

# The Chronicle Journal

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## Step up for booster

Once again, pandemic reminds us of the importance of urgency

IT'S TIME for Ontarians, at least those 50 and older, to roll up their sleeves once again. Starting on Monday, the province started making so-called booster shots — third doses of a COVID vaccine — available for anyone over that age. And as the warning bells start ringing louder about the next stage of this wretched pandemic, there's more reason than ever to get the shot.

Boosters were a good idea, according to the experts, even before the Omicron variant of the coronavirus emerged as the latest threat. There was enough evidence of waning protection about six months after two doses of vaccine to prompt a recommendation that older people get a third shot.

### OTHER VIEWS

Now boosters are starting to look essential, as the potential danger from Omicron looms larger by the day. The latest data from vaccine manufacturers Pfizer and BioNTech, made public on Wednesday, suggests that a third dose provides a high level of protection against Omicron.

The companies are carefully calling their evidence on this point "preliminary." But we've learned enough after 21 months of COVID to know that if we wait for definitive results it will almost certainly be too late.

Omicron is spreading rapidly in South Africa, where it was first detected, and in parts of Europe. It may only be a matter of time, and not much time at that, before it displaces the Delta variant as the dominant strain in Canada.

So it's up to all of us to do what we can now — not in weeks or months — to protect ourselves and those around us. For those who have already had their first two doses of COVID vaccine, that means signing up at the first opportunity for a booster.

Governments haven't been pushing boosters very hard. Their emphasis is still on getting the unvaxxed and the partially vaxxed among us to step up and get their first two doses. And, more recently, on persuading parents to get their children aged 5 to 11 vaccinated, now that they're eligible as well.

In light of the Omicron threat, that's going to have to change quickly. Unless there's persuasive evidence to the contrary, health authorities are going to have to put a lot more emphasis on making sure people get those boosters.

At the same time, they should surely revisit the schedule for who is eligible, and when. The federal National Advisory Committee on Immunization (NACI) now "strongly recommends" that people 50 and over get a third dose at least 168 days after their second shot. But its recommendation for younger people is only "discretionary," depending on a variety of risk factors.

Is that enough? Does it send an urgent enough message in favour of booster shots, with Omicron on the way? Priorities must be sorted out, but why not open up eligibility quicker to more people? Why not be safer, not sorrier, if there truly is reason to believe that third doses provide a high degree of protection against the new variant?

At the same time, efforts to vaccinate as many kids, those aged 5 to 11, as possible, must continue. There's worrisome evidence that, as with first and second shots for adults, success there is highly variable.

In Toronto at least, some neighbourhoods already have nearly 70 per cent vaccinated with a first doses; others (poorer ones) "are sputtering along in the single digits," according to reporting in *The Local*.

On both fronts — boosters for adults and first doses for kids — there needs to be much more urgency. If we've learned anything in the past 21 months, that's it.

— An editorial from the *Toronto Star* (thestar.com)

## LETTER TO THE EDITOR

### Vaccine holdouts don't belong in health care

WHY ARE health care workers not getting vaccinated when they could give me Covid in the hospital and potentially kill me. Why do their rights supersede mine?

If you are in health care, is it not the responsible thing to do to mitigate dangers to others — like perhaps myself in the hospital (or wherever)? This should be the priority for a whole host of reasons unrelated to Covid.

Why do the unvaccinated cry out that Covid vaccines are dangerous and they have a right not to put things into their bodies when each and everyone has already been vaccinated for a host of previously devastating illnesses?

It makes no sense and yet we are to feel sorry if they have to go on unpaid leave.

Sorry makes no sense to me.

**Ross Singleton**  
THUNDER BAY

### Diversity of views

We take pride in our letters section as a forum for sharing diverse views. We know there are a wide range of opinions on a variety of topics and believe strongly that our community is best served when all opinions are exposed, considered and discussed.

Letters kept to 300 words have priority and may be edited for space, style, accuracy and clarity. Letters must be the original work of the author and be exclusive to *The Chronicle-Journal*. Please cite page and date for articles mentioned. Letters may appear on our website. There is no restriction on the frequency of letters.

E-mail (no attachments): [letters@chroniclejournal.com](mailto:letters@chroniclejournal.com)

Please include your full name, address and day telephone number. Only names and hometowns will be published.



## Lessons for inclusive spaces

AYLA LUDWIG

INCLUSIVE spaces are needed in all areas of life. More than 22 per cent of Canadian adults have at least one disability. There's a big push for inclusive workplaces, which is important, but work might not be the best fit for everyone. We also need inclusive volunteer opportunities, recreation and leisure experiences, spaces to connect with friends, and learning.

Over the past 10 years, I have had the privilege of supporting, working alongside, teaching and developing friendships with adults living with disabilities. Recently, my dad called from southern Ontario seeking advice on how to provide a meaningful experience for a student living with a disability, who is volunteering at his business. With minimal experience providing support to adults living with disabilities, my dad wanted to learn to help this student succeed not only in finding employment, but also in pursuing hobbies and passions.

I'm excited to have the chance in this column to share the advice that I gave my dad; the lessons I've been fortunate to learn from my own experiences working with adults living with disabilities:

- Person first. Never assume you know a person based on a diagnosis. A diagnosis is beneficial for understanding typical behaviours and accessing proper support. However, a diagnosis is not the individual. Put effort into getting to know the person: What do they like? What are their hopes and dreams? Have conversations.



ONE CITY,  
MANY VOICES

**The Thunder Bay's Anti-Racism and Respect Committee and Diversity Thunder Bay produce this monthly column to promote greater understanding of race relations in Northwestern Ontario.**

- Address the individual and treat them as an adult. There may be a support person, caregiver, or family member advocating on behalf of the individual, but still address the person, and make sure to speak to the person as an adult.

- Ask for feedback on how to provide support. If you feel unsure about how to support someone, ask. If the individual has an advocate in their life, you can also seek guidance from them.

- Believe in the person. Think of a time when someone believed in you. You probably made mistakes, needed constant reminders and supervision, but that person stuck with you because they saw your potential. How important was that person in having a positive impact on your life? Take the time to return the favour by being a mentor; recognizing the value and skills someone adds to the community, to foster growth and confidence.

- Do not cast judgement on someone's interests or dreams. Hobbies and dreams are different

for everyone. Ask questions and learn what they can do rather than focusing on what they can't do.

- Shifting our mindset and approach is a significant accommodation. Be creative and open-minded in teaching. Just because we do a task in a certain way doesn't mean it's the only way. Accept that people learn and grow at different speeds and times.

- Boundaries and feedback are healthy. Letting someone know where to improve provides growth and learning. How can you learn if you don't know where to improve? Be "firm but gentle," as my good friend says.

- Celebrate micro and macro successes. Success comes in all shapes and sizes — it could be learning to tie up an apron independently, getting a first job, or making a friend. Celebrate those moments.

It takes all of us in all areas of life to purposefully, and with respect and understanding, provide meaningful opportunities for our friends, neighbours, family and fellow community members who are living with disabilities. It is everyone's right to have meaningful opportunities that many of us can already access.

Let's welcome 2022 with a mindset of being a truly inclusive community.

*Ayla Ludwig works as a field placement co-ordinator with the Confederation College's Community Integration Through Co-operative Education program (CICE). The views and opinions expressed in this column are those of the author.*

## Be leery of taxation collusion

BY FERGUS HODGSON

RHETORIC is one thing; reality is another. As is becoming increasingly clear, the proposal from the Organization for Economic Co-operation and Development (OECD) earlier this year for a 15 per cent global minimum for corporate taxation is nothing of the sort.

Although the initiative slated for 2023 won't and can't achieve a level playing field — the guise put forward by its proponents is set to achieve less sought-after outcomes. These fall under the banner of jurisdictional cartelization, as described by Franco Terrazzano of the Canadian Taxpayers Federation. That means reduced jurisdictional choice and competition, higher tax burdens and more political patronage.

Since they empower those in office who can dole out favours, the loopholes, exemptions and discriminatory taxation to favour politically influential entities will remain. As reported by City AM, the City of London — the United Kingdom's financial epicentre, a seat of historic wealth and power, is already set to be exempt from any global tax rules. The agreement at a recent OECD meeting will be "a boon for the Square Mile's largest banks."

When captains of industry get frustrated with competitive markets and power in the consumer's hands, they are naturally drawn towards mergers or informal cartelization. This allows them to raise prices and worry less about quality. This is precisely why there's antitrust law and why low or no barriers to entry are crucial to warding off market power and rent seeking.

Let us not be deceived: governments can engage in precisely the same price-fixing collusion. They already hold monopolies over specific regions or jurisdictions.

However, so long as there's an escape, be that for individuals or businesses, there's at least a modicum of accountability. When central banks, for example, offer currencies that plunge in value — like Venezuela — people are likely to shift to an alternative, often the U.S. dollar. People can also physi-



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cally move across provincial or international borders for better services and lower taxes.

The proposed global tax agreement, which already has 132 governments, including Canada, backing it, is an attempt to close that escape route. If all governments agree to co-operate in a cartel, they need not cater to individuals or businesses and can more easily pursue their own interests: expanding state power and collecting ever-higher portions of economic activity in taxes, right up to outright property confiscation.

If you don't like how your government is treating you and don't believe you're getting value for money, where are you going to go?

You will be trapped, and even if you flee to the few rogue holdout nations, you will be subject to all manner of blacklisting, akin to what Panamanians already face.

Their nation has historically offered a cost-effective safe haven and privacy for financial activities. This has helped the nation develop and rise beyond its neighbours, exemplified by the Panama City skyline and the enviable canal. However, other nations haven't appreciated the competition and have ostracized the Central American commercial hub. Dozens of banks have succumbed to the de facto economic sanctions and departed. Transactions to and from Panama are now more expensive, and you can expect the same treatment for other nations that don't participate in the global-taxation cartel.

The most notable of those nations with a spine are Estonia and Ireland. The former has been a role model of economic openness since escaping the Soviet Union, while the latter has attracted investment from far and wide and earned the Celtic Tiger moniker. Hungary is one of a few others

voicing opposition since it has a nine per cent corporate rate. "Nobody has the right to intervene from abroad in Hungary's tax policies," says its foreign affairs minister.

U.S. Treasury Secretary Janet Yellen has derisively called tax competition a "30-year race to the bottom on corporate tax rates," referring to the post-Soviet era. This "race to the bottom" is a race to offer better deals for companies and their stakeholders, including owners, employees and customers.

As documented by Daniel Bunn of the Tax Foundation, the plain tax-minimum packaging disguises a convoluted agreement that includes many onerous elements — "a major blow to tax competition." Even though the United States has a 21 per cent corporate tax rate, for example, it is set to lose tax revenues on account of redistributive impacts.

Dan Palmon of Rutgers Business School writes that stated corporate rates are illusory, so compliance with any uniform rate will be at the discretion of those doing the enforcement. Each jurisdiction has different tax-code definitions and vast gaps between statutory and effective rates.

With complexity also comes compliance costs, as tax accountants are well aware. Bunn explains that the OECD plan, if implemented, will "increase the tax costs of cross-border investment and impact (read: distort) business decisions on where to hire and invest around the world — including in domestic operations."

The OECD's proposal reinforces the dictum that we ought not judge a book by its cover. Tax cartelization is a win for governments and a loss for constituents. It's setting a dangerous precedent and now the International Monetary Fund (IMF) is jumping on the bandwagon with a proposed international carbon tax.

The IMF's hypocrisy, paying zero income taxes itself, is typical of those pushing for higher taxes on everyone else.

*Fergus Hodgson is a research associate at the Frontier Centre for Public Policy. Column courtesy of Troy Media (troymedia.com).*