WORKERS' SAFETY AND COMPENSATION BOARD MINISTERIAL BRIEFING BOOK – SPRING SESSION 2025 TABLE OF CONTENTS

| Hot Issues | TAB |
|--|--------|
| 3.1 Wildland Firefighter Cancer Presumption | 6 |
| 1. Employer Issues | |
| 1.1 Funded Position of the Compensation Fund | 1 |
| 1.2 Assessment Rates | 2 |
| 1.3 Employer Rebate 2024 | 3 |
| 2. Workplace Safety Issues | |
| 2.1 Victoria Gold Heap Leach Failure | 4 |
| 2.2 Whitehorse Emergency Shelter | 5 |
| 3. Legislative and Regulatory Issues | |
| 3.1 Wildland Firefighter Cancer Presumption | 6 |
| 3.2 Workplace Violence and Harassment | 7 |
| 4. Claims Issues | |
| 4.1 Claims Eligibility for Contract Workers | 8 |
| 4.2 Claims Eligibility for Yukon Workers who are not Job Attached (e.g. Victoria | Gold)9 |
| 4.3 Psychological Injury Claims Including PTSD | 10 |
| 5. Program/Background/Other Issues | |
| 5.1 Enforcing the Workers' Safety and Compensation Act | 11 |
| 5.2 Inquiries about Issues to the Minister's Office | 12 |
| 5.3 Reconsideration and Appeals for Workers and Employers | 13 |
| 5.4 Reprisals against Workers | 14 |
| 5.5 Replacing the Mine Rescue Station | 15 |
| 5.6 Evaluation of Office of the Employer Advisor | 16 |
| 5.7 Yukon Fire Hall Inspections | 17 |

| 6. Accomp | lishments |
|-----------|-----------|
|-----------|-----------|

| 6.1 Summary of Accomplishments | 19 |
|---|----|
| 7. Corporate Briefing Notes | |
| 7.1 2024-25 Supplementary Overview (FIN) | 20 |
| 7.2 Budget Highlights (FIN) | 21 |
| 7.3 Canada and United States Relations – Corporate Response (ECO) | 22 |
| 7.4 Carbon Pricing (ENV/FIN) | 23 |
| 7.5 Eagle Gold Mine (ECO/FIN/EMR) | 24 |
| 7.6 Housing Landscape (YHC) | 25 |
| 7.7 Inflation and Affordability (FIN) | 26 |
| 7.8 Our Clean Future (ENV/EMR) | 27 |
| 7.9 Truth and Reconciliation Commission – Updates on Call to Action (ECO) | 28 |

Spring 2025

Funded Position of the Compensation Fund

WSCB

Recommended response:

- This government commends the Board of Directors of the Workers' Safety and Compensation Board on its prudent management of the Compensation Fund in the best interests of workers and employers. At the end of 2023, the Compensation Fund's funded position was 142%, largely due to strong investment returns.
 - The 2023 funded position is above the target range of 121%-129%.
- The Board of Directors announced in the fall 2024 a \$10 million rebate for employers.
- The Board of Directors will provide me with an annual report by April 30, 2025.
 - o The annual report will outline the Board's financial position as of December 31, 2024.
 - The annual report will also lay out the funded position of the Compensation Fund based on the Board's Funding Policy as of December 31, 2024.
- Any decisions on upcoming rates or potential future rebates rests with the Board of Directors.

Context—this may be an issue because:

There may be questions about the funded position being above the target range.

- The safety and compensation systems are funded by assessments collected from employers who are registered with the Workers' Safety and Compensation Board.
 - The Board's funded position is considered when determining assessment rate changes, additional assessments, rebates and subsidies.
 - o Worker benefits and prevention activities are not affected.

Spring 2025

Funded Position of the Compensation Fund

- Distributing the Compensation Fund's surplus reserves to eligible employers in the form of rebates accelerates the movement of the Fund towards its target levels.
- The Board of Directors is committed to maintaining the Compensation Fund at a target range of between 121% and 129% of total liabilities. The target range is established by terms set out in the Board's funding policy.
- At the end of 2021, the funded position was 143%, largely due to strong investment returns.
- With the drop in the markets in early 2022, the funded position dropped into the target range.
- By the end of 2022, the funded position was 131%.
- Once again, largely due to strong investment returns, the funded position rose to 142% by the end of 2023.
- Maintaining the target range ensures rates charged to employers represent the actual costs of the system and reduces volatility in the rates.
- The Board has distributed rebates to employers as follows:
 - o 2015 approximately \$10M
 - 2016 approximately \$10M
 - 2017 approximately \$10M
 - 2018 approximately \$5M
 - 2020 approximately \$10M
 - o 2021 no rebate
 - o 2022 no rebate
 - o 2023 approximately \$10M

| Approved by: | |
|---------------------|------------------|
| Catherine Jones | February 5, 2025 |
| President/CEO, WSCB | Date Approved |

Assessment Rates

Spring 2025

WSCB

Recommended response:

- This government commends the Board of Directors of the Workers' Safety and Compensation Board for the commitment and effort they invest every year in establishing assessment rates that are fair to employers and workers.
- The rates determine the amount of money that employers contribute to the Compensation Fund so that the Fund can support workers who are injured.
- Rates are about caring for the workers who fuel Yukon's economy.
 - o Employers and workers can help lower those rates by reducing workplace injuries and supporting the successful return of injured workers to the workplace.
- Assessment rates remain stable for 2025 with slight decreases across all industry groups.
- Prevention is key to reducing injuries and controlling rates.
- The Workers' Safety and Compensation Board continues to work with stakeholders to enhance workplace injury prevention initiatives and support early and safe return to work.

Context—this may be an issue because:

• Questions may arise about 2025 assessment rates which were announced in September 2024.

- Assessment rates are driven by three factors:
 - O Costs associated with caring for workers who are injured in Yukon workplaces, such as wage loss benefits and healthcare costs.
 - o The performance of the Board's investment portfolio, which historically has been favourable.
 - o Administration costs, including providing services to workers and employers.

Spring 2025

Assessment Rates

- Assessment rates reflect industry performance over a 10-year period. Even if an
 employer is performing well, with a solid health and safety program and few workplace
 injuries, they may experience a rate change due to overall rate group performance.
- An assessment rate is the amount an employer pays for every \$100 of assessable payroll.
- Rate group assessment rates changed for 2025 as follows:

| Rate group | 2025 rate | 2024 rate | Change |
|-----------------------------------|-----------|-----------|---------|
| Resources & Transportation Low | \$2.03 | \$2.30 | (11.7%) |
| Resources & Transportation Medium | \$3.78 | \$4.15 | (8.9%) |
| Resources & Transportation High | \$6.47 | \$7.51 | (13.8%) |
| Construction Medium | \$3.13 | \$3.35 | (6.6%) |
| Construction High | \$4.39 | \$5.00 | (12.2%) |
| Services Low | \$0.77 | \$0.80 | (3.8%) |
| Services Medium | \$1.42 | \$1.53 | (7.2%) |
| Services High | \$1.96 | \$2.19 | (10.5%) |
| Government | \$1.86 | \$1.93 | (3.6%) |

- The government rate group includes the Government of Yukon, municipalities and First Nations.
- No industries were reclassified in 2025.

| Appro | ved by: | |
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| | Catherine Jones | February 5, 2025 |
| | President/CEO, WSCB | Date Approved |

Session Briefing Note 1.3 Employer Rebate

Spring 2025

WSCB

Recommended response:

- This government commends the Board of Directors of the Workers' Safety and Compensation Board on its prudent management of the Compensation Fund in the best interests of workers and employers. The Board of Directors is committed to maintaining the Compensation Fund at a target range of between 121% and 129% of total liabilities.
- Maintaining the target range ensures rates charged to employers represent the actual costs of the system and reduces volatility in the rates.
- At the end of 2023, the Compensation Fund's funded position was 142%, largely due to strong investment returns.
- At the Board's Annual Information Meeting in September 2024, the Board of Directors announced a \$10 million rebate.

Additional response:

- The Board of Directors will provide me with an annual report by April 30, 2025. This annual report will outline the Board's financial position as of December 31, 2024.
- Any decisions on future rates or rebates rests with the Board of Directors.

Context—this may be an issue because:

 There may be questions about future rebates in light of the funded position at the end of 2024 of 142%

- The compensation system is funded by assessments collected from employers who are registered with the Workers' Safety and Compensation Board.
 - o The Board's funded position is considered when determining assessment rate changes, rebates and subsidies.
 - o Worker benefits and prevention activities are never affected.

Session Briefing Note 1.3 Employer Rebate

Spring 2025

- The Board of Directors is committed to maintaining the Compensation Fund at a target range of between 121% and 129% of total liabilities. The target range is established by terms set out in the Board's funding policy.
- Distributing the Compensation Fund's surplus reserves to eligible employers in the form of rebates accelerates the movement of the fund towards its target levels.
- The most recent rebate was applied as a credit on employers' accounts.
- At the end of 2022, the funded position was 131%, just above the target range.
- At the end of 2023, the funded position was 142%, largely due to strong investment returns.
- Maintaining the target range ensures rates charged to employers represent the actual costs of the system and reduces volatility in the rates.
- In September 2024, a \$10 million rebate was announced by the Board of Directors.
- This rebate was distributed as a credit to employers' accounts.
- WSCB has distributed the following rebates to employers:
 - o 2015 approximately \$10M
 - o 2016 approximately \$10M
 - 2017 approximately \$10M
 - 2018 approximately \$5M
 - 2020 approximately \$10M
 - o 2021 no rebate
 - o 2022 no rebate
 - o 2023 approximately \$10M
- In total, approximately \$89M has been returned to employers through rebates and rate subsidies.

| Approved by: | |
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| Catherine Jones | February 5, 2025 |
| President/CEO, WSCB | Date Approved |

Victoria Gold Heap Leach Failure

Spring 2025

Date prepared: 2025.02.05

Date updated: 2025.02.05

Page 1 of 2

WSCB

Recommended response:

- This government is committed to the health and safety of all Yukon workers.
- Workers' Safety and Compensation Board can confirm one reported injury as a result of the heap leach failure and two instances of workers receiving First Aid treatment.
- There were no reports of serious injuries.
- Safety officers continue to monitor workplace safety for all workers who remain at the site.

Additional response:

- This government has appointed an Independent Review Board to look into the cause of the heap leach failure earlier this summer.
- Additionally, workplace health and safety officers continue to investigate the heap leach failure at the Eagle Gold Mine site through the lens of worker health and safety.
- Each investigation has a specific focus and will remain independent of each other.
- As Minister responsible for the Workers' Safety and Compensation Board, I
 do not become involved in workplace safety investigations.

Context—this may be an issue because:

Victoria Gold reported a heap leach failure at Eagle Gold Mine on Monday June 24, 2024.
There may be questions about any potential intersection of the Independent Review
Board investigation on the investigation undertaken by the Workers' Safety and
Compensation Board.

Session Briefing Note 2.1 Victoria Gold Heap Leach Failure

Spring 2025

Date prepared: 2025.02.05

Date updated: 2025.02.05

Page 2 of 2

WSCB

- Victoria Gold reported a heap leach failure at Eagle Gold Mine on Monday June 24, 2024.
- One injury was reported as a result of the heap leach failure. Two workers received First Aid treatment on site.
- The Ontario Superior Court of Justice appointed Pricewaterhouse Coopers as the receiver to manager Victoria Gold's former assets under the direction of the Government of Yukon.
- The Government of Yukon appointed a three-person panel of experts to look into the cause and factors behind the heap leach failure.
- The review will look at the design, construction, operation, maintenance and monitoring of the heap leach facility.
- The review is expected to take between six to eight months with the results made public.
- WSCB investigation is also examining these issues along with an examination of the broader issue of safety management and the diligence taken to prevent this failure.
- WSCB will draft a report based on the findings of this investigation.
- The Workers' Safety and Compensation Act states a Minister shall not be directly or indirectly involved in the determination of a claim for compensation, an assessment matter or in any workplace health and safety matter.

| Approved by: | | |
|---------------------|------------------|--|
| Catherine Jones | February 5, 2025 | |
| President/CEO, WSCB | Date Approved | |

Whitehorse Emergency Shelter

Spring 2025

WSCB

Recommended response:

- This government recognizes that the Whitehorse Emergency Shelter is a valuable resource for the community.
- The safety of all Yukoners at work is a priority for this government.
- Every worker has the right to work in an environment where hazards are appropriately identified and controlled to the greatest extent possible.
 - This is what workplace health and safety officers work to support.
- The Workers' Safety and Compensation Board is continuing to work with the workplace parties involved at 401 Alexander.

Additional response:

- This government is proud of our efforts to improve health and safety in Yukon workplaces, and we are delivering on our commitment.
- As minister responsible for the Workers' Safety and Compensation Board, I do not become involved in workplace safety investigations.

Context—this may be an issue because:

• A Coroner's Report drafted in response to the deaths of women at the Whitehorse Emergency Shelter brought forward issues around worker and client safety.

- Connective operates the Whitehorse Emergency Shelter under contract with the Yukon Government.
- In November 2024, the Director, Social Supports for the Department of Health and Social Services released a statement addressing recommendations put forward by the coroner's jury.
- Safety officers are reviewing the updated policies and procedures in light of recommendations from the Coroner's Report.

Session Briefing Note 2.2 Whitehorse Emergency Shelter

Spring 2025 WSCB

| Approved by: | | |
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| Catherine Jones | February 5, 2025 | |
| President/CEO, WSCB | Date Approved | |

Spring 2025

Wildland Firefighter Cancer Presumption

WSCB

Recommended response:

- This government recognizes the invaluable contribution of every Yukoner who fights fires, whether full- or part-time, urban or wildland, professionally or as a volunteer.
- Applying precautionary principles and taking measures to reduce harmful exposures for all firefighters is a prudent approach to prevent injury.
- A McGill University study confirmed that different fires in different areas produce different potential exposure risks.
- Furthermore, a recent article published in the Journal of *Occupational and Environmental Hygiene* found that the majority of studies show exposure to carcinogens for wildland firefighters did not exceed the occupational exposure limits.
- Yukon Wildland Firefighters are not trained, equipped, or permitted to enter or apply water to structures once they are on fire; they may instead assist in applying structure protection such as sprinklers or pumps on buildings, assisting with evacuation, establishing fuel breaks and extinguishing organic materials near buildings.
- Given the importance of prevention in preventing worker injuries, Yukon Government is reviewing the possibility of implementing regulations that would set limits as a means to reduce on-the-job exposure to known harmful materials for wildland firefighters.

Additional Response:

- A regulation covering presumptive cancer coverage for firefighters under the *Workers' Safety and Compensation Act* came into force on July 1, 2022.
- There are now 19 cancers included under the presumption, including pancreatic and thyroid, alongside three cancers that primarily affect women.

- This latter addition recognizes the increasing role that women are taking on in fighting fires.
- Any worker not covered under the presumption who contracts cancer as a result of their employment can still apply for compensation.
- These claims will be adjudicated by qualified and competent staff members of the Workers' Safety and Compensation Board.

Additional Response:

- An October 2024 paper noted the dynamic nature of wildland firefighting and suggested that in order to implement the most effective mitigation strategies, more research was necessary.
- Workers' Safety and Compensation Board agrees that more research is needed, and WSCB will continue to monitor that work.
- British Columbia, Manitoba, Ontario and Saskatchewan are the only Canadian jurisdictions that explicitly include wildland firefighters under the legislated cancer presumption.
 - Wildland firefighters in Saskatchewan were added as of December 4, 2024.
- Confirming directly with the provinces, as of January 2025, neither Nova Scotia nor Quebec provide presumptive cancer coverage to wildland firefighters, while New Brunswick legislation clarifies that firefighters are entitled to benefits if they have been exposed to hazards of a fire scene other than a forest scene.

Additional response:

• There remains a lack of strong causal evidence of a relationship between wildland firefighting and an increased risk of occupational cancers.

Spring 2025

Wildland Firefighter Cancer Presumption

WSCB

- While this government recognizes that there is a trend towards applying a more inclusionary approach in the cancer presumptions, we continue to take an evidence-based approach to decision-making.
- The presumptions for cardiac arrest and PTSD apply equally to all firefighters including wildland firefighters.
- At the request of this government, the Workers' Safety and Compensation Board continues to monitor the research regarding the link between cancers and wildland firefighters.

Context—this may be an issue because:

• Other Canadian jurisdictions are adding wildland firefighters to their cancer presumption.

- Yukon enacted presumptive legislation for firefighters in 2011.
 - Full-time, part-time, volunteer and wildland firefighters are entitled to compensation benefits if they suffer a cardiac arrest whist participating in an emergency response or within twenty-four hours of the end of actively participating in an emergency response.
 - o Full-time, part-time and volunteer firefighters were covered for ten different types of primary site cancer, subject to a minimum service period.
- The ten cancers originally covered through the presumptive legislation were:
 - o primary leukemia
 - o primary non-Hodgkin's lymphoma
 - o primary site bladder cancer
 - o primary site colo-rectal cancer
 - o primary site esophageal cancer
 - o primary site kidney cancer
 - o primary site lung cancer
 - o primary site brain cancer
 - o primary site testicular cancer
 - o primary site ureter cancer

Spring 2025

Wildland Firefighter Cancer Presumption

- The additional cancers included as part of the new *Workers' Safety and Compensation Act*, enacted in July 2022 are:
 - o multiple myeloma
 - o primary site breast cancer
 - o primary site cervical cancer
 - o primary site ovarian cancer
 - o primary site pancreatic cancer
 - o primary site penile cancer
 - o primary site prostate cancer
 - o primary site skin cancer
 - o primary site thyroid cancer
- There are now nineteen cancers included as part of the presumption.
- Wildland firefighters are excluded under presumptive work-related cancer legislation in several jurisdictions including Yukon.
- British Columbia, Ontario, Manitoba and Saskatchewan include wildland firefighters under their presumptive cancer legislation.
- There is a large body of research papers on the subject of the prevalence of cancers amongst firefighters.
- There is significant evidence that firefighters develop mesothelioma at more than double the rate of the general population.
 - Mesothelioma is caused by exposure to asbestos fibers; asbestos is common in older buildings and firefighters could be exposed when battling fires in these locations.
- For other forms of cancer, the evidence of increased prevalence amongst firefighters is not as strong.
- Wildland firefighters are currently excluded from the cancer presumption.
- There is little evidence of an increased risk of cancer for wildland firefighters.

Spring 2025

Wildland Firefighter Cancer Presumption

- The Workers' Safety and Compensation Board and the International Association of Firefighters (IAFF) continue to monitor the research and share any new information to inform future decision making.
- Wildland firefighters in Yukon are not typically exposed to burning manufactured materials that structural firefighters deal with.
- The IAFF has raised concerns that manufactured materials release significant amounts of carcinogenic chemicals when they burn, thereby increasing cancer risk.
- Research remains ongoing with regards to the link between certain cancers and wildland firefighters.
- The International Agency for Research on Cancer (IARC) published their report in spring 2023 on the relationship between firefighters and cancer.
- The results are as follows:
 - o There is evidence of cancerous occupational exposure for firefighters, specifically mesothelioma and bladder cancer.
 - O There is positive association of occupational exposure for firefighters for colon cancer, prostate cancer, testicular cancer, malignant melanoma of the skin and non-Hodgkin lymphoma (positive associations were observed but factors such as chance or bias could not be ruled out).
 - o For other types of cancer, the evidence is inadequate.
 - o Overall, occupational exposure as a firefighter is carcinogenic.
- This study recommended that its evaluation of occupational exposure as a firefighter should be presumed to apply to all firefighters, including men and women, and to all firefighting settings (e.g., municipal, wildland, vehicular) and employment arrangements (career, part-time, volunteer).
- A paper from October 2024 titled *A review of occupational exposures to carcinogens among wildland firefighters* noted that "the wildland fire environment is dynamic" and "future work in this field should explore the use of real-time monitoring to better understand exposure variability and possibly provide fire managers with crucial information that could inform when and where implementing certain mitigation strategies may be the most effective."
- This same article found that exposure concentrations to carcinogens for wildland firefighters did not surpass accepted occupational exposure limits.

Spring 2025

Wildland Firefighter Cancer Presumption

WSCB

• The Federal Minister of Health tabled the *National Framework on Cancers Linked to Firefighting* on October 7, 2024. This framework notes that "workers' compensation aims to provide compensation to workers who are injured due to their work as outlined in their respective workers' compensation legislation."

| Approved by: | | |
|---------------------|------------------|--|
| Catherine Jones | February 5, 2025 | |
| President/CEO, WSCB | Date Approved | |

Workplace Violence and Harassment

Spring 2025

WSCB

Recommended response:

- This government is proud of, and has delivered on, our commitment to improving the health and safety in Yukon workplaces.
- The Workers' Safety and Compensation Board is continuing the work of communicating the importance of health and safety to Yukon workers and employers.
- Violence and harassment are not welcome in any Yukon workplace.
- The *Violence and Harassment Prevention Regulation* came into force September 4, 2021 and provides a regulatory framework to prevent and mitigate workplace violence and harassment.
- Tools that have been developed by the Workers' Safety and Compensation Board to help workers and employers prevent workplace violence and harassment include a Workplace Violence and Harassment Prevention Guide, policy and procedures templates, slide show templates and a Safety Talk on this issue.
- I encourage any worker or employer who has questions to contact the Workers' Safety and Compensation Board.

Context—this may be an issue because:

• There may be questions as to the role of the Workers' Safety and Compensation Board when it comes to workplace violence and harassment.

Background:

Workplace violence is generally understood as the threatened, attempted or actual
application of physical force toward a worker that is likely to cause harm or lead a worker
to believe that they are likely to be harmed.

Session Briefing Note 3.2 Workplace Violence and Harassment

Spring 2025

- Workplace harassment is generally understood as any objectionable comments or behaviours that we know, or should know, are likely unwelcome.
 - This includes any inappropriate comments or objectionable behavior relating to a worker's sex, sexual orientation, gender identity or gender expression, age, disability, religious beliefs or ethnic background.
- Risks of violence and harassment are higher in some sectors including health care, education, government, emergency services and the service sector.
- When a complaint or incident of violence and harassment is reported to WSCB, the role of the safety officer is to check to ensure employers, supervisors and workers are complying with workplace violence and harassment prevention requirements.
 - They may do this as part of a general inspection of a workplace or when investigating a specific complaint or incident.
 - Safety Officers do not resolve or mediate specific allegations of harassment or violence in the workplace.
 - o Orders are written if the employer has gaps in their policies or procedures.
- A worker who has or may have suffered any work-related injury, including an injury that
 results from violence and harassment in the workplace, needs to tell their employer what
 has happened and seek any required medical attention as soon as possible.
- To file a claim, a worker needs to submit an "Application for Compensation Benefits" form to WSCB. The claim must be filed within 12 months of the injury.
- Case managers at WSCB process claims looking at all of the evidence and may ask for additional information if needed to make a decision for entitlement. Each claim is decided on its own merits and on a case-by-case basis.

| Approved by: | |
|---------------------|------------------|
| Catherine Jones | February 5, 2025 |
| President/CEO, WSCB | Date Approved |

Claims Eligibility for Contract Workers

Spring 2025

WSCB

Recommended response:

- If an employer hires employees to work in Yukon, they are required to register with the Workers' Safety and Compensation Board and pay assessment premiums.
- This includes:
 - Businesses with workers and/or contractors and subcontractors;
 - Corporations with directors and/or workers;
 - Proprietors or partners who hire workers; and
 - Societies with workers.
- By registering with the Workers' Safety and Compensation Board, employers and workers are protected against lawsuits relating to a work-related injury.
- In addition, workers who are injured at work are eligible to apply for compensation benefits.
- Employers who fail to register with the Workers' Safety and Compensation Board may be subject to administrative penalties, administrative fees and interest charges.

Context—this may be an issue because:

• CBC aired an interview that questioned whether contract hospital workers brought into Yukon are covered by workers' compensation.

Background:

 Every association, corporation, individual, partnership, person, society or unincorporated organization or other body having in their service one or more workers in an industry in Yukon is an employer and must register with the Workers' Safety and Compensation Board.

Session Briefing Note 4.1 Claims Eligibility for Contract Workers

Spring 2025

- An employer must register within 10 days or the date they commence employing workers in the Yukon.
- An employer must report their annual payroll and pay assessment premiums. There is a minimum assessment premium of \$150.
- An employer that fails to register with the board within the required 10 calendar days of commencing or recommencing a business may be subject to an administrative penalty alongside an administrative fee of 10% of the assessment premiums that would have been payable at the time of registration and applicable interest.
- Workers are covered under the workers' compensation system even if their employer fails to register with the Workers' Safety and Compensation Board.

| Approved by: | | |
|--------------|-------------|------------------|
| Catherine | e Jones | February 5, 2025 |
| President | :/CEO, WSCB | Date Approved |

Spring 2025

Date prepared: 2025.02.05

Date updated: 2025.02.05

Page 1 of 2

Claims Eligibility for Yukon Workers who are not Job Attached (e.g., Victoria Gold)

WSCB

Recommended response:

- Preventing injuries is one of the most important responsibilities in the workplace.
- When injuries do occur, workers and employers must work together to facilitate an injured worker's early and safe return to health and work.
- There are cases where the injured worker is no longer working for the employer; for example, completion of a project, lay-off or the employer is no longer operating.
- When a worker is considered employable by the Workers' Safety and Compensation Board, but is not job attached to their employer, that worker may be eligible for an employment readiness program of benefits and services designed to improve the worker's ability to successfully re-enter the labour market.

Context—this may be an issue because:

• Injured workers who were employed with Victoria Gold may have questions about their compensation benefits now that the company has been placed into receivership.

- The Workers' Safety and Compensation Board encourage workers, health care providers, employers and other parties to work co-operatively as a Case Management Team and to explore all reasonable, creative and flexible solutions to design plans that will facilitate the worker staying at work, when possible, or facilitate the worker's early and safe return to work when the worker, functionally, cannot stay at work.
- Employment readiness programming of up to four weeks, including loss of earnings benefits and the cost of employment readiness services, may be available to workers

Spring 2025

Claims Eligibility for Yukon Workers who are not Job Attached (e.g., Victoria Gold)

WSCB

unable to return to the employment they had at the time of the work-related injury, but who are capable of re-entering the work force.

- Employment readiness services may include:
 - o a. résumé writing and preparation;
 - o b. instruction and/or assistance on how to complete application forms;
 - o c. job interview preparation; and
 - o d. instruction on how to access information regarding job opportunities.

| Approved by: | | |
|---------------------|------------------|--|
| Catherine Jones | February 5, 2025 | |
| President/CEO, WSCB | Date Approved | |

Session Briefing Note 4.3 Psychological Injury Claims Including PTSD

Spring 2025

WSCB

Recommended response:

- Psychological injuries continue to be a priority for the Workers' Safety and Compensation Board and this government.
 - The board accepts psychological injury claims that meet the requirements set out by legislation and policy.
 - Unfortunately, we continue to see Yukon workers suffering from these types of injuries at work.
- Whenever we talk about psychological injury, we have to remind ourselves that prevention is the key.
- Regulations aimed at preventing workplace violence and harassment received assent on September 4, 2020 and came into force on September 4, 2021.
- The Workers' Safety and Compensation Board has produced guidelines and training materials for workers and employers and continues to work with stakeholders as they develop their Violence and Harassment prevention programs.

Context—this may be an issue because:

 There may be interest in the progress of the Workers' Safety and Compensation Board's efforts towards preventing psychological injuries.

- The regulations for preventing workplace violence and harassment received assent on September 4, 2020.
- Two areas of change are:
 - A new regulation that addresses violence and harassment as workplace hazards;
 and
 - Enhancements to existing regulations about hazard assessment.

Session Briefing Note 4.3 Psychological Injury Claims Including PTSD

Spring 2025

- The PTSD presumption came into effect when the amendments made to the Workers' Compensation Act in Bill 8 received assent on November 27, 2017.
- Claims for psychological injury may be denied because the worker does not have a diagnosed psychological injury, as required by the *Workers' Safety and Compensation Act* and policy, or the injury was found to be caused by something other than work duties.
- Introducing the PTSD presumption increased awareness of psychological injury in the workplace. The numbers of accepted claims for PTSD and other psychological injuries remains steady.
- Costs for psychological assessment and treatment are leveling off as well, but represent a significant percentage of overall medical claims costs. Use of early and safe return to work interventions and a supportive, collaborative case management approach have been found to enhance success and reduce costs.
- Ongoing treatment, case management, and workplace support are often required longterm for workers with psychological injuries.
- Mental health has been affected with COVID-19 and we see an impact in treatment costs, which are increasing and the duration of claims is extending.
- The Workers' Safety and Compensation Board supports an after-school running program to promote mental health for girls and 2SLGBTQ+ people aged 9-16.
- The goal is to build psychological resiliency through education and self-esteem development and prevent psychological injury at an early age.
- The aim of the program is to equip youth with resiliency so that recovery is swift should an injury occur.
- This program is currently being run out of the Health Promotions Unit within the Department of Health and Social Services.
- Northern Safety Network Yukon (NSNY) offers courses on workplace harassment and violence prevention.
- CCOHS likewise offers courses on the psychological health and safety of workers.

Session Briefing Note 4.3 Psychological Injury Claims Including PTSD

Spring 2025 WSCB

• The Canadian Mental Health Association (CMHA) offers courses on the national standards for psychological health and safety in the workplace.

| Approved by: | | |
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| Catherine Jones | February 5, 2025 | |
| | | |
| President/CEO, WSCB | Date Approved | _ |

Spring 2025

Enforcing the Workers' Safety and Compensation Act

WSCB

Recommended response:

- The health and safety of workers is important to this government and a priority for the Workers' Safety and Compensation Board.
- Every worker, in every Yukon workplace, has the right to work in an environment where hazards are minimized.
 - o This is what the Board's safety officers work to support.
- Sometimes safety officers write orders to enforce compliance with the Workers' Safety and Compensation Act.
 - Whenever possible, safety officers work with employers and workers to resolve issues before taking enforcement actions.
 - o When compliance is not achieved, safety officers may issue administrative penalties or other enforcement measures.

Context—this may be an issue because:

• Complaints about enforcement activities often follow the actions of workplace health and safety officers.

- Part 3 Workplace Health and Safety of the *Workers' Safety and Compensation Act* establishes a framework of internal responsibility. Within this framework, every party in a workplace is responsible for protecting both their own health and safety and that of others in the workplace.
- Part 3 Workplace Health and Safety of the *Workers' Safety and Compensation Act* sets out the rights and responsibilities of everyone in the workplace.
- The Workers' Safety and Compensation Act and Regulations establish minimum standards for dealing with workplace hazards and provide for enforcement of the law where necessary.
- Safety officers monitor compliance with laws and regulations governing workplace safety.

Spring 2025

Enforcing the Workers' Safety and Compensation Act

- Safety officers explain to employers how to comply with Part 3 Workplace Health and Safety of the Workers' Safety and Compensation Act and Regulations, and help them to implement appropriate measures such as safety procedures and protocols. They can also issue orders and other enforcement measures as permitted under the Act.
- The Annual Report provides information on enforcement activities.

| Approved by: | | |
|--------------|---------------------|------------------|
| | Catherine Jones | February 5, 2025 |
| | President/CEO, WSCB | Date Approved |

Spring 2025

Date prepared: 2025.02.05

Date updated: 2025.02.05

Page 1 of 1

Inquiries About Issues to the Minister's Office

WSCB

Recommended response:

- The Workers' Safety and Compensation Act strictly prohibits me, as Minister responsible, from getting involved in any claim for compensation, an assessment matter or in any workplace health and safety matter.
- The Workers' Safety and Compensation Board follows the *Workers' Safety and Compensation Act* and policies when making decisions.
- If an injured worker or an employer disagrees with a decision, I would
 encourage them to take advantage of the comprehensive reconsideration
 and appeal process provided by the Workers' Safety and Compensation Act.

Context—this may be an issue because:

 Workers and employers sometimes approach a Minister's office or opposition members to request resolution of disputes they have with the Workers' Safety and Compensation Board.

Background:

 The Workers' Safety and Compensation Act states a Minister shall not be directly or indirectly involved in the determination of a claim for compensation, an assessment matter or in any workplace health and safety matter.

| Approved by: | | |
|--------------|---------------------|------------------|
| | Catherine Jones | February 5, 2025 |
| | President/CEO, WSCB | Date Approved |

Spring 2025

Date prepared: 2025.02.05

Date updated: 2025.02.05

Page 1 of 2

Reconsiderations and Appeals for Workers and Employers

WSCB

Recommended response:

- The Workers' Safety and Compensation Board delivers services to Yukon's workers and employers while operating at arm's length from government.
- The Workers' Safety and Compensation Act provides mechanisms for workers and employers to appeal decisions made by the board.
 - o I encourage everyone to use the appropriate appeal mechanisms if they disagree with any decision.
- The Workers' Advocate Office can assist injured workers with claim-related matters.
- As Minister responsible, I am prohibited from getting involved in appeals or appeal decisions.

Context—this may be an issue because:

• Workers and employers sometimes approach the Minister's office or opposition members to request resolution of disputes they have with the Workers' Safety and Compensation Board.

- If there is disagreement with a decision made on claims, assessments, workplace health and safety orders or administrative penalties, a request may be made to have these decisions reconsidered internally and then appealed. There are two levels:
 - Reconsiderations are internal reviews of the initial decision by the Workers'
 Safety and Compensation Board
 - Appeals are external appeals of the reconsideration decision by the independent Appeal Tribunal
- Reconsiderations are documentary reviews of the file.
- After reviewing the file, written submissions and any other relevant information, the decision maker will provide their decision, including rationale, to the parties.

Spring 2025

Reconsiderations and Appeals for Workers and Employers

- After receiving the reconsideration decision, if the parties are still not satisfied with the
 decision, an appeal can be submitted to the Appeal Tribunal, an independent, quasijudicial body.
 - o The tribunal's decisions are final and binding.

| Approv | Approved by: | |
|--------|---------------------|------------------|
| | Catherine Jones | February 5. 2025 |
| | President/CEO, WSCB | Date Approved |

Session Briefing Note 5.4 Reprisals Against Workers

Spring 2025

Date prepared: 2025.02.05

Date updated: 2025.02.05

Page 1 of 2

WSCB

Recommended response:

- The safety of workers in all Yukon workplaces is important to this government and to the Workers' Safety and Compensation Board.
- This government has delivered on our commitment to improving the health and safety in Yukon workplaces.
- Everyone in the workplace has a responsibility to report, act on and resolve workplace safety concerns.
 - I encourage workers to report workplace safety concerns to their supervisor. This is an important way to make everyone in the workplace safer.
- In those rare cases where a worker believes they have been disciplined, dismissed or otherwise penalized by their employer for acting in or seeking compliance with the *Workers' Safety and Compensation Act*, they may file a complaint with the board.
- If the board determines that the complaint falls within the provisions of section 54 of the Act, was filed within the limitation period and has merit, then the board forwards the complaint to an arbitrator who will determine the case.

Context—this may be an issue because:

 Workers and employers sometimes approach the Minister's office or opposition members to request resolutions of disputes they have with Workers' Safety and Compensation Board.

Background:

• Sections 53-56 of the *Workers' Safety and Compensation Act* establishes a prohibition on certain acts.

Session Briefing Note 5.4 Reprisals Against Workers

Spring 2025

Date prepared: 2025.02.05

Date updated: 2025.02.05

Page 2 of 2

- A reprisal against a worker is the act of dismissing, disciplining or penalizing a worker because they have sought compliance with the workplace health and safety part of the Workers' Safety and Compensation Act.
- A worker who believes on reasonable grounds that an employer or trade union has taken
 or threatened to take reprisal against them may elect to make a written complaint either
 in accordance with the dispute resolution process set out in a collective agreement (if
 applicable) or to the board, wherein the board may refer the complaint to an arbitrator.

| Approved by: | | |
|--------------|---------------------|------------------|
| | Catherine Jones | February 5, 2024 |
| | President/CEO, WSCB | Date Approved |

Session Briefing Note 5.5 Replacing the Mine Rescue Station

Spring 2025

Date prepared: 2025.02.05

Date updated: 2025.02.05

Page 1 of 2

WSCB

Recommended response:

- As long as there is mining in the territory, Yukon will need a Mine Rescue Station to safely store and deploy rescue equipment and facilitate rescue training and exercises.
- Recently we have seen some of the larger mines shuttered, however, the
 Mine Rescue Station remains a base for the delivery of important health and
 safety services.
- The new Mine Rescue Station will allow for more training exercises with the building housing equipment such as the mine rescue rapid response truck and trailer.
- This is essential for all facets of mining, including smaller companies starting out in mineral exploration and development.
- The Workers' Safety and Compensation Board took occupancy of the Mine Rescue Station at the end of January 2025.

Context—this may be an issue because:

• Questions may be asked whether the Mine Rescue Station is still required with the closure of the Victoria Gold Eagle Gold Mine.

- In 1946, An Ordinance Governing the Safe Operation of Mines in the Yukon Territory made it mandatory for mine owners or agents to provide adequate mine rescue equipment, in good condition and available for use at all times. Under the Workers' Safety and Compensation Act, mines are still required to have adequate rescue equipment on site.
- Under the Workplace Health and Safety Regulations, the Workers' Safety and
 Compensation Board is responsible for delivering mine rescue training. The Mine Rescue
 Station is a key resource for delivering training and supporting mine rescue operations in
 the Yukon.

Session Briefing Note 5.5 Replacing the Mine Rescue Station

Spring 2025

- Construction started in June 2023.
- The new Mine Rescue Station has many advantages:
 - o The facility is built to withstand earthquakes and will have a backup generator.
 - In emergencies, the building will serve as an alternative site for the board's operations.
 - o Its proximity to the airport allows for rapid emergency mobilization.

| Approved by: | | |
|--------------|---------------------|------------------|
| | Catherine Jones | February 5, 2025 |
| - | President/CEO, WSCB | Date Approved |

Spring 2025

Evaluation of the Office of the Employer Advisor

WSCB

Recommended response:

- This government recognizes that workers and employers are responsible for the health and safety of Yukoners in the workplace.
- The Workers' Safety and Compensation Board has an ongoing partnership with the Yukon Chamber of Commerce to house the Office of the Employer Advisor.
 - o This role works with employers to understand their responsibilities for workplace health and safety.
- A third-party evaluation of this office is currently underway to determine that the best needs of all stakeholders are being met.
- While the evaluation is ongoing, the Office of Employer Advisor programming is paused
- A report on evaluation findings is expected in the third quarter of 2025.

Context—this may be an issue because:

• The Office of the Employer Advisor is currently on pause pending a program evaluation.

Background:

- It is estimated that the contractor will submit their final presentation of findings to WSCB by September 2025.
- The Office of the Employer Advisor (OEA) as currently structured is managed and housed by the Yukon Chamber of Commerce.
- The OEA is an independent office that provides assistance to Yukon employers regarding Yukon Workers' Safety and Compensation matters.
- The OEA serves not-for-profit corporations, incorporated businesses, First Nation governments, Municipal governments, and Federal and Territorial governments.
- An external evaluation of the OEA has never been conducted.

Session Briefing Note 5.6 Evaluation of the Office of the Employer Advisor

Spring 2025

- The evaluation will use available operational information, as well as employer survey, and stakeholder and employer interviews to understand the impact and effectiveness of the OEA programs, services and delivery.
- The evaluation will focus on activities of the OEA in the last 5 years, with particular attention to activities and impact in the last 2 years.

| Approved by: | |
|---------------------|------------------|
| Catherine Jones | February 5, 2024 |
| President/CEO, WSCB | Date Approved |

Yukon Fire Hall Inspections

Spring 2025

Date prepared: 2025.03.05

Date updated: 2025.03.19

Page 1 of 2

WSCB

Recommended response:

- The health and safety of all Yukon workers is important to this government and a priority for the Workers' Safety and Compensation Board.
- When it comes to firefighters, this government recognizes the invaluable contribution of every Yukoner who fights fires.
- Workplace Health and Safety officers conduct both proactive and complaintsdriven inspections of workplaces throughout the Yukon.
- I am aware that the Workers' Safety and Compensation Board is doing site visits at our territory's fire halls and that orders have been issued.
- The goal of these inspections is to make sure firefighters are working in safe environments, where hazards are identified and properly managed.
- No fire halls were closed as a result of these inspections.
- The Workers' Safety and Compensation Board works with all employers to explain any orders given and discuss ways on how to best remedy any infractions identified.

Context—this may be an issue because:

• Workplace Health and Safety recently conducted safety inspections at 16 fire halls in the Yukon.

Background:

- Between January 07, 2025 and February 28, 2025, the Workers' Safety and Compensation Board conducted inspections on twenty fire departments.
- The remainder of fire departments are planned to be inspected.
- A total of 173 orders were written, including two "stop use" orders for training facilities.
- No fire halls were instructed by WSCB to close.
- WSCB has met with Community Services to discuss the orders.
- WSCB is working with Corporate Services to extend the deadline of compliance for expired PPE to June 30, 2025.

Yukon Fire Hall Inspections

Spring 2025

- The following departments are directly associated with the Fire Marshall's Office:
 - Burwash Landing
 - Hootalingua
 - Ibex Valley and Mendenhall
 - Carcross
 - Tagish
 - Mt. Lorne
 - Golden Horn
 - Marsh Lake
 - Scene Safety Response Units (SSRU): Ross River, Pelly Crossing, Destruction Bay, Champagne and Aishihik First Nation, Old Crow and Keno
- Dawson City, Mayo, Faro, Village of Carmacks, Village of Haines Junction, City of Whitehorse, Village of Teslin and Watson Lake are all under the Municipal Act and are self reliant.
- The Workers' Safety and Compensation Act states a Minister shall not be directly or indirectly involved in the determination of a claim for compensation, an assessment matter or in any workplace health and safety matter.

| Approved by: | |
|---------------------|---------------|
| Catherine Jones | March 3, 2025 |
| President/CEO, WSCB | Date Approved |

Session Briefing Note 6.1 Summary of Accomplishments

Spring 2025

| Accomplishment | Significance | Priority | In mandate letter? |
|----------------------------------|---|----------|--------------------|
| January 2025 – December 2029 | The Workers' Safety and Compensation | Medium | No |
| Strategic Plan update | Board recently updated the strategic plan | | |
| | to guide the organization through 2029. | | |
| | Staff and stakeholders were consulted to | | |
| | get their input in developing a vision for | | |
| | the organization. WSCB's strategic | | |
| | priorities are: Prevention, Return to | | |
| | Work, Technology and Innovation, | | |
| | Stakeholder Engagement, and Corporate | | |
| | Excellence. | | |
| December 2023 | The Workers' Safety and Compensation | Medium | No |
| Creation on an online fillable | Board has heard for many years from | | |
| Employer Payroll Report (EPR) | employers that the EPR form should be | | |
| form | an online fillable form rather than part of | | |
| | a paper package sent through the mail. | | |
| | The latter option is still available for | | |
| | employers if they so desire but the | | |
| | majority of employers are completing | | |
| | and submitting their EPR forms online. | | |
| April 2023 to present | The Workers' Safety and Compensation | Medium | No |
| Social media presence on timely | Board has heard from stakeholders that | | |
| and relevant workplace health | they want timely workplace safety | | |
| and safety issues (e.g. working | information delivered in real-time | | |
| outside in summer heat, working | through social media. | | |
| with presence of wildfire smoke) | | | |
| January 2023 | This new app is a resource to deliver | Medium | No |
| New App: Prevention of | accurate workplace violence and | | |
| Workplace Violence and | harassment prevention information to | | |
| Harassment | Yukoners in an easy-to-access and secure | | |

Session Briefing Note 6.1 Summary of Accomplishments

Spring 2025

| Accomplishment | Significance | Priority | In mandate letter? |
|-----------------------------------|---|----------|--------------------|
| | manner. The app is designed to work | | |
| | from any mobile device. | | |
| January 2022 to present | Implementation of Workers' Safety and | High | Yes |
| Facilitated the coming-into force | Compensation Act required substantial | | |
| of the Workers' Safety and | internal and external updates to existing | | |
| Compensation Act with | materials. | | |
| stakeholder communication | | | |
| sessions, outreach, updated | | | |
| policies, website, IT systems and | | | |
| forms | | | |
| January to July 2022 | Amendments to policies are required to | High | Yes |
| Policy Engagement to align | fully implement the new Act on July 1, | | |
| statutory policy instruments | 2022. | | |
| with the new Act | | | |
| December 2021 | Modern, clear legislation that recognizes | High | Yes |
| Assent of Workers' Safety and | and addresses the nature of work in the | | |
| Compensation Act | 21st century, streamlines administrative | | |
| | processes, and enhances workplace | | |
| | safety through combined emphasis of | | |
| | workplace health and safety and | | |
| | compensation. | | |

| Approv | ved by: | |
|--------|---------------------|------------------|
| | Catherine Jones | February 5, 2024 |
| | President/CEO, WSCB | Date Approved |

Session Briefing Note 2024-25 Supplementary Overview (Corporate Note)

TAB #27 Spring 2025

Finance

Recommended response:

Embargoed until tabled

- The changes outlined in the Supplementary Estimates No. 2 highlight
 the government's commitment to supporting the health and wellbeing
 of Yukoners and communities. The government is making important
 investments in health and social services, education, environmental
 protection, and in needed infrastructure across the territory.
- The Government of Yukon continues to maintain a budgetary surplus of \$57.6 million. Increased spending of \$130.1 million is partially offset by additional revenue and recoveries of \$19.5 million.
- Despite increases in O&M and capital expenditure, we continue to work to ensure that government spending is allocated in a way that meets key priorities and long-term goals.
- Many of the O&M pressures in Supplementary Estimates No. 2 related to health and education are ongoing pressures for services and will continue to be reflected in the Main Estimates.
- The ability to remain in a surplus position despite an increase in spending is largely owed to:
 - Infrastructure investments, which are mostly tangible capital assets. As they are anticipated to provide benefits over many years, their impact on the surplus/deficit position is recognized over their expected life.
 - Also, the additional \$55 million funding to the Receiver for the Victoria Gold Corp. is provided as a loan, which offsets the impact of these expenditures on the budgetary surplus.

Session Briefing Note 2024-25 Supplementary Overview (Corporate Note)

Finance

Spring 2025

TAB #27

Embargoed until tabled

 Even with significant financial pressures in recent years, and in particular the response to the heap leach failure at the Eagle Gold mine, the Yukon remains on a strong financial footing. The government continues to make strategic investments that support economic growth, protect the environment, and enhance the quality of life for all Yukoners.

Additional response:

- The 2024-25 Supplementary Estimates No. 2 forecasts an overall gross increase of \$114.3 million in O&M spending, with an offsetting increase of \$7.9 million in recoveries-mainly for the following pressures:
 - \$55 million in advances to the Receiver for environmental protection work at the Eagle Gold Mine.
 - \$20.7 million in additional health-related funding to support Insured Health pressures, Yukon Hospital Corporation operations, emergency medical services, and legislated grant programs.
 - \$13.8 million for education related pressures, including Collective Agreement increase for the Yukon Association of Education Professionals and funding the First Nation School Board.

Session Briefing Note 2024-25 Supplementary Overview (Corporate Note)

Spring 2025

TAB #27

Finance

Embargoed until tabled

- Capital adjustments in the Supplementary Estimates No. 2 reflect an overall gross increase of \$15.8 million in spending and a \$3.8 million increase in capital recoveries. These adjustments are primarily driven by:
 - Increases of \$21.7 million for accelerated work on the Nisutlin Bay bridge replacement and to address capital pressures related to ongoing land development projects;
 - \$7.8 million in decreases due to updated cash flow forecasts and revised timelines for major school replacement projects and the Watson Lake solar project.
- Revenues are projected to increase by \$7.8 million, driven by higher personal income tax and fuel tax revenue forecasts, as well as accrued loan interest from the Victoria Gold Corp. receivership

Context—this may be an issue because:

• The 2024-25 Supplementary Estimates No. 2 is tabled in the spring session and will be the subject of debate.

| Approved by: | |
|--------------------------|-------------------|
| Jessica Schultz | February 24, 2025 |
| Deputy Minister, Finance | Date approved |

TAB #23 Spring 2025

Session Briefing Note

Corporate Note – Budget Highlights

Finance

Embargoed until day of budget tabling

Recommended response:

- The Government of Yukon is committed to supporting Yukoners and communities while considering how to most effectively allocate financial resources.
- Budget 2025–26 plans for gross O&M spending of \$1.88 billion, addressing significant O&M pressures in health and education, as well as the response to the heap leach failure at the Eagle Gold mine.
- Overall, Budget 2025-26 forecasts a surplus of \$82 million, thanks in part to our continued capital investments in strategic infrastructure that will provide lasting benefits for Yukoners.
- Despite increases in expenditure, we continue to work to ensure that government spending is allocated in a way that meets key priorities and long-term goals.
- The Yukon remains on a strong financial footing. Budget 2025-26 prioritizes strategic investments that support economic growth, protect the environment, and enhance the quality of life for all Yukoners. It fulfills our commitment to making life affordable for Yukoners while investing in the programs and infrastructure the territory needs to thrive.

Additional response

• Affordability for all: Budget 2025-26 reflects our commitment to keeping life affordable for Yukoners with over \$47.3 million in funding for early learning and child care programs, including the universal child care program; \$3.8 million for the new Winter Electrical Affordability

Prepared for Minister Silver Finance

Date prepared: February 24, 2025

TAB #23 Spring 2025

Session Briefing Note

Corporate Note – Budget Highlights Embargoed until day of budget tabling

Finance

Rebate; \$4.8 million for the National School Food Program; and increases in Legislated Grants such as Social Assistance, post-secondary grants and the homeowners grant.

- Budget 2025-26 also includes a record-setting \$57.6 million capital investment in the Yukon Housing Corporation for the construction of new affordable housing units, continued tenancy support and programs responding to the housing needs of Yukoners.
- Territory-wide growth: The budget reflects investments in infrastructure across the territory, including major projects such as \$75.5 million for runway and infrastructure upgrades at Erik Nielsen Whitehorse International Airport, over \$50 million for bridge infrastructure, and \$31 million for repairs and upgrades to the North Klondike Highway.
- Building prosperity through reconciliation: The Government of Yukon maintains its commitment to reconciliation with First Nations, as demonstrated through a number of partnerships in 2025-26, intended to build economic prosperity. This includes working with Kluane First Nation on the \$15.7 million investment in the Kêts'ádań Kù School construction in Burwash Landing and partnering with Kwanlin Dun First Nation on the Range Point subdivision with an investment of \$5 million.
- Safe and healthy families and communities: Health care continues to be a significant source of financial pressure across Canada. Budget 2025-26 provides an additional \$47 million to address ongoing pressures on Insured Health Services and an additional \$24.5 million in Operations and Maintenance and \$4.2 million in capital to support

Prepared for Minister Silver Finance

Date prepared: February 24, 2025

TAB #23

Spring 2025

Session Briefing Note

Corporate Note – Budget Highlights

Finance

Embargoed until day of budget tabling

the Yukon Hospital Corporation. These funds will support orthopedic surgeries, new acute care beds, breast cancer screening, medical travel, physician fees, pharmacare, and medical treatments both in and out of the territory.

- Protecting our environment: Budget 2025-26 will grow our green economy with \$59 million in investments for Our Clean Future initiatives such renewable energy infrastructure and building retrofits. We are making further efforts to protect the environment with an additional \$118 million in additional funding to support environmental protection efforts at the Eagle Gold Mine site, and \$21.5 million for reclamation at the Minto Mine.
- Supporting Yukon businesses and industry: The Government of Yukon will continue to provide support for Yukon businesses and industry with over \$11 million for diverse and responsive initiatives that provide sustainable economic benefits to Yukon communities. A few examples include the Innovation Strategy, the Economic Development Fund, the Community Destination Development Fund, the Creative and Cultural Industries Strategy, and the development of a Yukon Trade Resilience Program to support Yukon businesses impacted by possible U.S. tariff decisions.

Context — this may be an issue because:

 The 2025-26 Main Estimates will be debated during the March 2025 legislative session.

Prepared for Minister Silver Finance

Date prepared: February 24, 2025

TAB #23 Spring 2025

Corporate Note – Budget Highlights

Finance

Embargoed until day of budget tabling

Background:

- Gross O&M expenditures are forecast to increase by \$282.6 million, or 17.7 per cent, from the 2024-25 Main Estimates.
- The O&M recovery forecast has also significantly increased over the 2024-25 Main Estimates, by about \$10.5 million. Net O&M expenditures are forecast to increase by \$272.1 million, or 19.3 per cent, compared to the 2024-25 Main Estimates.
- Gross capital expenditures are forecast to be about \$477.3 million for 2025-26, which is a \$6.7 million decrease from the 2024-25 Main Estimates. Capital recoveries are forecast to decrease by \$10 million.
- The \$75 million contingency is not included in departmental budgets and would still need to be presented to the legislative assembly for approval, but is included in our fiscal plan so that, if required, it will not affect Yukon's forecast fiscal position.
- On a consolidated basis, when all government reporting agencies, such as Yukon University and public corporations are included, the 2025-26 Main Estimates forecast an annual surplus of \$132.7 million and net debt of \$402.2 million.
- There are 5,561.5 FTEs in the 2025-26 budget, which is an increase of 76.6 FTEs from 2024-25. Growth is primarily for long-term care and home care, Emergency Medical Services, and education personnel, including operational positions for Whistle Bend School and teachers and clerical based on enrollment.

| Approved by: | |
|--------------------------|-------------------|
| Jessica Schultz | February 25, 2025 |
| Deputy Minister, Finance | Date Approved |

Prepared for Minister Silver Finance

Date prepared: February 24, 2025

ECO TAB 3a Spring 2025

Canada and United States Relations – Corporate Response

Executive Council Office

Recommended response:

- Canada and the United States (U.S.) have one of the strongest and mutually beneficial relationships of any two countries in the world.
- The U.S. is Canada's largest trading partner, and I hope to see more Yukon companies benefiting from that relationship.
- The Premier has been meeting regularly with Premiers and the Prime Minister to inform a united Team Canada approach to U.S. relations.
- Our government is doing its part to ensure the relationship between our countries remains secure and prosperous.
- The Yukon has had a lot of success over the last four years with the U.S. government, including a trade mission, solving border issues, and funding the Alaska Highway.
- Our interests in Arctic security, a healthy environment, critical minerals, robust transportation infrastructure and access to tidewater serve both our jurisdictions as investment and geopolitical focus remain on the North.
- We are working together to advance shared priorities that will improve the prosperity, stability and wellbeing of both jurisdictions.
- We continue to engage regularly with Governor Dunleavy, Alaskan congressional officials, and the U.S. Consul General in Vancouver.

Response to Tariffs

• On April 2, 2025, the U.S. Administration decided to push forward with unjustified and short-sighted global tariffs.

ECO TAB 3a Spring 2025

Canada and United States Relations – Corporate Response

Executive Council Office

- While we are relieved that the "Reciprocal Tariffs" Executive Order does not result in new tariffs for Canada, we remain concerned about the considerable tariffs which remain.
- The tariffs imposed by the U.S. administration challenge the U.S.'s reliability as a trading partner.
- As the U.S. Administration continues to be impulsive in their decisions relating to tariffs on Canadian goods, we will hold steady on our response until all threat of tariffs have been removed.
- U.S. tariffs on Canadian imports are deeply concerning and will harm workers and businesses on both sides of the border.
- These tariffs are unjustified, harmful to economic stability, and run counter to the spirit of free and fair trade that has defined our relationship for decades.
- While we value our relationship with the United States, we will not accept unfair trade practices that threaten Canadian jobs and prosperity.
- The Government of Yukon has developed a path forward to support a strong Team Canada response to see these tariffs lifted and to limit the impact on Yukoners.
- As part of our initial response, our government will:
 - Reduce purchasing products of American origin, such as liquor;
 - Limit U.S. business access to government procurement;
 - Mitigate impacts on Yukon businesses through the development of an assistance program;

ECO TAB 3a Spring 2025

Canada and United States Relations – Corporate Response

Executive Council Office

- o Support the development of buy local campaigns; and
- o Work to break down interprovincial and trade barriers.
- Additionally, in response to U.S. tariffs on automobiles and auto parts, we are reducing our reliance on U.S. companies by:
 - Suspending our EV rebate program for Tesla vehicles.
 - Suspending all Yukon government X accounts; and
 - Cancelling YG Starlink contracts except for those essential for emergency services and business continuity
- We are also working closely with the federal, provincial, and territorial governments to push back against U.S. tariffs.
- The only acceptable solution is the removal of all tariffs for Canada and Canadian products and businesses.

Economic and Trade Impact of Tariffs

- The imposition of U.S. tariffs on key Canadian exports creates uncertainty for Canadian businesses, discouraging investment, slowing growth, and straining cross-border economic relationships.
- We saw the damaging impact of past tariffs in 2018, and we will not hesitate to take strong action to protect Yukon jobs and industries.
- Retaliatory measures are never our first choice, but we will defend our economic interests, as necessary.
- CUSMA was signed to ensure fair and open trade between our countries. The United States should uphold its commitments under this agreement.

First Ministers' Meetings

ECO TAB 3a Spring 2025

Canada and United States Relations – Corporate Response

Executive Council Office

• The Premiers, the Prime Minister and key federal ministers have held regular discussions, both virtually and in person, since U.S. tariffs were first threatened in November 2024.

Context—this may be an issue because:

- Canada-US relations and threats from the Trump administration have seized all leaders in Canada.
- First Ministers have met regularly to discuss Canada-U.S. relations, which has been well covered by local and national media.

Background:

Canada-US relations

• Summary of U.S. tariffs imposed on Canada to date:

| Туре | Rate | Date of entry into effect |
|------------------------------|---------------------------------|---------------------------|
| Fentanyl/Migration tariffs – | 10% for potash & energy | March 4 |
| non-CUSMA compliant goods | 25% for all other goods | |
| Fentanyl/Migration tariffs – | 0% | March 7 |
| CUSMA compliant goods | | |
| Steel and aluminum | 25% | March 12 |
| Autos | 25% on all autos that do not | April 3 |
| | meet the CUSMA rules of | |
| | origin | |
| | | |
| | 25% on the value of non-U.S. | |
| | content, for autos that qualify | |
| | for CUSMA preferential | |
| | treatment, but only once the | |
| | Commerce Secretary certifies | |
| | the determination of U.S. | |
| | content on a model-by-model | |
| | basis | |

ECO TAB 3a Spring 2025

Canada and United States Relations – Corporate Response

Executive Council Office

| Auto Parts | 0% for auto parts that qualify | To be announced in Federal |
|--------------------|------------------------------------|----------------------------|
| | for CUSMA preferential | Register, but May 3 at the |
| | treatment | latest |
| Reciprocal Tariffs | 10% baseline does not apply | April 5 |
| | to Canada (and Mexico) due to | |
| | the current Fentanyl/Migration | |
| | Tariffs | |

- On April 3, the U.S, Administration announced they will impose expansive country-specific tariffs ranging from 10 to 49 per cent on global trading partners, but did not levy any additional tariffs against Canada and Mexico. The U.S. stipulated that exemptions will continue for goods from Canada and Mexico that are compliant under the Canada-United States-Mexico (CUSMA) free trade agreement.
- The Prime Minister of Canada announced new countermeasures on April 3 to protect Canadian workers and businesses and defend Canada's economy. These countermeasures include:
 - o Twenty-five per cent tariffs on non-<u>CUSMA</u> compliant fully assembled vehicles imported into Canada from the United States.
 - Twenty-five per cent tariffs on non-Canadian and non-Mexican content of CUSMA compliant fully assembled vehicles imported into Canada from the United States.
 - o Canada's intention to develop a framework for auto producers that incentivizes production and investment in Canada.
 - Every dollar raised from these tariffs will go directly to support our auto workers.
- The evolving tariff situation has prompted diplomatic efforts and political discourse. Canadian officials are engaging in negotiations to seek clarity and potential exemptions, while U.S. policymakers deliberate on the broader implications of the proposed tariffs.

ECO TAB 3a Spring 2025

Canada and United States Relations – Corporate Response

Executive Council Office

• The Yukon-U.S. two-way merchandise trade in 2023 stood at \$150.1 million, down from \$240.5 million in 2022. Roughly 85 to 95 per cent of this annual trade is with Alaska.

Yukon government's April 3, 2025 response

• In response to U.S. auto tariffs, YG will: Immediately suspend our EV rebate program for Tesla vehicles, suspend all Yukon government X accounts (formerly known as Twitter) and cancel YG Starlink contracts except for those essential for emergency services and business continuity.

Yukon government's March 4, 2025 response

- Reduce purchasing of products of American origin: Direct the Yukon Liquor
 Corporation to stop placing orders of U.S.-made alcohol and to remove U.S.-made
 products from all Government of Yukon liquor stores. Because we do not want to
 hurt local businesses, licensees may continue to sell American-made products
 they already have in stock, but no new orders for U.S.-made alcohol will be
 placed.
- Limit U.S. business' access to government procurement: Direct the Department of Highways and Public Works to update territorial government procurement policies to encourage the purchase of more goods and services from local businesses and non-U.S. companies and minimize the purchase of U.S. goods and services.
- Mitigate impacts on Yukon businesses: Our government is allocating \$1 million to develop an assistance program, complementary to federal support programs, to help Yukon businesses adapt to the uncertain economic environment created by these tariffs. The goal of this funding is to keep support as flexible as possible, to be tailored to the specific needs of affected businesses. This program is funded through Budget 2025-26 and subject to legislative approval. Contingency funds in Budget 2025-26, also subject to legislative approval, will also be available to support Yukon businesses.

ECO TAB 3a Spring 2025

Canada and United States Relations – Corporate Response

Executive Council Office

- Support "Buy Yukon" campaigns: Support the development of buy local campaigns organized by local chambers of commerce.
- Break down interprovincial and international trade barriers: Through the
 Department of Economic Development, work with Yukon chambers of commerce
 and provincial and territorial partners to reduce barriers to internal trade and
 promote access to non-U.S. markets.

| Approved by: | |
|---|---------------|
| Justin Ferbey | 2024 04 07 |
| | |
| Deputy Minister, Executive Council Office | Date Approved |

ENV #22 / FIN #24 Spring 2025

Session Briefing Note Carbon Pricing (Corporate Note)

Environment & Finance

Recommended response:

- The Government of Yukon has supported carbon pricing to help reduce emissions and reach our climate targets. We remain committed to taking action on reducing emissions across the territory and to meeting our commitments outlined in Our Clean Future.
- However, we anticipate that the consumer carbon price in Canada will likely end in the near future.
- As Minister of Finance, I have asked Canada to provide certainty with respect to how and when carbon pricing will end and also what actions will be taken to contribute to emission reductions in lieu of carbon pricing.
- We will continue to monitor federal actions on carbon pricing diligently and are committed to keeping Yukoners informed about any changes that may affect them. This includes recent comments by Prime Minister-designate Carney to end the consumer carbon tax "immediately".

Additional response (federal government changes in policy):

- The Government of Yukon will continue to work with our federal counterparts to ensure we remain compliant to any evolving regulations or changes to carbon pricing programs at the federal level.
- All federal Liberal party candidates, along with the federal leaders of the other parties, have signaled that they will end or significantly change the consumer carbon pricing program. The end of the federal carbon price means that the Yukon would no longer receive revenues to sustain the carbon rebate program.

ENV #22 / FIN #24 Spring 2025

Session Briefing Note Carbon Pricing

Environment & Finance

- (Corporate Note)
 - The Yukon's carbon rebate is revenue neutral, and on average, Yukoners receive more than they pay in carbon pricing levies.
 - We have written to the federal government, requesting collaboration on a systematic wind down of the Yukon carbon rebate program. We have also urged the cancellation of the carbon levy increase planned for April 1, 2025.
 - Carbon pricing is just one tool to address climate change. Our plans outlined in Our Clean Future extend beyond any federal programing. Our government will continue to aspire to meet our greenhouse gas emissions target by 2030.

Third response:

- The departments of Environment and Finance continue to work with federal counterparts to assess the implications of carbon pricing on large industrial emitters that are subject to the Output Based Pricing System in the territory and ensure the needs of the Yukon are recognized in national policy.
- The Output Based Pricing System is separate from the consumer carbon price. Canada is currently conducting a review of that system.

Context—this may be an issue because:

- On February 25, Yukon's Minister of Finance issued a statement confirming that he had written to the federal government, requesting collaboration on a systematic wind-down of the Yukon carbon rebate program and urging the cancellation of the planned carbon levy increase set for April 1, 2025.
- Carbon pricing remains a sensitive topic across the country with many provinces and territories voicing their own perspective on how they would like to see this pricing mechanism handled moving forward.

ENV #22 / FIN #24 Spring 2025

Session Briefing Note Carbon Pricing (Corporate Note)

Environment & Finance

• The federal carbon pricing system is expected to be a central talking point as part of any forthcoming federal election.

Background:

- Most provinces and territories, including British Columbia and the Northwest Territories, have publicly opposed the federal carbon pricing system.
- Recently, federal liberal leaders have committed to ending the federal carbon tax in Canada.
- On April 1, 2025, the carbon levy will increase from \$80 to \$95 per tonne.
- The new Liberal leader and other federal party leaders have expressed their commitment to end or change the consumer carbon levy.
- The new federal Liberal leader has indicated the consumer carbon levy would be eliminated "immediately". No specific dates or timelines have been provided yet.
- Given that the end of the federal carbon price means that the Yukon will no longer receive revenues to sustain the carbon rebate program, on February 24, 2024, Minister of Finance Sandy Silver wrote to federal Ministers Guilbeault and LeBlanc asking for collaboration in winding down the Yukon's carbon rebate program, including a request to cancel the scheduled April 1, 2025, increase to the carbon levy.
- On February 25, 2024, Minister Silver issued a statement outlining the Yukon's request to federal Ministers.

| Approved by: | |
|--------------------------------|----------------|
| Dennis Berry | March 10, 2025 |
| Deputy Minister of Environment | Date approved |
| Jessica Schultz | March 10, 2025 |
| Deputy Minister of Finance | Date approved |

EMR #58 / ECO #7 /FIN #25 Spring 2025 EMR-ECO-FIN

Session Briefing Note Eagle Gold Mine – Impacts

Recommended response:

- We recognize the seriousness of the heap leach failure and continue to treat our response to the situation with the appropriate urgency.
- Our priorities are to ensure the health and wellbeing of Yukoners and to protect the environment.
- We are committed to working with the First Nation of Nacho Nyak
 Dun to develop remediation strategies for the failure. A joint team of
 technical experts hired by the Government of Yukon and the First
 Nation meet on a regular basis to inform our actions.
- We have full confidence in the court process governing all aspects of the Receivership proceedings, including the appointment of PricewaterhouseCoopers as the Receiver.
- As the Eagle Gold situation continues to unfold, we will continue to assess and improve our understanding of the impacts on Yukoners and the local economy.
- For the most up-to-date information on the situation at Eagle Gold Mine and actions that we are taking, you can visit Yukon.ca.

Additional responses:

- An Independent Review Board has been established to investigate the heap leach failure that occurred at the Eagle Gold mine.
- The Board has developed its own work plan and timeline to

EMR-ECO-FIN

EMR #58 / ECO #7 /FIN #25 Spring 2025

Session Briefing Note Eagle Gold Mine – Impacts

conduct its review, and we respect the Board's autonomy in this regard. (See EMR BN #1)

- Impacts on human health and on the environment are being monitored by technical experts from the Government of Yukon, the First Nation of Nacho Nyak Dun and the Government of Canada.
- Our government continues to monitor labour market data, such as the number of unemployed and the number of Employment Insurance claimants, for potential impacts of the mine closure.

Context — this may be an issue because:

 The June 24, 2024, heap leach failure at the Eagle Gold Mine affects the environmental and socio-economic wellbeing of Yukoners – from an environmental and business perspective.

Background:

- The Yukon.ca website is updated with information bulletins to inform the public on the Victoria Gold heap leach failures current situation.
- See 'historic overview' section for an overview of key dates.

Economic and labour market

- The Eagle Gold Mine heap leach failure has changed the outlook for mineral production in the Yukon and resulted in a notable downward revision in the medium-term outlook for the Yukon's real Gross Domestic Product (GDP).
- The effect of closure on the labour market has been minimal, as displaced workers were reabsorbed into the Yukon's tight labour market. At 4.3 per cent in 2024, Yukon's unemployment rate was the lowest in the country. The economy continued to add jobs with employment up by 5 per cent annually.

EMR #58 / ECO #7 /FIN #25 Spring 2025

Session Briefing Note Eagle Gold Mine – Impacts

EMR-ECO-FIN

- At the close of 2023, Victoria Gold had 471 direct hires and another 134 on contract.
- Of the more than 600 employed, the company reported that about 34 per cent were local, amounting to approximately 200 local workers. This represents about 0.8 per cent of territorial employment in 2024.
- As of January 16, 2025, there are 30 liens against Victoria Gold worth over \$60.2 million.

Finances

- PwC manages project finances and procurement for the site in its capacity as the court-appointed Receiver and as an officer of the court must ensure funds are being spent responsibly.
- As approved by the Court, the Government of Yukon has advanced \$105 million to the Receiver for urgent works on site in 2024-25.
- Financial security for the Eagle Gold Mine totaled \$104 million. In 2024–25 the Government of Yukon accessed \$55 million of these bonds. The remaining \$48.7 million balance of the Surety Bonds has been accessed and will offset the costs for the loans to the Receiver in 2025–26.
- Additionally, the Receiver had access to \$29.2 million in cash assets of Victoria Gold Corporation to fund receivership activities in 2024-25. The Receiver utilized all of these assets in the 2024-25 fiscal year.
- \$118 million is included, as part of Energy, Mines and Resources' budget 2025-26, to continue to respond to the heap leach failure.
- Funding advanced to the receiver has a net zero impact on the government's surplus and net financial debt, as the Government of Yukon has priority to recover these advances from the assets of the company.
- Interest applies to all loans advanced to the Receiver at a rate of nine per cent. An estimated \$3 million of interest will be accrued in 2024-25 and \$9.5 million is forecast to be accrued in 2025-26.

EMR #58 / ECO #7 /FIN #25 Spring 2025 **EMR-ECO-FIN**

Session Briefing Note Eagle Gold Mine -Impacts

Local procurement

- As part of the agreements established under the receivership order, the Government of Yukon requires that the receiver take steps to maximize local benefits and report to the Government of Yukon on those metrics.
- To date, \$20.8 million has been provided to local contractors under the receivership.
- The Receiver has contracted nine local contractors and in the past month, 72 per cent of the contracted work force were local Yukon contractors.

Independent Review Board

- An Independent Review Board was launched under the Government of Yukon's Guidelines for Mine Waste Management Facilities.
- The Independent Review Board will provide a thorough and expert review of the heap leach failure. It will operate with full autonomy, with contracts managed by the court-appointed receiver, ensuring impartiality in the process.
- The Terms of Reference can be found in the Second Report of the Receiver on the Receiver's website at pwc.com.
- In accordance with the terms of reference, the IRB will provide its report to the Receiver, the First Nation of Nacho Nyak Dun and the Minister of Energy, Mines and Resources by June 15, 2025. The Receiver will make public the report on its website by July 15, 2025.
- Highly qualified experts are on the Independent Review Board. The Independent Review Board Members are:
 - o Dr. Jean-Marie Konrad, M.Sc., Ph.D., FCAE, FEIC
 - o Mark E. Smith, P.E., P.Eng.
- More information about the Board Members can be found on Yukon.ca.
- There has been no decision as to whether an inquiry will also be established under the Public Inquiries Act.

EMR #58 / ECO #7 /FIN #25 Spring 2025 EMR-ECO-FIN

Session Briefing Note Eagle Gold Mine – Impacts

• If the Office of the Auditor General decides to conduct an audit, we will support its requests for participation and information.

Historic overview

- On June 24, 2024, a failure occurred at the heap leach facility of the Eagle Gold Mine operated by Victoria Gold Corporation.
- On July 30, 2024, the Premier provided remarks to the Council of Yukon First Nations' General Assembly on a variety of topics including mining and the incident at Eagle Gold Mine
- On August 5, 2024, the Premier provided a statement on mining activity in the Traditional Territory of First Nation of Nacho Nyak Dun.
- On August 12, 2024, the Government of Yukon submitted an application for receivership of Eagle Gold Mine, which was supported by the First Nation of Nacho Nyak Dun.
- On August 14, 2024, PricewaterhouseCoopers Inc. was appointed by the court as Receiver of the assets and property of Victoria Gold Corp. The Receiver is responsible for overseeing remediation of the heap leach failure and its environmental impacts, including compliance with territorial and federal orders.
- On October 1, 2024, PricewaterhouseCoopers released a report that shared receiver's communications with former Victoria Gold Corp's employees, advising they may be eligible to make a claim for outstanding wages up to \$8,500.00, vacation and/or severance pay under the Wage Earner Protection Program Act.
- On December 20, 2024, the Yukon Water Board approved the Receiver's application for an emergency amendment to the site's water licence to allow for the discharge of partially treated water. The amended discharge criteria expired on March 31, 2025 and is no longer in effect.

Spring 2025EMR-ECO-FIN

Session Briefing Note Eagle Gold Mine – Impacts

- On December 28, 2024, PricewaterhouseCoopers issued a notification to the Government of Yukon and the First Nation of Nacho Nyak Dun regarding a potential leak in a newly constructed containment pond.
- As of February 18, 2025, the Government of Yukon has done 11 technical briefings to continue to keep Yukoners informed with up-to-date information.

| Approved By: | |
|---|----------------|
| Sierra van der Meer | April 29, 2025 |
| Deputy Minister Energy, Mines and Resources | Date Approved |
| Justin Ferbey | 2025 04 22 |
| Deputy Minister Executive Council Office | Date Approved |
| Jessica Schultz | April 25, 2025 |
| Deputy Minister Department of Finance | Date Approved |

TAB #1 Spring 2025

Housing Landscape

Yukon Housing Corporation

Recommended response:

- Access to housing remains a priority, and work continues to address key challenges, including:
 - o Expanding housing with support services for those in need.
 - o Increasing the supply of affordable rental units.
 - o Helping Yukoners navigate housing costs.
- Yukon Housing Corporation and its partners are adapting to high construction and borrowing costs by finding innovative ways to develop and maintain housing.
- The corporation's five-year strategic plan, *Creating Home*, is driving a more client-focused and collaborative approach to affordable housing and integrating support services to improve outcomes for Yukoners.

Additional response:

- Governments and stakeholders are working together to develop new land, expand housing options, and respond to the findings of the 2022 Office of the Auditor General Report on housing.
- Housing projects continue to move forward to meet the needs of Yukoners.

Context:

• The combination of high rental costs, limited affordable housing options and difficulties in securing mortgages continues to be a challenge for many Yukoners.

Background:

Section 1: Yukon population

- In June 2024, the estimated Yukon population was 46,640; an increase of 1,354, or 3.0%, compared to the revised figure for June 30, 2023 (45,286).
- The Yukon's population is forecast to increase to 51,520 by 2030.
- While the population of most age groups is expected to increase over this period, the number of seniors and people between the ages of 55 and 64 is expected to grow the fastest.

TAB #1 Spring 2025

Housing Landscape

Yukon Housing Corporation

Section 2: Housing statistics

Average Whitehorse house prices (YBS)

| | <u>2023 Q4</u> | <u>2024 Q4</u> | % Change |
|-----------------------|-------------------------|----------------|-------------------|
| Single-detached house | \$627,400 | \$657,900 | <mark>3.0%</mark> |
| Condominium | \$ <mark>416,000</mark> | \$611,900 | <mark>7.2%</mark> |

Yukon rents and vacancies (YBS)

| | <u>October</u> | <u>April</u> | <u>October</u> | <u>April</u> |
|--------------------------|----------------|--------------|----------------|--------------|
| | <u>2022</u> | <u>2023</u> | <u>2023</u> | <u>2024</u> |
| Median rent (all types) | \$1,300 | \$1,325 | \$1,350 | \$1,420 |
| Vacancy rate (all types) | 1.9% | 2.2% | 1.8% | 1.8% |

New residential permits issued, Yukon (YBS)

| Year | # of new residential permits |
|------|------------------------------|
| 2020 | 657 |
| 2021 | 635 |
| 2022 | 416 |
| 2023 | 429 |

Residential building construction, Yukon (YBS)

| | January-December 2023 | January-December 2024 |
|-------------------------------|-----------------------|--------------------------------|
| # residential permits issued* | 988 | 839 |
| \$ value of new permits* | \$81.1 million | \$156.2 million (92% increase) |

^{*}In addition to new dwelling units, residential permits include renovations, garages, and additions.

City of Whitehorse, new housing completions (CMHC)

| • | | | • | |
|------|-----------|--------|-------|-----|
| Year | Homeowner | Rental | Condo | All |
| 2018 | 66 | 100 | 61 | 227 |
| 2019 | 55 | 78 | 110 | 243 |
| 2020 | 80 | 116 | 152 | 348 |
| 2021 | 86 | 57 | 53 | 196 |
| 2022 | 111 | 194 | 181 | 486 |
| 2023 | 129 | 189 | 126 | 444 |
| 2024 | 73 | 19 | 151 | 243 |

Section 3: Capital projects recently completed by YHC or partners

Since 2022:

- 10 YHC-led projects have been completed, creating a total of 77 new residential units; and
- 8 major Housing Initiatives Fund partnership projects have been completed, creating over 276 new units.

The totals do not include permits issued for plumbing or stoves.

TAB #1 Spring 2025

Housing Landscape

Yukon Housing Corporation

YHC projects completed 2022-2024

| YHC Project | Construction Start Date | Construction Completion Date | Number of Units |
|---|----------------------------|---------------------------------|--------------------|
| 401 Jeckell Street, Whitehorse | May 2020 | December 2022 | 47 |
| RHI affordable triplex, Whitehorse | June 2021 | June 2022 | 3 |
| RHI affordable triplex, Watson Lake | June 2021 | March 2022 | 3 |
| RHI affordable triplex, Mayo | June 2021 | March 2022 | 3 |
| Accessible duplex, Mayo | July 2022 | June 2023 | 2 |
| Accessible duplex, Carmacks | August 2022 | July 2023 | 2 |
| RRDC staff trailer, Ross River | June 2023 | December 2023 | 3 |
| 10-plex*, Old Crow (*Asset owned by HPW/ managed by YHC) | Summer 2021 | Jan 2024 | 10 |
| Accessible duplex, Faro | Summer 2023 | Spring 2024 | 2 |
| Affordable duplex, Dawson City | August 2022 | June 2024 | 2 |
| Total units completed (YHC projects): | | | 77 |

Major partnership projects completed 2022-2024

| Project (Lead) | Construction Completion Date | Number of Units |
|---|------------------------------|--------------------|
| Bringing Citizens Home, Whitehorse (Champagne and Aishihik FN) | Summer 2022 | 20 |
| Cornerstone multi-use building, Whitehorse (Opportunities Yukon) | July 2022 | 53 |
| Normandy Living seniors' supportive residence, Whitehorse (KBC) | December 2022 | 84 |
| Boreal Commons apartments, Whitehorse (536754 Yukon Inc) | January 2023 | 87 |
| Affordable modular housing, Mayo (Na-Cho Nyäk Dun FN) | March 2023 | 8 |
| Jëje Zho 12-bed men's shelter, Dawson City (Tr'ondëk Hwëch'in FN) | July 2023 | 8 |
| VGFN elders complex, Old Crow (Vuntut Gwitchin FN) | January 2024 | 9 |
| VGFN mobile homes, Old Crow (Vuntut Gwitchin FN) | March 2024 | 7 |
| Total units completed (major partnerships): | | |

Section 4: Underway or upcoming housing capital projects for YHC and partners

YHC projects underway

| Project | Start Date | Anticipated | Number of |
|---|-------------|----------------------|-----------|
| | | Completion Date | Units |
| Watson Lake - 10-unit supportive living residence (TAB #20) | Summer 2023 | Winter 2025 | 10 |
| Dawson – 34-unit housing project – Korbo lot (TAB #19) | Fall 2024 | 2026-27 | 34 |
| Whitehorse – 45-unit Ryder replacement | Fall 2024 | Spring 2026 | 45 |
| Burwash Landing – 1 staff duplex (TAB #25) | Fall 2024 | Summer 2026 | 2 |
| Whitehorse – Purchase of 190 Olive May Way (TAB #5) | July 2024 | February 2025 | 18 |
| | To | otal units underway: | 109 |

Major partnership projects underway or completed

| Project | Start Date | Anticipated | Number |
|--|------------|-----------------|----------|
| | | Completion Date | of Units |
| Safe at Home Society's supportive housing "The Hearth" | March 2024 | Spring 2026 | 67 |

TAB #1 Spring 2025

Housing Landscape

Yukon Housing Corporation

| Safe at Home Society's supportive housing at 408 Alexander | May 2024 | Completed | 17 |
|---|-------------|---------------|-----|
| DDDC's affordable rental project "Winter Crossing" | Spring 2024 | Spring 2026 | 105 |
| Northern Community Land Trust Society's affordable homeownership "Project 1096" | June 2024 | December 2025 | 32 |
| HIF-7 funding recipients | Spring 2024 | Fall 2026 | 78 |
| | | Total units: | 299 |

YHC projects planned

| Project | Anticipated | Anticipated | Number |
|---|--|----------------------|----------|
| | Start Date | Completion Date | of Units |
| Teslin – 6-plex with Village and Teslin Tlingit | Design – 2025/26 | 2027/28 | 6 |
| Council | | | |
| Carcross – 6-plex | Lot selected, YESAB | 2027/28 | 6 |
| | approval in progress | | |
| Mayo – 10-Unit Community Housing Project | Lot selected, | 2029/30 | 10 |
| | Design – 2027/28 | | |
| Ross River – duplex | 2026/27 | 2028/29 | 2 |
| Haines Junction – 6-plex | 2027/28 | 2029/30 | 6 |
| Whitehorse – Accessible Triplex at 44-13 th Ave. | Deferred due to lack of city sewer/water | | 3 |
| | infrastructure, plan to u | pgrade in 3-5 years. | |
| | | Total units planned: | 33 |

Section 5: Support for new residential land development

| As part of the Government of Yukon's ongoing commitment to increase land and housing |
|---|
| availability and support business growth, new residential and industrial lots are being released in |
| communities across the Yukon in partnership with municipalities and Yukon First Nations. |
| seven residential lots in Haines Junction, Mayo and Watson Lake; and |
| three industrial lots in Teslin and Haines Junction |
| This is the sixth lot release this year and is a direct result of the Government of Yukon's historic |
| investment in land development. Since 2021, 685 lots have been released through lotteries and |
| tenders, with over 1,000 expected by 2026. (TABS # 37 & 38). |
| As part of its efforts to work in collaboration with municipalities and Yukon First Nations |
| governments to address housing and business space needs across the territory, the Government |
| of Yukon has released 33 new residential lots across the Yukon. |
| Twelve lots are available in Carmacks and Faro |
| 21 country residential lots are available in the Lone Tree subdivision north of Teslin. |
| Government of Yukon partnered with the Government of Canada and the City of Dawson to |
| develop four new residential lots in Dawson. |
| 120 lots, including single family, multi-family and townhouse lots in Whistle Bend made available |
| through public lottery. |
| |

Section 6: Tenants in Yukon Housing RGI units

YHC Unit Status as of April 24, 2025

| Breakdown | Employee | RGI | Total |
|-----------|----------|-----|-------|
|-----------|----------|-----|-------|

TAB #1 Spring 2025

Housing Landscape

Yukon Housing Corporation

| Occupied | 166 | 664 | 830 |
|------------------|-----|-----|-----|
| Under Allocation | 2 | 13 | 15 |
| Under Capital | 2 | 9 | 11 |
| Under Repair | 3 | 25 | 28 |
| Total | 173 | 711 | 884 |

Length of RGI tenancy as of April 24, 2025

| Length of RGI tenancy in years | Non-Senior | Senior | Total |
|--------------------------------|------------|--------|-------|
| <1 Year | 79 | 41 | 120 |
| 01-02 Years | 96 | 39 | 135 |
| 02-03 Years | 38 | 33 | 71 |
| 03-04 Years | 29 | 15 | 44 |
| 04-05 Years | 18 | 17 | 35 |
| 05-10 Years | 78 | 97 | 175 |
| 10-15 Years | 21 | 25 | 46 |
| 15-20 Years | 8 | 13 | 21 |
| 20+ Years | 7 | 9 | 16 |
| Total | 374 | 289 | 663 |
| Average Years | 3.7 | 5.6 | 4.5 |

^{*}The longest running tenancy is 29 years.

Section 7: Waitlist

YHC waitlists for seniors and non-seniors as of April 24, 2025 (TAB #13)

| Community | Non-Senior | Senior | <mark>Total</mark> |
|-----------------|------------|--------|--------------------|
| Carcross | 1 | 0 | <u>1</u> |
| Carmacks | 4 | 0 | 4 |
| Dawson City | 13 | 9 | 22 |
| Haines Junction | 2 | 2 | 4 |
| Ross River | 1 | 0 | <mark>1</mark> |
| Watson Lake | 16 | 3 | 19 |
| Whitehorse | 180 | 93 | <mark>273</mark> |
| Total | 217 | 107 | 324 |

As of April 24, 2025, 13 employees are on the waitlist (TAB #10)

TAB #1 Spring 2025

Housing Landscape

Yukon Housing Corporation

| Dawson City | <mark>6</mark> |
|-----------------|-----------------|
| Faro | <mark>1</mark> |
| Haines Junction | <mark>3</mark> |
| Pelly Crossing | <mark>1</mark> |
| Ross River | <mark>1</mark> |
| Teslin | <mark>1</mark> |
| Total | <mark>13</mark> |

^{*}Note Beaver Creek, Destruction Bay, Old Crow and Pelly Crossing do not have Rent-Geared-to-Income units and Whitehorse does not have employee housing units.

RGI Waitlist based on Priority Status as of April 24, 2025

| Priorities | Non-Senior | Senior | Total |
|------------------------------------|------------------|------------------|------------------|
| Affordability | 136 | 59 | <mark>195</mark> |
| By-Name List/Homeless (Community)* | 5 | 2 | <mark>7</mark> |
| Priority – Medical | 11 | 17 | <mark>28</mark> |
| Priority – Mobility | 10 | 31 | <mark>41</mark> |
| Priority – Gender-based violence | 56 | 1 | <mark>57</mark> |
| TOTAL | <mark>218</mark> | <mark>110</mark> | <mark>328</mark> |

^{*}Note this category is used to identify homeless priority in the rural communities outside of Whitehorse. This does not represent the total number of individuals and/or households on the Community By-Name List. Individuals who are homeless may be included in the affordable category until information is shared from the Coordinated Housing Access Team.

Time on Waitlist based on Secondary Status

| Breakdown | Affordable | By-Name List | Medical | Mobility | Gender-based violence | Total |
|---------------|------------|------------------|------------------|------------------|-----------------------|------------------|
| <1 Year | 129 | 6 | 16 | 21 | 25 | <mark>197</mark> |
| 1-3 Years | 51 | 0 | 9 | 13 | 28 | 101 |
| 3-5 Years | 8 | 0 | 3 | 2 | 1 | <mark>14</mark> |
| 5-7 Years | 7 | 1 | 1 | 2 | 0 | <mark>11</mark> |
| 7+ Years | 1 | 0 | 0 | 0 | 0 | 1 |
| Total | 196 | 7 | 29 | 38 | 54 | 324 |
| Average Years | 1.2 | <mark>1.2</mark> | <mark>1.4</mark> | <mark>1.4</mark> | 1.0 | <mark>1.2</mark> |

^{*} The By-Name List category identifies homeless priority in the rural communities outside of Whitehorse.

Section 8: Canada-Yukon Housing Benefit (TAB #9)

The program helps low-to-moderate-income Yukoners in private market rental housing who cannot
afford rent. Applicants can receive \$200, \$400, \$600 or \$800 per month, which will be paid directly
to the individual.

TAB #1 Spring 2025

Housing Landscape

Yukon Housing Corporation

- o Applicants must provide proof of income to be eligible.
- o Since the program's launch in November 2020, over 300 households have been supported.
- As of April 24, 2025:
 - o 206 households were approved for the original benefit.
 - 18 households were approved for the gender-based violence stream.

Canada-Yukon Housing Benefit - Rental stream breakdown by benefit level as of April 24, 2025.

| Benefit Level | # of Clients | Monthly Budget |
|--------------------|--------------|----------------|
| 200 | 77 | \$15,400.00 |
| 400 | 38 | \$15,200.00 |
| 600 | 47 | \$28,200.00 |
| 800 | 44 | \$35,200.00 |
| <mark>Total</mark> | 206 | \$94,000.00 |

Canada-Yukon Housing Benefit - Rental stream recipients as of April 24, 2025.

| Community | Non-Senior | Senior | Total | |
|--------------------|------------------|-----------------|------------------|--|
| Dawson City | 5 | 4 | 9 | |
| Haines Junction | 3 | 0 | <mark>3</mark> | |
| Watson Lake | 1 | 1 | 2 | |
| Whitehorse | 149 | 43 | <mark>192</mark> | |
| <mark>Total</mark> | <mark>158</mark> | <mark>48</mark> | <mark>206</mark> | |

Section 9: Loans and Grants programs

- 1. Yukoner First Home Program (TAB #6) Launched on April 23, 2024, the Yukoner First Home Program is a new program that provides a deferrable, low-interest loan to first-time buyers who have a pre-approved mortgage and need down payment support.
- 2. Developer Build Loan (DBL) Program Provides loans for short-term construction financing to Yukon developers who may be unable to secure funding from traditional lenders. The program is for land and infrastructure development for residential purposes or building homes and multi-unit residential buildings. The loan is fully repayable to Yukon Housing Corporation.

Developer Build Loan Program

| | | - | | | | | |
|--------------|---------|---------|---------|---------|------------|-------|-----|
| Applications | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-Jan25 | Total | % |
| Approved | 1 | 1 | 1 | 0 | 2 | 5 | 46 |
| Declined | 0 | 0 | 2 | 1 | 0 | 3 | 27 |
| Cancelled | 0 | 2 | 0 | 1 | 0 | 3 | 27 |
| TOTAL | 1 | 3 | 3 | 2 | 2 | 11 | 100 |

TAB #1 Spring 2025

Housing Landscape

Yukon Housing Corporation

- 3. Home Ownership Loan Program A spring 2024 review found it was not adequately supporting the needs of Yukoners, prompting the transition to the new program. The program has been replaced by the Yukoner First Home Program.
- **4.** Municipal Matching Rental Construction Program (MMRCP) This is a one-time capital grant for projects that receive a municipal development incentive. It is meant to help increase the supply of rental housing in communities.

MMRCP

| Applications | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-Jan 25 | Total | % |
|--------------|---------|---------|---------|---------|-------------|-------|------|
| Approved | 13 | 12 | 17 | 12 | 10 | 64 | 64.6 |
| Declined | 2 | 1 | 3 | 4 | 0 | 10 | 10.1 |
| Cancelled | 1 | 0 | 12 | 10 | 2 | 25 | 25.3 |
| TOTAL | 16 | 13 | 32 | 26 | 12 | 99 | 100 |

5. Home Repair Program – Funding to repair or upgrade primary residence. This program includes emergencies, accessibility and wildfire grants and a home repair loan. Note: Three intakes have been completed for the fiscal year 2023-2024.

Grants stream:

| Applications | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-Jan 25 | Total |
|-----------------------|---------|---------|---------|---------|-------------|-------|
| Approved/Pre-Approved | 40 | 46 | 34 | 17 | 3 | 140 |
| Declined | 0 | 2 | 3 | 3 | 2 | 10 |
| Cancelled | 6 | 14 | 9 | 8 | 8 | 45 |
| Total | 46 | 62 | 46 | 28 | 13 | 195 |

Loans stream:

| Applications | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-Jan 25 | Total |
|-----------------------|---------|---------|---------|---------|-------------|-------|
| Approved/Pre-Approved | 0 | 6 | 8 | 10 | 2 | 26 |
| Declined | 0 | 5 | 10 | 12 | 5 | 32 |
| Cancelled | 0 | 25 | 32 | 24 | 20 | 101 |
| Total | 0 | 36 | 50 | 46 | 27 | 159 |

Accessibility stream:

| Applications | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-Jan 25 | Total |
|-----------------------|---------|---------|---------|---------|-------------|-------|
| Approved/Pre-Approved | 10 | 8 | 14 | 7 | 5 | 44 |
| Declined | 0 | 1 | 2 | 1 | 2 | 6 |
| Cancelled | 1 | 3 | 8 | 14 | 1 | 27 |
| Total | 11 | 12 | 24 | 22 | 8 | 77 |

TAB #1 Spring 2025

Housing Landscape

Yukon Housing Corporation

Emergency stream:

| Applications | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-Jan 25 | Total |
|-----------------------|---------|---------|---------|---------|-------------|-------|
| Approved/Pre-Approved | 10 | 6 | 6 | 5 | 3 | 30 |
| Declined | 0 | 2 | 6 | 11 | 6 | 25 |
| Cancelled | 1 | 1 | 4 | 36 | 11 | 53 |
| Total | 11 | 9 | 16 | 52 | 20 | 108 |

TAB #1 Spring 2025

Housing Landscape

Yukon Housing Corporation

Wildfire Grants stream:

| Applications | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-Jan 25 | Total |
|-----------------------|---------|---------|---------|---------|-------------|-------|
| Approved/Pre-Approved | n/a | n/a | n/a | 11 | 10 | 21 |
| Declined | n/a | n/a | n/a | 0 | 1 | 1 |
| Cancelled | n/a | n/a | n/a | 16 | 4 | 20 |
| Total | n/a | n/a | n/a | 27 | 15 | 42 |

6. Housing Initiatives Fund (HIF) – Provides capital construction grants for planning and development of new affordable home ownership or rental housing. Affordable is defined as at or below the median market rent or house price. All projects funded under HIF must remain affordable for 20 years. (TAB #26)

| Approved by: | | |
|--------------------------------------|-----------------------|--|
| Samantha Paterson | <u>April 25, 2025</u> | |
| President, Yukon Housing Corporation | Date Approved | |

TAB #26
Spring 2025
Finance

Recommended response:

- The Government of Yukon remains committed to supporting Yukoners with day-to-day affordability.
- While inflation has improved, high shelter and food costs remain the largest drivers of overall inflation. These elevated prices continue to stretch the budgets of Yukon households, with lower-income households often feeling the greatest impact.
- We are pleased to report that price pressures eased throughout 2024, with local inflation averaging 2 per cent for the year well below 2023's rate of 4.9 per cent.
- After much improved inflation figures throughout 2024, inflation moved higher over the first two months of 2025. Inflation in Whitehorse rose to 3.5 per cent in February. This was tied with Manitoba for the highest in the country.
- Higher inflation was observed in every province and territory in February as national inflation accelerated from 1.9 per cent to 2.6 per cent.
- Shelter and food continue to be the primary contributors to inflation.
 Of the top five contributors to price growth in February, four fall under
 the shelter component: mortgage interest costs, rent, homeowner's
 replacement costs and electricity. Rounding out the top five was food
 purchased from restaurants, which was up 6 per cent on a year-over year basis.
- Many factors can impact monthly inflation figures and recent growth may not be indicative of a return to higher inflation in 2025. The

TAB #26
Spring 2025
Finance

department will continue to monitor inflation data to see if it aligns with previous expectations for inflation for the year.

• The Government of Yukon continues to monitor inflation and its impact on Yukoners to ensure we can take effective steps to ease financial burdens.

Additional response:

- Budget 2025-26 builds on existing supports for Yukoners by ensuring access to essential services at affordable prices.
- This year's budget includes investments to advance housing projects across the territory. This includes affordable housing initiatives such as the replacement of the Ryder Apartments in Whitehorse and the recently completed supportive housing project in Watson Lake. It also supports ongoing residential land development projects, including Whistle Bend Phases 12 and 13 in Whitehorse, the Mountain Ridge Development in Haines Junction, and the Frances Avenue Development in Watson Lake.
- The budget provides more than \$47.3 million for early learning and child care programs, including the Yukon Early Learning and Child Care Infrastructure Fund to expand and improve child care spaces.
 The universal child care program continues to lower costs, reducing fees to an average of less than \$10 per day.
- Budget 2025-26 allocates \$4.8 million to the National School Food Program, helping support families and ensuring every child has access to nutritious meals at school.

TAB #26 Spring 2025

Session Briefing Note Inflation and Affordability (Corporate Note)

Finance

- We are also making life more affordable through the Yukon-wide dental program, which remains a national leader with \$5.4 million in continued funding for 2025-26.
- To support workers, the Temporary Paid Sick Leave Rebate has been extended again, ensuring more Yukoners can stay home when they are ill.
- The Interim Electrical Rebate is being replaced by the new Winter Electrical Affordability Program to help Yukoners manage higher electricity costs during peak winter months.
- The government continues to support the free transit program, launched last year by the Department of Community Services, which provides free bus passes to Yukoners.
- Also, the Government of Yukon is working with partners such as Connective and the Safe at Home Society to expand supportive housing options in Whitehorse.

Third response

- The Government of Yukon has also remained responsive to higher inflation in recent years through its various grants and subsidies, which are indexed to inflation. These include:
 - Subsidies for medical travel
 - o The Yukon Child Benefit
 - Social Assistance Payments
 - Student Financial Assistance
 - Seniors' benefits

TAB #26 Spring 2025

Finance

- o The Pioneer Utility grant
- o The Comprehensive Municipal Grant Regulation
- o Residential rent caps
- The Yukon's minimum wage is also responsive to price changes, as its annual change is tied to inflation in the previous year.
- After growing 6.8 per cent in 2023, the minimum wage increased a further 4.9 per cent in 2024 and will again increase on April 1, 2025, to \$17.94 per hour.
- The Yukon's minimum wage is the second highest in Canada, behind only Nunavut's minimum wage of \$19.00 per hour.
- These increases also contribute towards the strong earnings growth we continue to see in the territory. Average weekly earnings grew 5.3 per cent over the first eleven months of 2024, the third strongest growth in the country.

Context—this may be an issue because:

- Inflation has fallen from historic highs, but Yukoners are still dealing with higher prices for goods and services following a lengthy period of elevated inflation.
- The moderation of inflationary pressures that began to take hold late in 2023 continued throughout 2024. Growth in the Whitehorse Consumer Price Index (CPI) was much lower in every month in 2024, and annual inflation of 2 per cent was much improved from 2023.
- Inflation has ticked up in the first two months of 2025, with February inflation of 3.5 per cent tied with Manitoba for the highest in the country.

Background:

TAB #26
Spring 2025
Finance

<u>Inflation – Recent performance and outlook</u>

- Following ten increases in the overnight rate since March 2022, the Bank of Canada made five rate cuts in 2024, with the overnight rate dropping from 5.0 per cent to 3.25 per cent. As of March 12, 2025, there have been two additional cuts of 0.25 percentage points and further rate cuts are expected this year, given economic uncertainty around tariffs. These cuts will further reduce pressure on shelter prices as mortgage rates decline.
- Both locally and nationally, price pressures lessened in 2024, with inflation near historic norms.
- The current outlook for the Whitehorse CPI reflects expectations of a return to 'normal' levels of inflation, with the inflation forecast of 2 per cent in 2024, much improved from 4.9 per cent in 2023 and 6.8 per cent in 2022. Annual inflation is expected to average 2 per cent over the period 2025 to 2029.

TAB #26
Spring 2025
Finance

*** Programs that support affordability listed below ***

HOUSING

Capital projects supporting housing affordability

- Programs such as the Housing Initiatives Fund and investments through the Permanent Affordable Housing program support Yukon Housing Corporation's five-year strategic plan, Creating Home, which prioritizes innovative projects and partnerships to expand affordable housing, close gaps in the housing continuum, and increase homeownership opportunities for Yukoners. These partnerships address housing needs and support economic development.
- Eighteen new units in Whistle Bend have been purchased to support a range of housing needs along the continuum.
- Work has begun on the old Korbo lot in Dawson City, which will provide an additional 34 Rent Geared to Income units, scheduled for completion in 2026.
- Groundwork began at the old Ryder Apartments in Whitehorse in September 2024 and we are aiming for completion in spring 2026. When completed, the new complex will deliver 45 new affordable housing units.

<u>Supportive Housing</u> (Health and Social Services & Yukon Housing Corporation)

- \$1.5 million for Safe at Home will go towards establishing temporary supportive housing at 408 Alexander Street.
- As well, we are contributing \$900,000 in 2025-26 of a total \$12.9 million dollar commitment towards Safe at Home Society's 67-unit project (The Hearth), which will provide safe, supportive and permanent housing in Whitehorse.
- Construction of a 10-unit housing complex in Watson Lake was completed in January 2025 which will open its doors in spring 2025.

Canada-Yukon Housing Benefit Rental Subsidy (Yukon Housing Corporation)

• The Canada-Yukon Housing Benefit offers a rental subsidy for low-to-moderate income renters.

TAB #26 Spring 2025

Finance

- Funded through the National Housing Strategy, the Canada-Yukon Housing Benefit rent subsidy has helped over 300 low- to moderate-income Yukoners with affordability challenges since 2020.
- In addition, the Canada-Yukon Housing Benefit gender-based violence rent subsidy helps survivors access safe housing, so they are not forced to return to unsafe situations due to housing costs.

Winter Electrical Affordability Rebate (Yukon Development Corporation)

• As a replacement for the Interim Electrical Rebate, Yukon Development Corporation will launch the Winter Electrical Affordability Rebate to assist Yukoners with electricity costs in the winter months.

Energy retrofits and funding to improve efficiency (Energy, Mines and Resources)

- Funding that supports reducing energy costs is available for the transportation sector, renewable heating sector, home and building owners, and the construction industry.
- Innovative programs like the Better Buildings Program that offer up-front funding, combined with our Good Energy rebates, make energy retrofits more accessible and affordable for Yukoners.
- For existing homes, the Energy Branch offers the Good Energy Rebate Program for high performance heating systems and upgrades to thermal enclosures including insulation and windows, and high-performance new homes. Taking these measures will save homeowners money by reducing their energy costs.

<u>Affordable Heat Pump Program</u> (Energy, Mines and Resources)

- The Affordable Heat Pump Program aims to help low-to-middle-income households cover the cost of purchasing and installing a heat pump, a device that has the potential to significantly reduce a homeowner's energy costs.
- Since the launch of the Affordable Heat Pump Program late last year, the response has been overwhelming, with over 90 applications.

TAB #26 Spring 2025

Finance

- The program quickly reached its funding capacity and we are working with our federal partners to seek consideration for additional funds.
- People can still apply to a waitlist and applications will be approved in the order they are received. The program website remains the best way to stay informed about the program.

HEALTH AND WELLBEING

<u>Dental Care program</u> (Health and Social Services)

 The Yukon's Dental Program was launched in 2023 and provides \$1,300, per year, in dental benefits to Yukoners without dental coverage. The program will cover dental treatments necessary to relieve pain and infection, prevent disease, treat cavities, and restore chewing and social function. It will also offer full coverage for preventive care, such as routine dental cleaning.

Yukon Seniors' Income Supplement (Health and Social Services)

 The Yukon Seniors' Income Supplement provides a monthly income supplement for eligible Yukoner senior's receiving Old Age Security (OAS) and the Guaranteed Income Supplement (GIS) from the federal government. This amount is adjusted for inflation in October, each year.

Social Assistance Review (Health and Social Services)

- Health and Social Services is undertaking a review of the Yukon's Social Assistance rates to inform options to improve the delivery of the program and ensure it is meeting the needs of program clients.
- While the review is underway, the department is providing a \$100 monthly increase to eligible Social Assistance recipients.

FAMILIES AND EDUCATION

<u>Universal Child Care Program</u> (Education)

TAB #26 Spring 2025

Finance

• Universal child care is available to all Yukon families using licensed child care spaces. The universal child care program has reduced fees to less than \$10 per day, on average, for families across the Yukon.

Yukon Early Learning and Child Care Infrastructure Fund (Education)

- The Department of Education has a three-year agreement covering the years 2023-24 to 2025-26 with the Government of Canada that will see \$7.7 million in new funding flowing to the Yukon that can be used to create spaces and increase accessibility for not-for-profits and First Nations governments.
- This partnership with the Government of Canada will support a mutual vision of high-quality early learning and child care that is affordable, accessible, and inclusive.

Food in Schools program (Education)

- Good nutrition is vital for students' mental and physical health and increases all students' learning potential.
- On April 1, 2024, Canada announced a \$1 billion investment over five years to create a National School Food Program.
- The new National School Food Policy outlines principles and objectives to support the vision of every child having access to nutritious food in school
- Budget 2025-26 includes \$4.8 million for the National School Food Program.

Fertility Tax Credit (Finance)

- We are committed to improving access to fertility and surrogacy treatments for Yukoners.
- The value of the refundable credit will be 40% of eligible expenses to a maximum of \$10,000 per year per taxpayer with unlimited lifetime availability.
- This generous support is in addition to the new medical travel coverage for fertility treatment and enhances existing support in the tax system, such as the Medical Expense Tax Credit and Northern Residents Deduction.

TAB #26 Spring 2025

Finance

• Alongside the recently announced medical travel coverage for fertility treatments, the tax credit in this bill will help relieve financial pressures for Yukon families who are accessing these treatments.

Yukon Child Benefit (Health and Social Services and Finance)

• The Yukon Child Benefit provides monthly payments to modest and low-income households who have children under 18. The maximum benefit, per child, is now tied to inflation, effective for the 2023–24 benefit year.

Out of Home Childcare Increases (Health and Social Services)

- To offset inflationary cost of living increases and provide sufficient financial resources to meet the needs of children placed in their care, Health and Social Services provided an ongoing 10 per cent increase to monthly payments to caregivers of children in out of home care in 2023-24, on top of the annual indexed increase. Combined, this amounted to a 16.46 per cent rate increase for community and extended family caregivers.
- Rates are indexed annually to the Whitehorse Consumer Price Index, most recently increased by 2.4 % in October 2024.

BUSINESSES and COMMUNITIES

Paid sick leave program (Economic Development)

- The Paid Sick Leave Rebate program is now extended until March 31, 2026.
- On April 1, 2023, the Department of Economic Development launched the Paid Sick Leave Rebate as a temporary program offering up to 40 hours of paid sick leave to employees and self-employed Yukoners that earn less than the average private-sector wage of \$33.94/hour.
- The program includes all illnesses (and injuries not covered by any other Act, benefit, or program). The program is available to employees regardless of whether their employer offers paid sick leave, though employees must use all paid sick leave available to them through their employer before they are eligible for the Paid Sick Leave Rebate.

TAB #26 Spring 2025 Finance

Yukon Trade Resilience Program (Economic Development)

- In preparation for the potential of tariffs on Canadian goods being considered by the United States or other negative impacts on trade, the Department of Economic Development is creating a program to support Yukon businesses.
- The US remains the territory's most important international partner. We are
 working closely with our federal, provincial, and territorial partners to ensure that
 we have programming available to mitigate the impact on the Yukon by ensuring
 support is available if needed.
- The program is still in early stages and will evolve in response to outside factors.

<u>Curbside Recycling</u> (Community Services)

• The Yukon government is supporting the City of Whitehorse with up to \$2.4 million over two years, through 2024 and 2025, for a curbside collection program. The City's program is now in place and the Yukon government's support reduces the cost for Whitehorse households by roughly 50 per cent.

| Approved by: | |
|--------------------------|----------------|
| Jessica Schultz | March 18, 2025 |
| Deputy Minister, Finance | Date Approved |

ENV #20 / EMR #54 Spring 2025

Environment and Energy, Mines and Resources

Recommended response:

- Yukoners recognize that our territory, alongside jursidictions around the world, is facing a climate emergency that is increasingly impacting our communities and way of life.
- In 2020, the Government of Yukon released Our Clean Future, the territory's first climate strategy that is guiding our response to climate change and climate adapation.
- We continue to make significant progress on implementing Our Clean Future. In November 2024, we shared the 2023 Our Clean Future progress report that highlights our progress in adapting to climate change impacts and reducing greenhouse gas emissions.
- As of the end of 2024 we:
 - Registered 597 zero emission vehicles in the territory and all road-connected communities are equipped with fast chargers;
 - Provided over 1500 rebates for electric bikes:
 - Completed over 300 high performance residental retrofits including over 50 high performance commercial and industrial building energy retrofits;
 - Installed 219 smart heating devices in homes and buildings;
 - Installed 10 megawatts of renewable electricity through the Micro-Generation Program.
- In addition, we recently launched a new income tested heat pump rebate, which was fully subscribed with in a month, providing 84 households with funding for heat pumps this year and next.

ENV #20 / EMR #54 Spring 2025

Environment and Energy, Mines and Resources

• By the end of 2023, the Government of Yukon has completed 68 Our Clean Future actions, 105 are in progress or ongoing and 5 have not yet been started.

Additional response:

- As we continue to address climate change, it is important for us to look back on our progress and continue to assess how we can better respond to climate change and reduce our emissions.
- In 2023, we announced the addition of 42 new actions to help us reach our climate goals, which brings the total number of climate actions to 178.
- These new actions are a product of the important work of the Yukon Climate Leadership Council, the Yukon Youth Panel on Climate Change, Navius Research and the findings in the Climate Risk Assessment report.
- The new actions focus on reducing the Yukon's emissions, supporting accessible, reliable and affordable renewable energy, climate adaptation and transitioning to a green economy.
- By the end of 2024, we have made significant progress, including:
 - Completed flood maps for the Southern Lakes region, Teslin and Carmacks. Flood hazard maps are underway for Old Crow, the City of Dawson and the Klondike Valley, and Mayo.
 - Worked with municipalities and First Nations governments to finalize the Community Wildfire Protection Plans in Faro, Haines Junction, Teslin, the City of Dawson and Whitehorse. Plans for Beaver Creek, Mayo, Old Crow, Watson Lake, Destruction Bay and Burwash Landing are underway.

ENV #20 / EMR #54 Spring 2025 Environment and Energy,

Environment and Energy, Mines and Resources

- Advanced climate change preparedness by initiating development of a permafrost monitoring system for key public buildings, and guidelines to address climate hazards in major infrastructure projects.
- o Established a geohazard mapping program to understand risks from climate change to the Yukon's transportation corridors.
- Completed flood risk mapping for all transportation corridors in the Yukon.
- We are committed to efforts to reduce greenhouse gas emissions and we support Yukoners in the transition to cleaner transportation options and energy efficient homes and buildings.
- In 2024, we:
 - We passed legislation to set a target of a 45 per cent reduction in mining sector emissions per unit of production by 2035.
 - o Began providing rebates for medium-duty electric vehicles.
 - o Installed electric vehicle chargers in every road-accessible community in the Yukon, enabling zero-emissions travel throughout the territory. 20 fast charging stations are now operational throughout the territory, and one new Level 2 charger in Swift River. (See EMR BN #30)
- Since 2020, we have provided rebates for 543 energy efficient new homes, exceeding our 2030 target of 500.

ENV #20 / EMR #54 Spring 2025

Environment and Energy, Mines and Resources

Third response:

- Existing actions put us on track to reduce the Yukon's emissions by 30 per cent by 2030. However, there is still significant work required to meet our target reduction of 45 per cent by 2030.
- One of the major drivers of emissions is population more people means more cars on the road and more homes to heat.
- However, as the population of the Yukon continues to grow, we aren't seeing the rate of emissions increase that we would expect.
- We are seeing lower emissions per Yukoner than we saw in 2010; this is a promising sign that the emissions intensity of everyday life for Yukoners may be starting to decrease.
- We will continue to build on Our Clean Future as we learn more and implement new actions. This will be reflected in the annual reports.
- We will continue to find opportunities to reach our targets as we work with experts, stakeholders and partner governments across the territory and beyond.

Context — this may be an issue because:

• Climate change and the government's progress in delivering on Our Clean Future commitments is of interest to Yukoners.

Background:

Our Clean Future was released on September 14, 2020, and now has 178
actions, of which 136 are original actions and 42 are new actions. These actions
seek to reduce greenhouse gas emissions and support the Yukon to be highly
resilient to the impacts of climate change by 2030.

ENV #20 / EMR #54 Spring 2025

Environment and Energy, Mines and Resources

- The Government of Yukon reports annually on progress for the implementation of Our Clean Future. Four Annual Reports have been published to date, with the latest report released on November 12, 2024 (capturing 2023 data).
- The Our Clean Future website was launched in December 2023, which shows the government's commitments and successes towards fighting climate change.

| Approved by: | |
|--|------------------|
| Dennis Berry | February 5, 2025 |
| Deputy Minister, Environment | Date approved |
| Paul Moore | February 5, 2025 |
| Deputy Minister, Energy, Mines and Resources | Date approved |

Truth and Reconciliation Commission Executive Council - Update on Calls to Action

Office

Recommended response:

- Reconciliation is an ongoing process and a shared responsibility of all governments and individuals in the Yukon.
- Our government is deeply committed to advancing reconciliation through collaboration and partnership with Indigenous governments and groups.
- We continue to share our progress toward addressing the Truth and Reconciliation Commission's Calls to Action, most recently through a progress report and Pathways magazine both released in fall 2023.
- The magazine and report provided an update on the actions being taken across the Yukon government and in collaboration with Yukon First Nations governments in areas including child welfare, health, education and justice.

Additional response:

- The Government of Yukon and Yukon First Nations governments are leaders in demonstrating a collaborative approach to reconciliation.
- While there is still work to do, targeted investments are resulting in meaningful change and creating better programs and services for all Yukoners.
- We will continue our collaborative work to implement and report on the Calls to Action, including through work on the Yukon Forum joint priorities and by implementing the Putting People First recommendations.

Context—this may be an issue because:

The 2023 mandate letters include a commitment to fulfill the Truth and Reconciliation Commission's (TRC's) Calls to Action. The 2023 Confidence and Supply Agreement includes a commitment to working with Yukon First Nations to continue to implement the recommendations of the Truth and Reconciliation Commission through targeted investments.

Background:

TAB 71 Spring 2025

Truth and Reconciliation Commission Executive Council - Update on Calls to Action

Office

- The TRC report Honouring the Truth, Reconciling for the Future was released in 2015 and contains 94 Calls to Action on redressing the harms resulting from residential schools and creating better relations between the federal, provincial and territorial governments and Indigenous Peoples. There are 32 Calls to Action that relate directly to YG.
- The Government of Yukon and Yukon First Nations (YFNs) collaborated on addressing the Calls to Action under the 2017 Yukon Forum Joint Priority Action Plan and through other reconciliation initiatives, such as supporting the important work of the YFN-led Yukon Residential Schools and Missing Children Project.
- The Government of Yukon has taken additional steps to address the Calls to Action, including:
 - o establishing the position of Assistant Deputy Minister of First Nations Initiatives at the Department of Education, signing an agreement to establish a YFN School Board and entering into education agreements with all YFNs (speaks to Calls 7 and 10 directed to the federal government);
 - supporting Indigenous athletes and the North American Indigenous Games (Call 88);
 - implementing the YFN Procurement Policy (relates to Call 92) and the Representative Public Service Plan: Breaking Trail Together (relates to Call 7);
 - working with YFNs and Yukon Indigenous women's groups to implement the Yukon's Missing and Murdered Indigenous Women, Girls and 2-Spirit+ People Strategy (MMIWG2S+ Strategy) (relates to Call 41);
 - participating at the Trilateral Table on the Wellbeing of YFN Children and Families to address gaps for culturally appropriate parenting programs (Call 5); and
 - receiving input from YFNs on Health and Social Services programming through the Mental Health Advisory Committee (relates to Call 19).

Approved by:

Justin Ferbey 2025 01 30

Deputy Minister, Executive Council Office Date