

## Human Resources Legislative Update

### 2018 Federal Budget Bill Passes

**Date:** July 5, 2018

On June 21, 2018, Bill C-74, the [Budget Implementation Act, 2018, No. 1](#), received Royal Assent. Bill C-74 is omnibus legislation enacting some of the measures outlined in the 2018 Federal Budget. Among other things, it includes amendments to the following:

- *Employment Insurance Act*, to permanently implement the Working While on Claim pilot project;
- *Canada Pension Plan*, to provide: (i) increased retirement benefits for parents who take time off work to care for young children and for persons with disabilities; (ii) increased survivor's pensions for certain individuals; (iii) a top-up disability benefit for certain persons; and (iv) an increase to the death benefit for all eligible contributors; and
- *Income Tax Act*, to introduce the Canada Workers Benefit (formerly the "Working Income Tax Benefit") effective January 1, 2019 and to expand the medical expense tax credit (METC) to recognize expenses incurred by taxpayers after 2017 for psychiatric service animals.

For more information about initiatives contained in the Federal Budget, see our *FTR Now* of March 1, 2018, [Federal Budget 2018](#).

Bill C-74 should be consulted for coming into force information.