

HOT TOPICS!

Burger King-Tim Horton's deal a reminder that business taxes matter

News that Burger King and Tim Horton's are merging and that the new company will be headquartered in Canada has taken the business and political world by storm. US politicians and left-of-centre groups denounced the transaction as "tax dodging" and warned of a public backlash against the well-known burger chain. Canadian politicians have refrained from saying much about the deal but spoke positively about the country's corporate tax regime. What are we to make of this late-summer kerfuffle?

Politicians are talking about taxes because taxes are at the heart of this deal (although other factors are also at play). It's called a "tax inversion" whereby an American company merges with a foreign one and in so doing, reincorporates abroad to take advantage of lower taxes. It's a powerful reminder that competitive business taxes matter.

**Read the full
commentary
[HERE](#)**



Teacher Incentive Pay that Works

Teacher compensation in Canada is stuck in a time warp. It is determined by a rigid salary schedule based on tenure and advanced degrees—factors that have little if any positive impact on student achievement. Outside of the teaching profession, surveys suggest that close to three-fourths of Canadian employees already receive performance-based and variable pay. In fact, compensation based on results is the rule rather than the exception at more than eight out of 10 companies worldwide because this approach is one of the most effective strategies for attracting and retaining top talent.

Countries other than Canada realize that education practices of the past cannot meet the needs of a competitive 21st century world. Consequently, the number of countries implementing incentive pay for teachers is proliferating after decades of increasing education funding overall with no commensurate improvement in student achievement.

Read the study [HERE](#)

