

Pierre Bienvenu, Ad. E. | Jean-Michel Boudreau  
T: +1 514 934-5095 | 514 934-7738  
M: +1 514 823-8366  
pbienvenu@imk.ca | jmboudreau@imk.ca

March 31, 2025

Louise Meagher  
Executive Director  
Judicial Compensation and Benefits Commission  
99, Metcalfe St, 8<sup>th</sup> floor  
Ottawa (Ontario) K1A 1E3

**Re: Salaries and Benefits of the Associate Judges of the Tax Court of Canada**

---

Dear Ms. Meagher,

We are writing on behalf of the Canadian Superior Courts Judges Association and the Canadian Judicial Council (the “**Judiciary**”), following consultations with our colleagues from the Government of Canada, who have approved the content of this letter. We address the question raised during the hearing held on February 20 and 21, 2025, regarding the salaries and benefits of the associate judges of the Tax Court of Canada.

The offices of associate judges of the Tax Court of Canada were created in 2022,<sup>1</sup> and were modeled on those of the associate judges of the Federal Court.<sup>2</sup> Under the *Tax Court of Canada Rules*, an associate judge of the Tax Court of Canada has “all the powers of a judge of the Court.”<sup>3</sup>

Under section 26 of the *Judges Act*, this Commission is statutorily mandated to inquire into the adequacy of salaries, benefits, and other amounts payable to the judiciary under that Act.<sup>4</sup> Parliament has defined “judiciary” to include “associate judges,”<sup>5</sup> which encompasses the associate judges of the Tax Court of Canada.<sup>6</sup> Accordingly, this Commission’s mandate includes issuing recommendations regarding the compensation and benefits of associate judges of the Tax Court.

---

<sup>1</sup> *Budget Implementation Act, 2022, No. 1*, [SC 2022, c 10](#), ss. 333, 340, 368, 371.

<sup>2</sup> The provisions regarding the offices of associate judges are virtually identical in the *Federal Courts Act*, [R.S.C. 1985, c. F-7](#) (see s. 12) and the *Tax Court of Canada Act*, [R.S.C. 1985, c. T-2](#) (s. 11.1).

<sup>3</sup> *Tax Court of Canada Rules (General Procedure)*, [SOR 90-688a](#), s. 6.1.

<sup>4</sup> *Judges Act*, [RSC 1985, c J-1](#), s. 26.

<sup>5</sup> *Id.*, s. 26.11.

<sup>6</sup> *Id.*, section 2 (under “associate judge”).

The provisions of the *Judges Act* setting out the salaries of the associate judges of the Tax Court are virtually identical to those of the associate judges of the Federal Court and currently set their salaries at 80% of the yearly salaries of puisne judges of their respective courts:

**Federal Courts**

10 The yearly salaries of the judges of the Federal Courts are as follows:

[...]

(d) the other judges of the Federal Court, \$338,800 each.

**Federal Court associate judges**

10.1 The yearly salaries of the associate judges of the Federal Court shall be 80% of the yearly salaries, calculated in accordance with section 25, of the judges referred to in paragraph 10(d).

**Tax Court of Canada**

11 The yearly salaries of the judges of the Tax Court of Canada are as follows:

[...]

(c) the other judges, \$338,800 each.

**Tax Court of Canada associate judges**

11.1 The yearly salaries of the associate judges of the Tax Court of Canada shall be 80% of the yearly salaries, calculated in accordance with section 25, of the judges referred to in paragraph 11(c).

As noted during the February hearing, the associate judges of the Tax Court of Canada were not represented before this Commission. At the time of the hearing, only one associate judge had been appointed to the Tax Court. Since then, on March 3, 2025, a second associate judge has been appointed.<sup>7</sup> The Commission thus asked the Parties to make further representations regarding the salaries and benefits of the associate judges of the Tax Court of Canada.

Given the nearly identical statutory language governing the associate judges of the Federal Court and Tax Court of Canada, and considering Parliament's decision to set their salaries at the same level, the Judiciary and the Government suggest that the Commission's recommendations regarding the salaries of the associate judges of the Federal Court apply equally to the associate judges of the Tax Court. This approach would give the newly appointed Tax Court associate judges sufficient time to organize and, as appropriate, present their views to the next quadrennial commission regarding their salaries and benefits.

Counsel for the Judiciary and the Government remain available to provide any additional information the Commission may require.

Sincerely,

[signature on the next page]


---

<sup>7</sup><https://www.canada.ca/en/department-justice/news/2025/03/minister-of-justice-and-attorney-general-of-canada-announces-judicial-appointments-to-the-tax-court-of-canada.html>



Pierre Bienvenu, Ad. E.

PB/ms



Jean-Michel Boudreau

c.c. Elizabeth Richards, Sarah-Dawn Norris, Dylan Smith – Counsel for the Government of Canada  
Andrew Lokan and Sonia Patel – Counsel for the Associate Judges of the Federal Court  
Étienne Morin-Lévesque – Counsel for the Judiciary