

Budget Submission 2027-2028

About Feed Nova Scotia

Feed Nova Scotia distributes more than 24,000 pounds of food every day, five days a week, to a network of over 130 food banks, meal programs and shelters across the province. In addition to supporting food banks to build capacity, develop new programs, and keep up with growing demand, we also partner to explore new ways to address the unique needs of communities across the province by working alongside grassroots food programs and investing in community-led solutions province-wide. While we help Nova Scotians meet a very basic and urgent need, we are advocating for sustainable, policy-based solutions to food insecurity to ensure everyone can live with dignity, and no one is left to rely on charitable band-aids to address a basic human right.

Overview

Nova Scotia has one of the highest provincial food insecurity rates across the country. In 2025, over 275,000 Nova Scotians - 26.2% of our population - experienced food insecurity¹. Our own data shows that in the first 6 months of 2026, Feed Nova Scotia's member network was visited by people needing emergency access to food 223,775 times². This is an unprecedented crisis and cannot be viewed as acceptable or normal.

While food insecurity is a feature of every community across this province, not everyone experiences food insecurity equally. Regionally, areas such as Truro and New Glasgow have the highest food insecurity rates across Nova Scotia³. Demographically, Indigenous and Black populations, immigrants, people living with disabilities, the 2SLGBTQIA+ community, and children are among the worst affected⁴.

¹ PROOF (2025). [New data on household food insecurity in 2025](#).

² Data drawn from Feed Nova Scotia's Link to Feed database Jan-June 2026.

³ Data drawn from the 2024 census-level profiles in the [Canadian Income Survey](#).

⁴ PROOF. No date. [Who are most at risk of household food insecurity?](#)

We cannot feed our way out of food insecurity. Income poverty and the spiraling cost of living are at the root of the food insecurity crisis and urgently need to be addressed. The Government of Nova Scotia has key policy levers it can pull to make a difference.

Feed Nova Scotia's 2027 Budget submission is focused on **a target to reduce food insecurity** and **a strong income floor for all Nova Scotians**. These evidence-based recommendations are key areas of investment that would help reduce food insecurity and build a province where everyone can thrive.

Part A: Recommendations for Spending and Investment

Income-Based Solutions to Food Insecurity

Food insecurity is the result of insufficient income. In Nova Scotia, incomes are severely inadequate to cover the cost of living - both for people receiving income support, and for people earning wages.

The Government of Nova Scotia offers income support to people who need financial assistance through its Employment Support and Income Assistance (ESIA) program. Although the program is in place to help recipients meet their basic needs, the amounts available to households leave people in deep poverty: research shows that all household types relying on ESIA in Nova Scotia live far below Canada's official poverty line⁵. This forces recipients into food banks and other crisis support services as they struggle to survive. We see this in our food bank statistics across the province: in 2025, over 40% of food bank clients across Nova Scotia reported government support as their primary source of income⁶.

Outside of income support, wages are not keeping up with the cost of living and low-income workers are struggling to make ends meet. The province's minimum wage, at \$17 per hour, is more than \$10 below the living wage rate needed to afford the basics in Nova Scotia⁷. Across the province, 13% of working-age adults live below the official poverty line⁸,

⁵ Maytree (2026) [Welfare in Canada, 2025](#).

⁶ Food Banks Canada (2025) [Hunger Count 2025: User Statistics](#)

⁷ Canadian Centre for Policy Alternatives (2025) [2025 Living Wages for Newfoundland and Labrador, Nova Scotia and Prince Edward Island](#).

⁸ Government of Nova Scotia Finance and Treasury Board (2026) [Canadian Income Survey: Poverty 2024](#)

and half of all workers earn less than a living wage⁹. In 2025, 24% of food bank clients in Nova Scotia reported employment as their primary source of income¹⁰.

Feed Nova Scotia's data shows that nearly 90% of food bank clients in Nova Scotia report cost of living as their primary reason for visiting a food bank¹¹. In a recent public survey we conducted with almost 300 people from across the province, household bills and the cost of groceries were listed as top affordability concerns.

These community concerns come in the context of shrinking government supports to help with affordability. The Nova Scotia Affordable Living Tax Credit – at \$255 per qualifying household - has risen by just \$15 since 2010, while inflation has grown by 44% during the same time period, substantially affecting its impact. Changes in 2025 to the Government of Nova Scotia's Heating Assistance Rebate Program reduced financial support available to recipients by \$200 per annum and excluded over 45,000 households who were previously eligible for support. The Poverty Reduction Credit payment of \$500 per annum cannot be accessed until people have received 12 months of uninterrupted ESIA support, and ESIA recipients who receive a disability supplement to account for additional health-related costs exceed the income cap to access the credit.

Whether receiving income assistance, or earning a wage, Nova Scotians are struggling at an unprecedented rate and urgently need a bold and targeted government response.

To build an income floor that reduces poverty and improves food insecurity rates, we are calling on the Government of Nova Scotia to implement the following actions in Budget 2027:

- 1. Strengthen the Employment Support and Income Assistance (ESIA) program:** increase ESIA benefit household rates by 25% for 2027 and commit to continue to increase ESIA by 25% every year, until recipients reach the Market Basket Measure, Canada's official poverty line.

Estimated cost for Budget 2027: \$64.7million.

- 2. Improve access and impact of the Poverty Reduction Credit program:** adjust eligibility for the Poverty Reduction Credit to 75% of the poverty line based on household size and remove the requirement to be in receipt of ESIA for an uninterrupted 12-months before qualifying for the credit.

⁹ Federation of Labour Nova Scotia (2025) [Nova Scotia's Economy Grows But Workers and Families are Left Behind](#).

¹⁰ Food Banks Canada (2025) [Hunger Count 2025: User Statistics](#).

¹¹ Feed Nova Scotia Quarterly [Food Bank Statistics, April - June 2026](#).

Estimated cost for Budget 2027: \$4.1million.

- 3. Reverse the 2025 cuts to The Heating Assistance Rebate Program:** reinstate the benefit amount to \$600 per annum and reinstate eligibility thresholds to single person households with a net income of \$55,000 or less, and families with a net income of \$75,000 or less.

Estimated cost for Budget 2027: \$44.5million.

- 4. Expand the Nova Scotia Affordable Living Tax Credit (NSALTC):** introduce a new stream within the NSALTC to credit wage earners living below the poverty line with 10 cents for every dollar they earn, up to a maximum of \$2,000 per annum for a single person and \$3,500 for families.

Estimated cost for Budget 2027: \$107million.

Why these investments are critical:

Food insecurity is not a food issue: it's an income and affordability issue.

There is no evidence to suggest that food banks or emergency food distribution reduce food insecurity. We see this in our own work at Feed Nova Scotia: despite an exponential increase in our distribution of food across our member network in recent years, food insecurity rates have continued to increase across Nova Scotia.

At the same time, numerous studies show that direct cash transfers effectively reduce food insecurity at a population level. A national study using data from the Canadian Community Health Study showed that when low-income adults turn 65 and qualify for Old Age Security (OAS) and the Guaranteed Income Supplement (GIS), their rate of food insecurity drops by 50%¹². Similarly, a study about the Canada Child Benefit showed that the regular cash transfers reduce severe food insecurity by 33% among low-income families¹³.

Evidence also shows that direct cash transfers make good economic sense for businesses and as a cost-saving measure for government spending more broadly.

Studies show that income-based interventions have broader economic benefits beyond individual recipients: the more people earn or receive, the more they can participate in

¹² PROOF (2016) [Food Insecurity in Poor Canadian Seniors is Greatly Reduced when Guaranteed Annual Income Kicks in.](#)

¹³ Brown, E.M., & Tarasuk, V. (2019) [Money speaks: Reductions in severe food insecurity follow the Canada Child Benefit](#)

local economies, generating revenue for local businesses and for the government through taxes¹⁴.

Income-based interventions can also significantly reduce government spending on social services through a reduction in demand on the health care system, the justice system, and other social services. A 2021 study highlighted the Nova Scotia Government would save an estimated \$2 billion per year in social services spending by investing in income-based solutions to poverty¹⁵.

A Target to Reduce Food Insecurity

Nova Scotia's food insecurity crisis is one of the worst across Canada. Although the Government of Nova Scotia provides various supports to respond to poverty and food insecurity, it currently has no clear targets to measure or understand its impact or change. Setting a target to reduce food insecurity in Nova Scotia is a crucial step to ensure provincial government programs and departments leverage their power to collectively and effectively work together.

To establish a target to reduce food insecurity in Nova Scotia, we are calling on the Government of Nova Scotia to implement the following action in Budget 2027:

- 1. Establish and resource a Nova Scotia Food Security Office:** to coordinate action across government departments and teams, set a target to reduce food insecurity by 2030 and report progress annually to the public and to inform future budget priorities and investment.

Estimated cost for Budget 2027: \$300,000.

Why this investment is critical:

A coordinating body to support department collaboration is a crucial step in the provincial government's effort to respond to food insecurity and address the needs of food insecure households and communities. Setting a clear and timebound target to reduce food insecurity will give government departments and teams a clear mandate and goal to work towards. Reporting to the public on the impact of government investments will help build

¹⁴Canadian Centre for Economic Analysis (2021) [Potential Economic Impacts and Reach of Basic Income Programs](#).

¹⁵CCPA (2021) [The Cost of Poverty in the Atlantic Provinces](#).

public trust and a clear public understanding about the impact of government efforts and responses to the food insecurity crisis in Nova Scotia.

Part B: Recommendations for Revenue Generation

The Government of Nova Scotia's 2027 Budget public consultations focused on government spending but did not give members of the public the opportunity to identify revenue-generating recommendations.

Half of any budget-making process is revenue generation, which determines the scope of government spending and investment.

As part of our budget submission, we are calling on the Government of Nova Scotia to implement the following revenue-generating action in Budget 2027 to cover the costs of our recommended investment areas and more:

- 1. Reinstate the 1% reduction to Nova Scotia's Harmonized Sales Tax (HST):** reset Nova Scotia's HST for non-essential goods to 15%.

Estimated revenue for Budget 2027: \$272million¹⁶

Why this revenue is critical for Budget 2027:

Since 2025, the 1% reduction in Nova Scotia's HST has resulted in significant losses in annual government revenue that could have been directed into essential social supports to address poverty and food insecurity. In 2026 alone, the government's 1% reduction in HST amounted to a loss in over \$265million in revenue, while providing negligible financial relief to lower income households. People living in wealth benefited most, allowing them to save significantly more total dollars via a tax reduction on non-essential goods, luxury items, vehicles, electronics and more. The same year, over 38,000 Nova Scotians receiving ESIA lived in deep poverty, over 30% of the workforce who earned less than \$20 per hour struggled to afford the basics, and almost 8,000 struggling households were directly denied access to financial relief to heat their homes in winter.

By reinstating the HST to 15% in Budget 2027, the Government of Nova Scotia could implement all of the recommendations we have outlined in this budget submission to

¹⁶ Government of Nova Scotia [News Release 10 Dec 2024: Nova Scotia Takes Next Step to Permanently Reduce HST](#)

better support people living in poverty and food insecurity, while ensuring that people living in wealth across the province contribute their fair share of consumption-based taxes.

Conclusion

Nova Scotia is in an unprecedented crisis, with one of the highest provincial food insecurity rates across the country. The choices this government makes for Budget 2027 will have a significant impact on food insecurity across Nova Scotia in the year ahead.

At Feed Nova Scotia, we are calling for budget priorities to create a strong income floor for all Nova Scotians and a target to reduce food insecurity. Our recommendations are evidence-based, rooted in community priorities and needs, and are designed to support everyday people who urgently need change.

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Appendix 1: Proposed Spending Calculations

Recommendation 1: Strengthen the Employment Support and Income Assistance (ESIA) program: increase ESIA benefit household rates by 25% for 2027 and commit to continue to increase ESIA by 25% every year, until recipients reach the Market Basket Measure – Canada’s official poverty line.

- Average caseload taken from [Maytree’s Social Assistance Summaries](#)
- Baseline monthly ESIA rate taken from [Government of Nova Scotia What You Receive on ESIA](#)

Household Type	Average Monthly Caseload	Current Monthly Baseline Rate	Post 25% Increase Monthly Rate	Total Monthly Cost
Singles	18,941 cases (~75%)	\$738.00	\$922.50	\$3,494,614
Single Parents	4,546 cases (~18%)	\$1090.00	\$1362.50	\$1,238,785
Couples and other Families	1,768 cases (~7%)	\$1497.00	\$1871.25	\$661,674
Total Caseload	25,255	-	-	\$5,395,073
Annual Cost	-	-	-	\$64,740,876

Recommendation 2: Improve access and impact of the Poverty Reduction Credit program: adjust eligibility for the Poverty Reduction Credit to 75% of the poverty line based on household size and remove the requirement to be in receipt of ESIA for an uninterrupted 12-months before qualifying for the credit.

- Average caseload, household breakdown taken from [Maytree’s Social Assistance Summaries](#).
- Number of households receiving PRC as per Opportunities and Social Development (OSD) in the [Examiner in their March 3, 2026 article](#)
- A note about eligibility: although 100% of baseline ESIA rates for unattached singles and couples without children are below \$16,000 (the current cut-off threshold), changing eligibility to 75% of the poverty line would mean ESIA recipients who receive a disability supplement, which brings their ESIA income to just above \$16,000, would also be eligible for the payment.

ESIA Profile	Number of households
Average ESIA households	25,255
~75% unattached singles	18,941
~2% couples no children	505
Total singles and couples no children	19,446
Current households supported by PRC	11,192
Additional houses who would benefit	8,254
Total cost of PRC expansion	\$4,127,000

Recommendation 3: Reverse the 2025 cuts to The Heating Assistance Rebate Program: reinstate the thresholds and benefit amounts that were in place for the Heating Assistance Rebate Program before the 2025 program cuts.

- In 2023-24 the Heating Assistance Rebate Program offered a \$600 rebate to singles with a net income of \$55,000 or less and families with a net income of \$75,000 or less. In 2025, the rebate was cut to \$400 and eligibility caps were dropped to a net income of \$30,000 for singles and \$45,000 for families.
- Reported 2023-24 HARP spending is outlined in [Building Nova Scotia Faster 2024-25](#)
- Reported 2026-27 HARP spend is outlined in Government of Nova Scotia's [news release dated 29 Sept 2026 Heating Assistance Rebate Program Opens October 1](#)

HARP Budget Year	Budget
2023-24 GNS spending	\$74.5million
2026-27 assigned GNS budget	\$30million
Cost to reinstate 2023-24 support	\$44.5million

Recommendation 4: Expand the Nova Scotia Affordable Living Tax Credit (NSALTC): introduce a new stream within the NSALTC to credit wage earners living below the poverty line with 10 cents for every dollar they earn, up to a maximum of \$2,000 per annum for a single person and \$3,500 for families.

- Number of individuals living below the Market Basket Measure (MBM) as reported by the [Nova Scotia Department of Finance](#)
- Percentage of 'working poor'; percentage and family composition as per [Maytree national research](#).

Nova Scotia Poverty Profile	Percentage of Total	Number of People	Credit return @75%
People living in poverty	10.9%	114,700	-
People living in poverty who are employed	~42%	~48,174	-
Estimated people in poverty living in single person households	~36%	~17,343	26,014,500
Estimated people in poverty living in family households	~64%	~30,831	80,931,375
Annual cost of credit			106,945,875

Recommendation 5: Establish and resource a Nova Scotia Food Security Office: to coordinate action across government departments and teams, set a target to reduce food insecurity by 2030 and report progress annually to the public and to inform future budget priorities and investment.

- Estimated cost based on 1FTE at EC 13 and 1FTE at EC 11 rates.