

# Summary of the Corporate Business Plan 2023–24

with perspectives  
to 2025–26



Canada Revenue  
Agency

Agence du revenu  
du Canada

Canada

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as represented by the Minister of National Revenue, 2023

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# Message from the Minister

I am honoured to be the Minister of National Revenue, responsible for the Canada Revenue Agency (CRA), for over seven years. I take great pride in Canada's tax and benefit system, which is essential to support individual Canadians and businesses, and contributes to our collective national well-being.



The priorities outlined in this corporate business plan support key commitments in my 2021 mandate letter from the Prime Minister. My commitments are aimed at supporting Canadians and Canadian businesses, and ensuring a fair system that benefits all of us.

The CRA will continue to modernize its client service, to provide a seamless, empathetic and client-centric experience. It will continue to make information more accessible and easier to understand, and accelerate the use of digital tools. It will also support people filing their first income tax and benefit return, so that they are confident in meeting their tax filing obligations and in accessing benefits for which they are eligible.

The CRA will continue to deliver benefits to those who need them. This includes new benefits introduced by our government to make basic requirements like dental care and housing more affordable for the more vulnerable Canadians, as well as moving to quarterly advance payments of the Canada workers benefit, as of July 2023, to support eligible individuals and families who earn low incomes.

The CRA will continue its work to combat aggressive tax planning, tax avoidance and tax evasion by the wealthiest. This will include continuing to ensure the integrity of COVID-19 relief and recovery measures, as well as improving the capacity to audit real estate transactions.

Throughout this work, the security and privacy of Canadians' information will remain a priority. As the cyber threat landscape continues to evolve, so too will the measures and strategies that the CRA employs to ensure that Canadians can trust the CRA to safeguard their information.

Obviously, none of this work would be possible without the dedicated employees who are at the heart of the CRA's accomplishments. I strongly support the CRA's commitment to a diverse, inclusive and healthy workforce and workplace, where employees can thrive and continue to make a difference to the public they serve every day.

As the Minister of National Revenue and on behalf of the CRA, I am proud to present the Canada Revenue Agency's 2023–24 Corporate Business Plan with perspectives to 2025–26.

## Original signed

The Honourable Diane Lebouthillier, P.C., M.P.  
Minister of National Revenue

# Foreword from the Chair

The past three years have been dominated by the CRA's efforts to respond to the pandemic and help Canadians cope with the uncertainty and change in their own lives. As our lives and work slowly return to some normalcy, the Board and the CRA turn their attention to the CRA's strategic direction in a post-pandemic world. We are acutely aware that getting back to our lives as we knew them pre-pandemic does not necessarily mean we should return to old ways of doing business. The lessons learned since 2020 must help define the future strategic direction of the organization as we set out clear and concrete priorities for the CRA's work on behalf of Canadians.



The document that follows is the result of many discussions between the Board and Senior Management – tough questions, candid responses, engaged dialogue. This year's plan is defined by the CRA's need to innovate and enhance its clients' experience. Innovation is more than just technology. It's about finding smarter ways to work, better ways to support our people, and more efficient ways to deploy our financial and human resources. Similarly, enhancing the client experience is not just about delivering more benefits or answering more phone calls. It's about offering better self-serve options, helping people comply with the tax system, and taking a people-first approach with everyone who interacts with the CRA, regardless of their personal tax or benefits situation.

With the need for innovation and enhancing client experience in mind, this year's Corporate Business Plan aims to achieve tangible results, built around four strategic priorities:

## **A. Deliver seamless client experiences and tailored interactions that are digital first**

The Board will work to ensure that the CRA's service transformation not only keeps its momentum but is accelerated to meet clients' expectations, by applying the principle of digital-by-design, and offering more self-service options. The Board sees client-centricity as a key component of the CRA's transformation agenda and will continue to encourage the CRA to uphold the highest possible level of client satisfaction.

## **B. Combat aggressive tax planning and tax evasion**

The details of the CRA's compliance, collections, and enforcement work falls outside of the Board's mandate but, at a strategic level, we fully support the CRA's multi-faceted, risk-based approach to fighting aggressive tax planning and tax evasion. This approach ensures fair participation in the tax system and promotes the trust Canadians have in the CRA. Addressing emerging compliance risks helps secure tax revenues for key public investments, education, healthcare, acting on climate change and public safety and the Board will ensure that the CRA has the resources in place to do so effectively.

### **C. Strengthen security and safeguard privacy**

The security and privacy landscape are in a state of constant change as technologies and tactics evolve and new risks emerge. Understanding the increasing importance of data in today's technology-driven world, the Board is committed to strengthening security and protecting the personal information of Canadians. The Board will continue to ensure that the CRA takes adequate action against threats like fraud, cyber attacks, and identity theft. This includes having documented plans in place which leverage technological advances to identify and mitigate risk and strengthen the Agency's overall security posture. The Board will also continue to engage and foster relationships with other government actors, including the chief information officer of Canada and the president of Shared Services Canada, to ensure that the CRA adheres to the high standards and best practices of information and data management. Canadians must feel confident that their privacy is respected and personal data is well protected.

### **D. Nurture a high-performing, diverse, and inclusive workforce in a modern, flexible, and accessible workplace**

The Board sees the CRA workforce as the single greatest driver of its success. The Board will work with the CRA to ensure that employees have a healthy, respectful, and rewarding work environment. We will foster an organizational culture that encourages creativity and innovation, emphasizes accountability and efficiency, advances business goals and provides value in serving Canadians. The Board also strongly supports advancing diversity and inclusion, removing barriers for individuals with disabilities, and supporting employees in finding an appropriate work-life balance. This includes equipping all employees with the right tools and modern equipment to ensure productivity and high performance in the new hybrid work model. The Board will continue to oversee and ensure that the investments in people, policies, and the physical environment adequately support the CRA's vision for its workforce of the future.

Through this year's strategic objectives and beyond, the Board is committed to service excellence and innovation and will continue to support the CRA in its aspiration of being a world-class tax and benefit administration. On behalf of the CRA's Board of Management, I am pleased to recommend this plan to the Honourable Diane LeBouthillier, Minister of National Revenue, and look forward to working with the CRA to achieve its strategic objectives to better serve Canadians.

Suzanne Gouin

Chair, Board of Management

# Message from the Commissioner

I am pleased to present the Canada Revenue Agency's (CRA) Corporate Business Plan for 2023–24 with perspectives to 2025–26. It sets out the priorities that we will pursue as we continue to contribute to the economic and social well-being of Canadians and strive for our vision to be **a world-class tax and benefits administration that is trusted, fair, and helpful by putting people first.**



In delivering this Plan, we will be guided by our people first philosophy, which is a cornerstone of the CRA culture of service excellence, and embedded in our values of Integrity, Professionalism, Respect and Collaboration. It drives us to better understand the diverse needs and expectations of Canadians, to serve our clients with empathy, to maintain their trust in protecting their personal information, and to administer taxes and benefits fairly for all Canadians.

The Plan reflects our commitment to inclusiveness, through targeted actions to engage clients and meet the needs of diverse segments of the population. Our first Accessibility Plan outlines the CRA's approach for identifying, removing and preventing accessibility barriers across its programs and services.

Our strategic priorities centre on the people we serve. As we work to optimize interactions across service delivery channels, we will continue to apply a client-centric lens to provide the most responsive service possible, and continue the digitalization of our operations. We will ensure that people have access to the benefits they are entitled to, which can make a real difference in their lives.

We will pursue efforts to combat aggressive tax planning and tax evasion, helping to maintain the fair tax system Canadians expect. Our compliance work will also ensure the integrity of the COVID-19 relief and recovery measures delivered by the CRA. We will strengthen security and safeguard privacy to ensure the continued protection of our clients' personal information, so that they can interact with us with confidence. The key to delivering on all these priorities is to continue to build and nurture a diverse, inclusive and high-performing workforce, to maintain a healthy and respectful workplace, and to equip our employees to be agile and innovative.

I am very proud of the commitment to service CRA employees demonstrate every day, and all they have enabled us to accomplish as an organization. Over the last three years, CRA employees have risen to new challenges, delivering COVID-19 emergency benefits and subsidies when individuals and businesses needed them the most, and now implementing compliance activities. They will continue to play a vital role in administering new dental and housing benefits announced in Budget 2022 for Canadians facing affordability challenges. Faced with new pressures, CRA employees have consistently remained resilient and committed to service excellence.

A positive organizational culture and employee experience is essential to fostering excellence. For a sixth consecutive year, the CRA has been named one of Canada's Top 100 Employers. I am proud of this recognition, and even more so of the commitment to our people that will allow us to advance our transformation agenda and excel together.

The CRA is also committed to strengthening tax administration globally, notably through our active participation in the Organisation for Economic Co-operation and Development's Forum on Tax Administration (FTA). We will build on the great progress made in 2022 and continue focusing on three key priorities in 2023: addressing the tax challenges arising from the digitalization of the economy; the ongoing digital transformation of tax administrations in support of a more seamless model for taxation; and further tax capacity building to support developing country tax administrations.

In pursuing the priorities and commitments identified in this Plan, the CRA will continue to measure progress, share best practices among our colleagues and international partners and learn from challenges and setbacks encountered along the way. I am confident we will continue to build momentum in realizing our vision and to achieve meaningful results for Canadians.

Bob Hamilton

Commissioner of the Canada Revenue Agency



# Taxpayer Bill of Rights

The [Taxpayer Bill of Rights](#)<sup>1</sup> (TBR) describes and defines 16 rights and builds upon the CRA's corporate values of professionalism, respect, integrity, and collaboration. It describes the treatment taxpayers are entitled to when dealing with the CRA. The TBR also sets out the CRA's commitment to small business to ensure their interactions are conducted as efficiently and effectively as possible.



The CRA integrates the TBR in its core responsibilities and across all of its daily activities. The TBR is a vital part of the CRA's service transformation to be client-centric, fairer, and more supportive. Rights 5 and 6, 9 to 11, and 13 to 15 (identified with an asterisk below) are service rights that govern the CRA's relationship with taxpayers. A service right is influenced by general concepts, such as fairness, transparency, and courtesy. The CRA promotes widespread understanding of those rights to ensure they are integrated into how it delivers programs and services, and interacts with its clients.

1. You have the right to receive entitlements and to pay no more and no less than what is required by law
2. You have the right to service in both official languages
3. You have the right to privacy and confidentiality
4. You have the right to a formal review and a subsequent appeal
5. You have the right to be treated professionally, courteously, and fairly\*
6. You have the right to complete, accurate, clear, and timely information\*
7. You have the right, unless otherwise provided by law, not to pay income tax amounts in dispute before you have had an impartial review
8. You have the right to have the law applied consistently
9. You have the right to lodge a service complaint and to be provided with an explanation of the CRA findings\*
10. You have the right to have the costs of compliance taken into account when administering tax legislation\*
11. You have the right to expect the CRA to be accountable\*
12. You have the right to relief from penalties and interest under tax legislation because of extraordinary circumstances
13. You have the right to expect the CRA to publish its service standards and report annually\*
14. You have the right to expect the CRA to warn you about questionable tax schemes in a timely manner\*
15. You have the right to be represented by a person of your choice\*
16. You have the right to lodge a service complaint and request a formal review without fear of reprisal

## Commitment to Small Business

1. The CRA is committed to administering the tax system in a way that minimizes the costs of compliance for small businesses
2. The CRA is committed to working with all governments to streamline service, minimize cost, and reduce the compliance burden
3. The CRA is committed to providing service offerings that meet the needs of small businesses
4. The CRA is committed to conducting outreach activities that help small businesses comply with the legislation we administer
5. The CRA is committed to explaining how we conduct our business with small businesses



## Core responsibilities

On behalf of the Government of Canada and many provinces and territories, the CRA administers a broad range of tax laws and related legislation, including the Income Tax Act and the Excise Tax Act. In addition, the CRA collects revenue, including income taxes and employment insurance premiums, as well as other amounts, such as Canada Pension Plan contributions. The CRA administers First Nations and Indigenous self-government taxes that are harmonized with federal legislation. The CRA also delivers a number of social benefit programs to Canadians for the federal, provincial and territorial governments.

### Core responsibility: Tax

#### Description

The CRA's core responsibility for tax is to ensure that Canada's self-assessment tax system is sustained by providing taxpayers with the support and information they need to understand and fulfill their tax obligations, and by taking compliance and enforcement actions when necessary to uphold the integrity of the system, offering avenues for redress whenever taxpayers may disagree with an assessment/decision.

#### Activities related to the core responsibility for tax include:

- informing clients of their rights, responsibilities, and entitlements under Canada's tax laws (the Income Tax Act, the Excise Tax Act and the Excise Act, 2001) and the Taxpayer Bill of Rights
- issuing rulings and interpretations to clarify how tax laws are applied
- processing and assessing client returns and collecting taxes owed or refunding excess income tax paid
- conducting reviews and audits, applying various penalties and investigating suspected cases of willful non-compliance for tax evasion, fraud, and other serious tax law violations
- offering a process for resolving disputes
- registering businesses, charities, and deferred income and savings plans

- determining whether a worker’s employment is pensionable or insurable under the Canada Pension Plan or the Employment Insurance Act
- resolving cases of double taxation with tax treaty partners

## Expected result and program inventory

**Expected result:** taxpayers comply with Canadian tax obligations, the right tax revenue is secured for Canadians, and Canadians have trust in the CRA.

### Tax program inventory:

- tax services and processing
- returns compliance
- collections
- reporting compliance
- objections and appeals
- taxpayer relief
- service feedback
- charities
- registered plans
- policy, rulings and interpretations

## Tax performance indicators

The CRA uses the indicators identified in the table below to assess its performance with respect to its core responsibility for tax. Results will be reported in the CRA Departmental Results Report for 2022–23. The exercise of setting performance targets follows a methodology to ensure that measures are statistically sound and to enable the CRA to set ambitious and achievable targets that drive improvement. From year to year, changes to targets consider evolving priorities, consultations and past results. Changes to performance targets take into account several years of past results, where available, to ensure that measures assess trends, rather than a moment in time due to exceptional circumstances (for example, COVID-19). For more information on the methodologies used to calculate these indicators, go to [GC InfoBase](#)<sup>ii</sup>.

## Tax performance indicators

Indicator	2023–24 Target	2021–22 Result	2020–21 Result	2019–20 Result
Percentage of individual tax returns filed on time	At least 90%	90.5%	85.8%	90.9%
Percentage of businesses registered for GST/HST	At least 90%	94.1%	88.7%	n/a <sup>1</sup>
Percentage of tax liabilities paid on time	At least 91%	89.9%	91.3%	91.7%
Percentage of Canadians who participate in the income tax system	At least 93%	92.4%	93.5%	93.6%
Ratio of collectable tax debt to total net receipts (cash accounting)	At most 20% <sup>2</sup>	18.9%	21.4%	18.7%
Percentage of external service standard targets that are met	At least 75%	74%	57.6%	83.9%
Service Satisfaction Index	At least 7.0 <sup>3</sup>	7.3	8.1	n/a <sup>4</sup>
Public Perception Index: Trust	At least 7.0	6.8	7.9	n/a <sup>4</sup>

## Planned budgetary spending for tax

The following table shows, for tax, budgetary spending for 2023–24 as well as planned spending for that year and for each of the next two fiscal years.

2023–24 budgetary spending (as indicated in Main Estimates)	2023–24 planned spending	2024–25 planned spending	2025–26 planned spending
4,136,547,016	4,136,547,016	3,997,025,632	3,941,778,513

Financial, human resources, and performance information for the CRA's program inventory is available on [GC InfoBase](#)<sup>iii</sup>.

<sup>1</sup> As the methodology for this indicator was amended in 2020–21, previous year results are not comparable.

<sup>2</sup> This indicator measures the stock of collectible debt to the flow of the total net receipts (cash). It gives a relative view of the size of the tax debt and is an indication of tax debt management performance. A lower ratio is desired.

<sup>3</sup> The target was established for the 2022–23 reporting year, and will be revisited when more results information is available. The Service Satisfaction Index can inform and drive improvement of service quality elements such as process (accessibility, timeliness), information quality (accuracy, completeness, and clarity), and interpersonal quality (empathy, courtesy professionalism).

<sup>4</sup> Significant methodological changes were made in 2021–22. The main methodological difference was to include all respondents' ratings rather than just those recalling having had contact with the CRA over the past 12 months.

## Planned human resources for tax

The following table shows, in full-time equivalents, the human resources the department will need to fulfill this core responsibility for 2023–24 and for each of the next two fiscal years.

2023–24 planned full-time equivalents	2024–25 planned full-time equivalents	2025–26 planned full-time equivalents
39,907	38,244	37,761

Financial, human resources and performance information for the CRA's program inventory is available on [GC InfoBase<sup>iv</sup>](#).

## Core responsibility: Benefits

### Description

The CRA's core responsibility for benefits is to ensure that Canadians obtain the support and information they need to know what benefits they may be eligible to receive, that they receive their benefit payments in a timely manner, and have avenues of redress when they disagree with a decision on their benefit eligibility.

The CRA administers the Canada child benefit, goods and services tax/harmonized sales tax credit, children's special allowances, disability tax credit, and Canada workers benefit, as well as provincial and territorial programs. The CRA uses its federal tax delivery infrastructure to administer almost 200 services and ongoing benefits and one-time payment programs on behalf of the provinces and territories that contribute directly to the economic and social well-being of Canadians by supporting families, children, and caregivers.

### Expected result and program inventory

**Expected result:** Canadians receive their rightful benefits.

**Benefits program inventory:**

- benefits

## Benefit performance indicators

The CRA uses the following indicators to assess its performance with respect to its core responsibility for benefits. Results will be reported in the CRA Departmental Results Report for 2022–23. For more information on the methodologies used to calculate these indicators, go to [GC InfoBase<sup>v</sup>](#).

Indicator	2023–24 Target	2021–22 Result	2020–21 Result	2019–20 Result
Percentage of Canada child benefit payments issued to recipients on time	100%	100%	100%	100%
Percentage of respondents satisfied with overall benefits experience	At least 75% <sup>5</sup>	85%	87%	n/a <sup>6</sup>
Percentage of taxpayers (benefit recipients) who filed as a result of targeted CRA intervention	At least 10%	17.4%	9.0%	9.5%

## Planned budgetary spending for benefits<sup>7</sup>

The following table shows, for benefits, budgetary spending for 2023–24 as well as planned spending for that year and for each of the next two fiscal years.

2023–24 budgetary spending (as indicated in Main Estimates)	2023–24 planned spending	2024–25 planned spending	2025–26 planned spending
9,683,526,641	9,683,526,641	11,150,834,566	12,616,887,655

Financial, human resources, and performance information for the CRA's program inventory is available on [GC InfoBase<sup>vi</sup>](#).

<sup>5</sup> The target was established for the 2022–23 reporting year, and will be revisited when more results information is available.

<sup>6</sup> This indicator was introduced in 2020–21.

<sup>7</sup> Includes the following statutory payments: Climate Action Incentive payment (planned spending: \$9.0 billion in 2023-24, \$10.5 billion in 2024-25, and \$11.9 billion in 2025-26); Children's Special Allowance payments (planned spending: \$368.0 million in 2023-24, \$375.0 million in 2024-25, and \$383.0 million in 2025-26); Distribution of Fuel and Excess Emission Charges (planned spending: \$49.0 million in 2023-24, \$60.0 million in 2024-25, and \$69.0 million in 2025-26).

## Planned human resources for benefits

The following table shows, in full-time equivalents, the human resources the department will need to fulfill this core responsibility for 2023–24 and for each of the next two fiscal years.

2023–24 planned full-time equivalents	2024–25 planned full-time equivalents	2025–26 planned full-time equivalents
2,389	1,998	1,861

Financial, human resources, and performance information for the CRA’s program inventory is available on [GC InfoBase<sup>vii</sup>](#).

## Internal services

### Description

Internal services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal services refer to the activities and resources of ten distinct service categories that support program delivery in the organization, regardless of the internal services model in an agency or a department. These services are: acquisition management services, communications services, financial management services, human resources management services, information management services, information technology services, legal services, materiel management services, management and oversight services, and real property management services.

### Planned budgetary spending for internal services

The following table shows, for internal services, budgetary spending for 2023–24 as well as planned spending for that year and for each of the next two fiscal years.

2023–24 budgetary spending (as indicated in Main Estimates)	2023–24 planned spending	2024–25 planned spending	2025–26 planned spending
1,050,052,062	1,050,052,062	968,700,833	952,551,184

Financial, human resources, and performance information for the CRA’s program inventory is available on [GC InfoBase<sup>viii</sup>](#).



## Planned human resources for internal services

The following table shows, in full-time equivalents, the human resources the department will need to fulfill this core responsibility for 2023–24 and for each of the next two fiscal years.

2023–24 planned full-time equivalents	2024–25 planned full-time equivalents	2025–26 planned full-time equivalents
7,862	7,354	7,313

Financial, human resources, and performance information for the CRA's program inventory is available on [GC InfoBase<sup>ix</sup>](#).



## Plans at a glance

The Corporate Business Plan presents the CRA’s plans under four strategic priorities, which are summarized below under Strategic Planning Framework. These strategic priorities align with the CRA’s desired outcomes, and with commitments in the Minister of National Revenue’s December 16, 2021 Mandate Letter and Government priorities. Notably, the CRA’s plans will support: providing a seamless, empathetic and client–centric experience; accelerating the use of digital tools; delivering benefits efficiently to eligible Canadians, including the Canada workers benefit and new dental and housing benefits announced in Budget 2022; and combatting aggressive tax planning, tax avoidance and tax evasion. In doing so, the CRA will continue to safeguard the taxpayer information it holds, and to nurture the workforce that is essential to delivering its priorities.

## CRA Strategic Planning Framework

The CRA’s Strategic Planning Framework links its strategic priorities and guiding principles to its mission, vision, values, and ultimate outcomes.

The strategic priorities state what the organization will do over the planning period to better realize its ultimate outcomes. The vision of the organization has evolved to explicitly capture the notion of being a world-class tax and benefit administration, while continuing to include being trusted, fair, and helpful, by putting people first. The four priorities identify where the CRA will focus its efforts to continue to deliver results for Canadians. The Strategic Priorities section of this plan details each of these strategic priorities and identifies the commitments the CRA will pursue to advance them over the planning period.

The guiding principles, which are new to the Framework, articulate how the CRA will achieve its strategic priorities. The first principle speaks to the CRA’s commitment to systematically applying a user-centric lens to all of its activities. The second principle focuses on integrating, streamlining, and promoting greater horizontality in the CRA’s planning and governance models. The third principle emphasizes the importance of collaboration with a wide range of stakeholders in the public, private, and not-for-profit sectors, as well as those in international jurisdictions in achieving the CRA’s business objectives.

The Framework applies to the CRA’s strategic planning over multiple planning horizons, connecting this Corporate Business Plan to longer-term transformation efforts. The

priorities provide a shared direction to advance a number of significant transformations in which the CRA has engaged over the last number of years, as follows:

- leveraging data as a CRA-wide asset, emphasizing data stewardship to facilitate well-informed decisions based on accessible, quality, and reliable data
- putting clients at the centre of everything the CRA does to make their participation in Canada's tax and benefit system easier
- creating a digital organization to meet the CRA's immediate digitalization needs while building a strong foundation for the future
- strengthening security to ensure Canadians' private information remains protected in an increasingly sophisticated and hostile threat environment
- cracking down on tax evasion and aggressive tax avoidance to ensure that all Canadians pay the taxes that they rightly owe
- progressing on the CRA's Journey to Hybrid's implementation of the new hybrid work model that aims to create a flexible, digital work environment that enhances the delivery of the CRA's mandate

As part of its strategic planning, the CRA is also drawing inspiration from the vision outlined in the [Organisation for Economic Co-operation and Development's \(OECD\) Tax Administration 3.0](#)<sup>x</sup>. Tax Administration 3.0 seeks to assist tax administrations in their consideration of the digital transformation journey, with a view to integrating taxation processes into taxpayers' systems that are used to run businesses, transact and communicate, thus leading to significantly less burdensome taxation and increasingly built-in tax compliance.

The various elements of the CRA's Strategic Planning Framework will guide decision-making and investments in how the CRA continues to transform in order to better serve Canadians as a modern tax and benefit administration

# Strategic Planning Framework

Mission	Vision		Values	
Administer tax, benefits, and related programs, and ensure compliance on behalf of governments across Canada, thereby contributing to the ongoing economic and social well-being of Canadians.	A world-class tax and benefits administration that is trusted, fair, and helpful by putting people first		Integrity Professionalism	Respect Collaboration
Ultimate outcomes	Taxpayers comply with Canadian tax obligations	The right tax revenue is secured for Canadians	Canadians receive their rightful benefits	Canadians have trust in the CRA
Strategic priorities	Deliver seamless client experiences and tailored interactions that are digital first	Combat aggressive tax planning and tax evasion	Strengthen security and safeguard privacy	Nurture a high-performing, diverse, and inclusive workforce in a modern, flexible and accessible workplace
Guiding principles	 <p>Apply a user-centric approach to the design and delivery of programs and services</p>	 <p>Enhance enterprise-wide and data-driven approaches to planning, decision-making, and performance measurement</p>	 <p>Drive effectiveness through collaboration and partnerships</p>	



## Strategic priorities

### **A. Deliver seamless client experiences and tailored interactions that are digital first**

The CRA uses a people first approach to support its clients' efforts to meet their tax obligations by helping them understand the law and how to prevent common mistakes. To do this, the CRA is making it easier for individuals and businesses to find and understand the Taxpayer Bill of Rights and to access clear, timely, and accurate information through its web presence, social media, written communication, and contact centres. Using these digital methods helps the CRA connect and communicate information to Canadians, and allows them to submit information to the CRA more easily.

The CRA will continue to support clients who are in precarious financial situations due to the COVID-19 pandemic by doing more to ensure that they receive benefits and by establishing flexible payment arrangements, where necessary. The CRA will also work with Employment and Social Development Canada and provinces and territories to ensure alignment in the prioritization, planning, and monitoring of work related to the take-up of benefits by hard-to-reach populations, and to seek additional ways to improve service for Canadians. Through these activities the CRA aims to increase the trust and participation of Canadians in the tax system, and to evolve to preserve tax collection in an ever-changing economic environment.

#### **Key risks**

The CRA will use its knowledge and experience to meet the service experience needs of Canadians, especially those resulting from the rapid growth of digital service options, to mitigate potential service experience risks. The rapid growth of digital options throughout the Canadian economy over the past few years has raised our clients' expectations for similarly modern, digital options when they deal with us.

To mitigate this risk, the CRA is leveraging user research, further enhancing its secure online portals, and optimizing content on Canada.ca to enable clients to find information more easily and quickly. The CRA is also continuing to improve telephone services at its call centres by decreasing wait times and offering other service channels to reduce call volumes.

## Targeted education and outreach

Given changing demographics, compliance risks, and other key trends, the execution of CRA outreach programs and communications activities is evolving. For example, the CRA is fine-tuning its programs and activities to meet the distinct needs of specific groups of clients, such as Indigenous peoples, seniors, new Canadians, youth, persons with disabilities, and small and new businesses. Over the planning period, the CRA will improve outreach to first-time filers, potential benefit recipients, and hard-to-reach populations. The 2022 Fall Economic Statement also proposed an additional \$400 million in 2022–23 and 2023–24 for CRA contact centre operations. The proposed funding will allow the CRA to support the service standard of answering 65% of calls within 15 minutes or less of a caller opting to speak with an agent.



In an effort to advance reconciliation and renew the relationship with Indigenous peoples, based on recognition of rights, respect, cooperation and partnership, the CRA developed, in collaboration with First Nations, Métis, and Inuit people, an Indigenous Portfolio Action Plan 2021–2022 to 2023–2024 – Focus on Reconciliation. This Action Plan will serve to address barriers that influence Indigenous peoples to participate in the tax and benefit system through a suite of targeted products, materials, and services.

Through early detection and correction, the CRA seeks to identify and address unintentional non-compliance to help its clients meet their tax obligations and receive benefits for which they are eligible. The CRA will maintain an empathetic, client-centric approach, and continue to adapt its interventions to the circumstances. It will use education and outreach, and sound risk management to guide its reviews, audits, criminal investigations, and debt collection. When doing so, the CRA will remain professional, transparent, fair, and honest while treating the client with respect.

### Our commitments to Canadians in 2023–24:

- Improve understanding of the needs and circumstances of the various segments of the Indigenous client population through research and systematic engagement
- Increase outreach to remote Indigenous communities
- Continue to disseminate simple and practical tax and financial literacy information to Canadian youth and newcomers to help ensure they understand taxes, file their taxes, and access benefits
- Launch service visits to claimants of the scientific research and experimental development tax credit to provide them with the information, tools, and support required to submit their claims
- Increase the number of individuals helped through the Community Volunteer Income Tax Program
- Develop and implement consistent results-based performance measures for targeted outreach to hard-to-reach populations

- Establish a seamless client service experience to address the needs of those requiring a high level of support to access benefits
- Conduct educational audits and reviews, with a focus on an educational approach, to assist employers in self-correcting and to promote compliance with their filing and reporting obligations
- Publish the first plan on how the CRA will identify, remove and prevent accessibility barriers in its internal and external programs and services
- Improve processing timelines of disputes and related requests by launching the first phase of modernizing the appeals systems to automate workload distribution functionalities for redress programs
- Engage key stakeholders to identify collaborative opportunities, through the Liaison Officer service, to offer free tax help and educate newcomers to Canada that are self-employed or operating a small business on their tax obligations
- Launch an advertising campaign targeting hard-to-reach audiences (youth, newcomers to Canada, seniors, Indigenous and people with disabilities)

## Delivering new benefits for Canadians

The CRA is working closely with Health Canada in the delivery of the Canada Dental Benefit which provides up to \$1300 over two periods per eligible child to enable access to dental care for approximately 500,000 children under the age of 12 from low-income families. The Canada Dental Benefit launched on December 1, 2022, and will be open until June 30, 2024. In addition, the CRA has partnered with the Canada Mortgage and Housing Corporation in the delivery of the one-time top-up to the Canada Housing Benefit, which will offer a one-time, \$500 payment to an approximate 1.8 million low-income renters. The top-up launched on December 12, 2022.

As the administrator of the Canada Dental Benefit and the one-time top-up to the Canada Housing Benefit, the CRA is responsible for developing the IT system, launching the service to apply online through My Account, accepting applications and enquiries through its contact centres, undertaking verifications to ensure eligibility of applicants, recovering monies issued to those determined to be not eligible, and performing extensive public communications.

The 2022 Fall Economic Statement proposed to provide \$4 billion over six years, starting in 2022–23, to automatically issue advance payments of the Canada workers benefit to about 3 million individuals who qualified for the benefit in the previous year, starting in July 2023 for the 2023 tax year. Workers will receive a minimum entitlement for the year through advance payments based on income reported in the prior-year's tax return, and any additional entitlement for the year will be provided when filing their return for the year.

The Canada workers benefit will provide up to \$1,428 for single workers or up to \$2,461 for a family in the spring of 2023 through the income tax and benefit return system, and then

new advance payments for 2023 across three quarters starting in July, putting more money in workers' pockets to help cope with the rising cost of living.

Also, as part of the Government of Canada's new financial support measures, the CRA began administering a one-time goods and services tax credit payment in November 2022. This additional one-time payment doubled the GST credit for six months for those who receive it, to help make life more affordable. The credit is estimated to deliver \$2.5-billion in additional targeted support to approximately 10 million current GST credit recipients.

## More ways to interact digitally

The CRA continues to accelerate its use of digital tools and processes to improve service, offering clients convenient ways to self-serve to access information about their situation, apply for benefits, and meet their tax obligations. The CRA's investments in information technology are fully aligned with the Government of Canada's strategic direction for the integrated management of service, information, data, information technology, and cyber security, as described in its [Digital Ambition<sup>xi</sup>](#). The CRA continues to build on its success in being a leader in innovation and digital transformation, bringing together its technical and program expertise to improve service to Canadians. While traditional service methods will continue to be available, the CRA will maintain its pursuit of more ways to apply technology to the full range of its services to enable its clients to self-serve, where appropriate, thereby making compliance even easier and more convenient.

To better enable service to clients, the CRA is leading the [ePayroll Project<sup>xii</sup>](#), which will propose a solution to modernize and streamline the way Canadian employers provide payroll, employment, and demographic information to the Government of Canada. The goal of the ePayroll project is to reduce the administrative burden on businesses of providing the same information to multiple departments and agencies. The CRA is working in partnership with Employment and Social Development Canada and the Treasury Board of Canada Secretariat's Office of the Chief Information Officer, to develop a recommendation for the implementation of an ePayroll solution for the Government of Canada.

## Our commitments to Canadians in 2023–24:

- Enable individual and business clients to easily find and understand answers to their questions about taxes, benefits and credits on the CRA's web presence by delivering six additional content optimization projects
- Enable individual and business clients and their representatives to track the progress and expected completion date of the processing of a filed GST/HST return and of a request submitted to the CRA for its action, and to receive electronic notifications about when their file's status has changed
- Enable taxpayers to electronically file their GST/HST returns and rebate applications at the same time through the CRA's secure online portal
- Enable taxpayers to electronically submit more kinds of ruling requests



- Complete a business case for the implementation of an ePayroll solution for the Government of Canada

## Perspectives beyond 2023–24:

The CRA is undergoing a digital transformation that will continue beyond 2023–24. As the CRA looks ahead, additional ways it will support digital interactions will include:

- delivering a business-to-CRA/CRA-to-business channel for ongoing exchanges of correspondence and data
- launching a client portal for claimants of the scientific research and experimental development tax credit to access information, start to build their claims, and track their claims
- continuing to advance the Digital Learning Program to help employees acquire the necessary skills, knowledge, and behaviours related to digital ways of working, including through partnering with the Canada School of Public Service to offer digital training courses

## B. Combat aggressive tax planning and tax evasion

Aggressive tax planning arrangements circumvent the object and spirit of Canada's tax laws. It is a global problem threatening to undermine the ability of nations to generate tax revenues they need to advance and prosper. While undertaken by a taxpayer, aggressive tax avoidance is often facilitated by tax practitioners, promoters, and advisors. The strategies the CRA uses to identify and address these unacceptable arrangements are multi-faceted. These include increased numbers of audits, proposals for legislative change, education, awareness campaigns, and work with international stakeholders and partners. Supported by greater international cooperation, the CRA will enhance its ability to access accurate and timely tax and financial information from offshore tax jurisdictions.

The CRA is continuing to expand its business intelligence and data analysis tools and capacity to target those who attempt to conceal their assets to avoid paying their share of tax. This is especially needed in commercial sectors where the CRA is seeking to better understand emerging compliance risks, such as the crypto-asset market, cybercrime, and the platform, gig and sharing economies. The CRA will also make greater use of analytics to identify non-compliance risk levels in real estate transactions, and use appropriate measures (including education, outreach, and audit) to address different levels of non-compliance risks.



The CRA will also work with provinces and territories to strengthen methods to improve compliance. Using engagement and information exchange, the CRA will ensure taxpayers are assessed properly for their federal and provincial/territorial tax obligations.

Alongside business intelligence, the CRA has been utilizing its social media presence on platforms such as Instagram to reach younger populations or industries with a high youth participation as a way to disseminate tax information in the digital space, such as crypto-asset taxation or the platform economy, and ensure that users are aware of their tax obligations.

To identify and address intentional non-compliance as early as possible, the CRA is further refining its risk assessment models and processes to more effectively target the highest-risk taxpayers. This approach will help to minimize objections and collections impacts, provide more certainty to those considering similar actions, and ensure that all pay their share of taxes. Taken together, these advances may result in increased application of third-party civil penalties on those who facilitate aggressive tax planning arrangements and may have a deterrent effect on the promoters and, by extension, their clients.

## Key risks

The CRA faces risks as a result of tax practitioners, promoters, and advisors aiding aggressive tax planning schemes, the taxation of crypto-asset transactions, and high net-worth individuals avoiding or evading taxes using aggressive tax planning schemes.

To continue to make sure Canadians trust the CRA to ensure that everyone pays their fair share of taxes, the CRA is taking steps to mitigate these risks. The CRA is engaging with internal and external stakeholders within the tax community to help taxpayers understand how different crypto-asset events affect their tax obligations. As well, the CRA is exploring how to work with third parties to identify crypto-asset holders. The CRA is also performing more audits to better understand the platform economy and ensure that taxpayers are complying with their obligations.

### Our commitments to Canadians in 2023–24:

- Increase the CRA's audit resources to focus on more quickly and efficiently addressing emerging aggressive tax planning in the high-net-worth population
- Continue to work towards reforming the international tax system as it applies to large multinational enterprises by engaging with the CRA's international and domestic partners (including Government of Canada stakeholders, and Organisation for Economic Co-operation and Development members)
- Further improve the CRA's business intelligence to identify those in the high-net-worth population at highest risk of aggressive tax planning and other non-compliant behaviour
- Increase audits of tax promoters and advisors to deter tax practitioners, promoters, advisors, and their clients from becoming involved in aggressive tax planning arrangements
- Implement the new mandatory disclosure rules, after receiving Royal Assent, to combat tax avoidance
- Consult with key business-community stakeholders, to identify challenges and information gaps on reporting fees for services to ensure the CRA tailors future education and administration activities accordingly
- Identify at least \$916 million in incremental revenue as a result of investments by the Government of Canada in the 2020 Fall Economic Statement, Budget 2021 and Budget 2022
- Recover \$250 million in unwarranted GST/HST refund and rebate claims as a result of Budget 2021 investments in A Tax System that Promotes Fairness
- Resolve an additional \$1.20 billion in tax debt as a result of Budget 2021 investments

## Perspectives beyond 2023–24:

Ensuring the fairness of Canada’s tax and benefit system is an ongoing effort. The CRA recognizes that combatting aggressive tax planning and tax evasion will require new efforts beyond 2023–24, including:

- increasing the CRA’s investigative capacity to tackle the most sophisticated and complex cases of tax evasion and tax fraud

### Emergency and recovery benefits compliance

Through its comprehensive risk identification and post-payment audit regime, the CRA found that a small minority of benefit claimants made honest mistakes in filing their claims. The CRA has and continues to address these cases through engagement with claimants and audit activities. The CRA has been actively pursuing high-risk and ineligible claimants to ensure fairness in the tax system. Through business intelligence, referrals, leads and enhanced risk-assessment algorithms, the CRA will continue to identify and address cases demonstrating the highest level of risk for non-compliance through post-payment compliance activities.

### Our commitments to Canadians in 2023–24:

- Continue to conduct post-payment audits on the various subsidy programs to address the highest risk cases of non-compliance
- Continue to identify and pursue claimants that have attempted to commit fraud and/or aggressive non-compliance, including preparers of ineligible claims

## C. Strengthen security and safeguard privacy

The protection of client information is of the utmost importance to the CRA. When clients trust that the CRA is fair when dealing with them and protects their personal information, they are more likely to comply with their tax obligations and feel confident when applying for benefits. This is why the CRA has stringent and ongoing measures in place to analyze, identify, and lessen potential threats; neutralize threats when they occur; prevent unauthorized changes to clients' accounts; and protect sensitive data.

The CRA has long been committed to taking all necessary measures to protect clients' personal information, enable the effective management of that information, and drive employees' responsibility for clients' privacy. The CRA is incorporating privacy considerations by design when it develops, operates, and manages any programs, services, processes, solutions, and technologies that work with personal information. The CRA will also continue to work with provinces and territories to safeguard taxpayer privacy and improve security in its service to Canadians. There is ongoing engagement to identify and mitigate risk related to the information the CRA exchanges with provinces and territories.

### Enhanced security and privacy

The CRA will strengthen its security posture and safeguard the privacy of taxpayer information by identifying threats. It will further develop expertise and capacity to manage fraud risks on a proactive basis, by building dedicated teams with diverse, specialized skill sets who can perform sophisticated risk detection techniques. This will allow the CRA to proactively identify and manage external fraud risks and provide actionable intelligence and advice on relevant security issues to CRA business lines to enable business decisions.

The CRA will continue to invest in tools and enhance processes that prevent fraud and that strengthen cybersecurity and privacy, while taking into consideration the overall client experience. The introduction of the CRA's new caller confidentiality tool is another important example of how it is embedding privacy and security when it designs programs, services, and processes.

The new caller-confidentiality tool is an automated guide for contact centre employees to simplify their determination of identity fraud risks and to standardize the application of identity authentication procedures when taxpayers call the CRA. The tool automatically gathers data from the caller's tax accounts to provide random client-specific information that the employee can use to authenticate a caller's identity and to determine their approved level of information sharing. This tool adds more rigour to the authentication process and it reduces the risks of human error.

## Key risks

The CRA and its clients are at risk of having their information exposed to cyber threats. Trust that the CRA is safeguarding private information is vital to Canadians' participation in the tax and benefits system. With more and more information being communicated online, the importance of safeguarding the information, assets, and systems it holds remains a priority.

The CRA closely monitors all risks related to cybersecurity, privacy, and fraud, and takes steps to mitigate these risks. For example, the CRA significantly enhanced its strategic planning to integrate new technologies and solutions and design security into new systems from the start. The CRA is fortifying its capacity to monitor, detect, and analyze emerging suspicious account activity and external fraud risks. As well, the CRA is providing employees with the necessary fraud risk management tools and training.

### Our commitments to Canadians in 2023–24:

- Implement a privileged access management solution to enhance the CRA's security posture
- Further strengthen the protection of taxpayer information from insider activity risks
- Continue to communicate awareness, products, and guidance related to employees' security responsibilities while working in new and changing work environments
- Launch an automated confidentiality tool to eliminate the risk of human error in correctly identifying callers to CRA contact centres
- Enable clients to immediately report their suspicions of identity theft to the CRA on a 24/7 basis via online form or interactive voice response system

### Perspectives beyond 2023–24:

Ensuring security and safeguarding privacy requires the CRA to continue to adapt to the evolving threat and risk landscape and to take timely and effective action to address impacts and restore services when disruptions occur. Beyond 2023–24, the CRA will:

- continue to invest in new technologies, tools, and specialized resources to proactively monitor and address potential threats and vulnerabilities, both internal and external

### Timely responses to access to information and privacy (ATIP) requests

The CRA is committed to responding in a more timely way to requests under the Access to Information Act and the Privacy Act.

The Access to Information Act gives Canadians, permanent residents, and corporations or individuals present in Canada the right to ask for access to records under the Government of Canada's control. The Privacy Act protects the privacy of individuals regarding the

personal information a government institution has about them, and gives them the right to ask for corrections to their information.

The CRA must respond to a formal request made under the Access to Information Act or the Privacy Act within thirty calendar days from the date it receives the request, or give notice that an extension of the deadline is required in accordance with the legislation.

### **Our commitments to Canadians in 2023–24:**

- Close all backlogged Access to Information Act and Privacy Act requests received before March 31, 2020
- Respond digitally to 90% of Access to Information Act and Privacy Act requests

## **D. Nurture a high-performing, diverse, and inclusive workforce in a modern, flexible, and accessible workplace**

The CRA is committed to fostering a respectful, inclusive workplace that is free from discrimination and harassment, with a workforce that is representative of Canada's diverse population. Over the planning period, the CRA will continue to support employee accessibility, compliance with its official languages obligations, and organizational resilience and productivity. The CRA will further elevate and embed character into its decision-making by selecting and developing leaders that demonstrate the values, virtues, and traits that lead to excellence.

### **Key risks**

The CRA faces the risk of employees becoming less engaged and productive if it does not make sure it is addressing employee health, well-being, and safety. Maintaining positive qualities in a hybrid work model is also important to ensure the CRA remains a top employer. In particular, technical skill sets are in high demand as the world becomes increasingly digitized, and the CRA must be able to continue to recruit from this candidate pool.

The CRA is working to ensure that its current employees receive the opportunities needed to maintain and upgrade their skills. In addition, the CRA remains committed to providing 24/7 mental health services to its employees and their families. Overall, the CRA continues to work hard to ensure its workforce feels supported by providing guidance to employees and managers about our journey to hybrid plan.

### **Advance diversity and inclusion**

The CRA will continue to advance the various initiatives under its 2021–22 to 2024–25 Employment Equity, Diversity and Inclusion Action Plan. This plan includes specific, measurable activities to move managers and employees into taking bolder and more concrete actions and to establish meaningful results and progress towards employment equity, diversity, inclusion and anti-racism. The CRA will continue to review its strategies to ensure they adapt with the evolution of the Canadian population and labour market availability.

The CRA has several employee groups to inform its diversity and inclusion work. The Indigenous Employee Network, Visible Minority Network, Women's Collaborative Network, Persons with Disabilities Network, and the 2SLGBTQI+ Network contribute significantly to the support and development of equity, diversity, and inclusion initiatives at the CRA. Across the country, they exchange information, host learning and training programs, and organize employee events to build awareness and understanding of employment equity and diversity and to nurture a culture of inclusion in the workplace.



The CRA has two distinct recruitment strategies which outline ways external recruitment will provide support to address existing and emerging skill gaps, as well as help ensure that the CRA has a workforce that is representative of the Canadian population. As part of the recruitment activities outlined in these strategies, the CRA is committed to removing systemic barriers from its staffing process, and fostering a workplace culture of inclusion, accessibility, and anti-racism.

The CRA aims to become a workplace where everyone can contribute and succeed to their full potential. The CRA has resources and tools for newly hired employees, which includes ensuring that necessary accommodations are in place where applicable, which is an integral part of enabling employees to be successful. As well, initiatives support current employees so that they have opportunities to develop and advance in order to achieve their long-term career goals within the CRA.

### **Our commitments to Canadians in 2023–24:**

- Develop comprehensive actions to address identified systemic and attitudinal barriers to employment opportunities for designated employment equity group members
- Establish a comprehensive approach to identify risks in the workplace associated with psychological health and safety in order to reduce them
- Increase the representation of Indigenous peoples in the executive group to close the current gap
- Increase the representation of visible minorities in the executive group to close the current gap
- Implement the 2023–2024 activities identified in the CRA Official Languages Action Plan in keeping with the modernization of the Official Languages Act
- Continue implementing the 2022–2025 CRA Recruitment Strategy to enable the recruitment of top external talent

### **Perspectives beyond 2023–24:**

The CRA is committed to advancing diversity and inclusion as quickly as possible. It recognizes that this is an ongoing effort. Beyond 2023–24, the CRA will:

- publish a pay equity plan in line with the Pay Equity Act to ensure that any systemic gender-based discrimination within compensation practices is addressed so that employees receive equal pay for work of equal value

- continue to implement initiatives in the Strategy for the Recruitment, Onboarding and Retention of Persons with Disabilities:
  - Institute a review of existing staffing tools from an accessibility perspective, including: staffing board member training, tools, job aids and check lists
  - Ensure all staffing processes targeting persons with disabilities have staffing boards that are representative and include at least one member of the persons with disabilities equity-deserving group
  - Hire at least 750 net new persons with disabilities

## Support a productive workforce in a modernized work environment

The CRA will continue to be agile as it explores, experiments, and innovates on its journey to a hybrid model of work, while fostering the achievement of its operational goals and considering the needs of its employees. The goal is for all CRA offices to feature flexible, digital, and accessible workplaces that are efficient, green, collaborative, inclusive, and continue to prioritize the health and safety of employees. The CRA will ensure that its workplaces meet accessible standards and will evaluate how built environments can positively impact the workplace of the future.

The CRA has been at the forefront of embracing the values, virtues and traits that lead to excellence of character as part of developing our leaders. The Character Leadership model aims to help ensure CRA leaders understand who they are and elevates character alongside the technical skills required to lead. The CRA's focus on continuous learning through mechanisms such as coaching and mentorship programs, as well as implementing Character Leadership in the CRA's day-to-day practice helps to create an environment that supports productivity across the organization.

### Our commitments to Canadians in 2023–24:

- Continue the transition towards the future state of the CRA's hybrid model of work
- Further modernize human resources programs and processes to support the hybrid model of work
- Implement a long-term measurement and reporting framework to evaluate the impact of character as part of the CRA's hiring and development of leaders

### Perspectives beyond 2023–24:

Supporting a productive workforce in a modernized work environment requires developing the right leaders, with the right character. Beyond 2023–24, the CRA will:

- further enhance leadership development programs to support a high performing workforce

# Gender-based Analysis Plus

Gender-based Analysis Plus (GBA Plus) is an analytical process to assess systemic inequalities, and how diverse groups of women, men, and gender diverse people may experience policies, programs and initiatives. The “Plus” in GBA Plus acknowledges that GBA Plus is not just about differences between biology (sexes) and society-culture (genders). Gender-based Analysis (GBA) Plus is one lens the Government of Canada (GC) uses to examine the impacts of policies, programs, and initiatives on diverse groups of individuals.



GBA Plus helps to identify unintended advantages, disadvantages, biases, and assumptions, and it ensures that decision-making supports and promotes inclusiveness for various segments of the population, including Indigenous peoples, people with disabilities, and visible minorities.

The CRA is committed to improving the integration of GBA Plus assessments across its programs and policies. Achieving this will include increasing awareness and promoting tools and training available to help apply the GBA Plus lens. The CRA will continue to promote the annual GBA Plus Awareness Week, organized by Women and Gender Equality, and work to increase and promote GBA Plus training across the CRA.

The CRA will also work on identifying and applying data and research sources that support strong, evidence-based GBA Plus for inclusive programs and policies. This will enable the CRA to strengthen its GBA Plus assessments, including those required for budget requests, Treasury Board submissions, and Memoranda to Cabinet.

Further, the CRA will seek opportunities to work with partners to leverage best practices, and to collaborate on learning opportunities, events, and communications. For example, it will examine its Sex and Gender Information Policy Direction to adopt best practices for sex and gender inclusivity in correspondence and written material.

# United Nations' (UN) 2030 Agenda for Sustainable Development and the UN Sustainable Development Goals (SDGs)

The CRA supports the UN 2030 Agenda and the following UN SDGs:

- end poverty in all its forms everywhere (Goal 1)
- promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels (Goal 16)

The CRA administers critical benefits and credits, such as the Canada child benefit and the disability tax credit, that contribute to the economic and social well-being of Canadians. Furthermore, the following efforts advance inclusivity, transparency, and accountability within the CRA: the CRA's access to information and privacy initiatives, the CRA's ongoing efforts to consult with Canadians, and the CRA Integrated Service Strategy. This strategy is particularly important as it includes the following elements:

- an accessibility plan, which articulates how the CRA identifies, removes, and prevents barriers to accessibility in its policies, internal and external programs, practices, and services
- the collection and reporting of service feedback, which informs the CRA on service improvements and allows for senior management decision-making
- events and engagements that promote being people first, which build and reinforce national awareness of empathetic concepts, tools, and messaging that can be applied in the CRA's services to Canadians
- the investment in change management capacity, which supports successful implementation of projects and initiatives, and ensures employees are engaged throughout the transformation
- tools, training, and other resources, which support CRA employees when developing client-centric solutions with clients to improve CRA programs, services, and processes

Additional commitments supporting diversity and inclusion are outlined under the priority Nuture a high-performing, diverse, and inclusive workforce in a modern, flexible, and accessible workplace.

# Sustainable development at the CRA

The CRA is committed to taking action on climate change. Its Departmental Sustainable Development Strategy (DSDS) for 2020 to 2023 details efforts to move to low-carbon, climate-resilient, and green operations. The CRA is taking important steps to adapt to climate change, reduce its greenhouse gas emissions, travel and commute sustainably, divert and reduce waste, procure environmentally friendly products and services, reduce paper consumption, and promote sustainable practices.



The CRA is focused on the Government of Canada commitment to pursue net-zero emissions by managing its operations and services in a way that is economically, environmentally and socially responsible. This includes administering the fuel charge for businesses in provinces and territories where a carbon-pricing mechanism is not in place or does not meet national criteria and administering the quarterly climate action incentive payment to help individuals and families offset the cost of the federal pollution pricing.

To meet its climate adaptation commitments, the CRA has conducted a climate risk vulnerability assessment to identify climate risk impacts to its critical services. The CRA will implement adaptation measures over the coming years to ensure continuity of its critical services to Canadians.

To support the 2022–2026 Federal Sustainable Development Strategy (FSDS), which came into effect in November 2022, the CRA is in the process of developing its 2023–2027 DSDS. The FSDS provides a whole-of-government view to bring together federal priorities and convey federal ambition to advance sustainable development. It is organized around the 17 UN SDGs in the UN 2030 Agenda, including those with a social or economic focus, while emphasizing their environmental aspects. It outlines the Government of Canada’s sustainable development priorities, establishes goals and targets, and lists actions. The CRA’s DSDS will outline the actions the CRA will pursue to support the FSDS.

## Innovation

The CRA continues to foster a culture of innovation to improve its programs and services by encouraging experimentation and iterative approaches in process, design and implementation activities. One example is the Innovation Accelerator, a three-year, \$10 million incubation and acceleration program, that supports innovative ideas generated by employees across the CRA. To ensure even higher impact innovation opportunities, focused on outcomes for Canadian’s, this program was expanded in 2021–22 to include an Impact Stream. This stream takes an evidence-based and data-driven approach from the outset, through problem definition and proposed solution generation, while maintaining capacity for crowd sourcing among teams agency-wide.

Two pilot studies and various research projects aimed at better serving hard-to-reach populations are planned for 2023–24. The CRA is pursuing a rigorous approach to this work to ensure decisions are evidence-based at every step. By using small-scale

prototypes and pilot studies (involving both qualitative and quantitative assessments), the CRA will be able to iterate approaches quickly. Through this work, improvements to service design are anticipated and small-scale piloting processes will minimize risk as they provide evidence of efficiencies and effectiveness in advance of deciding to scale up possible solutions. The Impact Stream of the Innovation Program will be supported through regular reporting to governance and oversight at key steps of the innovation process.

## Planning for contracts awarded to Indigenous businesses

In line with the Government of Canada's priorities, the CRA is committed to strengthening its economic relationship with Indigenous businesses and communities by providing more opportunities to First Nations, Inuit and Métis businesses through its procurement activities. This supports reconciliation efforts and ensures fair, open and transparent procurement practices that result in a supplier base that is more diverse, inclusive and representative of the Canadian population. To increase opportunities for Indigenous businesses, the CRA uses a proactive approach:

- **Internal alignment of policy direction and processes:** In 2023–24, the CRA will continue to review and expand its policy direction and strengthen accountability to better fulfill its obligations under the Procurement Strategy for Indigenous Business (PSIB). The CRA revised its PSIB procedures on November 22, 2021, to align with the modernization of the PSIB. This alignment increased opportunities for Indigenous businesses and enabled the introduction of new contractual provisions which then increased opportunities to redirect solicitations to Indigenous businesses earlier in procurement process.
- **Modified procurement strategy:** The CRA has adapted its overall procurement strategy to increase opportunities for Indigenous businesses in the short, medium, and long term as follows:
  - directing specific commodities such as information technology end-user devices to Indigenous technology resellers
  - reviewing incoming procurement requirements to determine strategies for increasing opportunities for Indigenous businesses, as applicable (such as those who may not be able to offer national coverage)
  - including a conditional Indigenous clause in competitive solicitations that indicates that if two or more bids are received from Indigenous businesses, only they will be considered
- **Outreach and activities:** The CRA will build upon the success of the previous client outreach activities, including Contracting Awareness Month which was first promoted in 2022. The CRA will deliver annual sessions, including sessions dedicated to the CRA's Corporate Social Procurement Responsibilities aimed at creating awareness in support of meeting its commitments under the PSIB.

## Contracts awarded to Indigenous businesses (in dollars)

Planning summary for minimum mandatory 5% target	2021–22 actual result	2022–23 forecasted result	2023–24 planned result
<b>Total value of contracts awarded</b>	\$270,137,275	\$200,000,000	\$200,000,000
<b>Total value of contracts awarded to Indigenous businesses</b>	\$26,561,230	\$15,000,000	\$16,000,000
<b>Deputy Head approved exceptions</b>	\$0.00	\$0.00	\$0.00
<b>Total percentage of contracts with Indigenous businesses</b>	9.8%	7.5%	8.0%

### \*Notes:

1. The above figures do not include acquisition card transactions valued at \$10,000 or less.
2. The 2021–22 fiscal year was an exceptional year with a higher-than-normal need for certain goods procured from Indigenous businesses, combined with a higher total value of contracts awarded than normal, due to the CRA's overall COVID-19 response. The total value of contracts forecasted for 2022–23 and 2023–24 is based on previous years' averages.



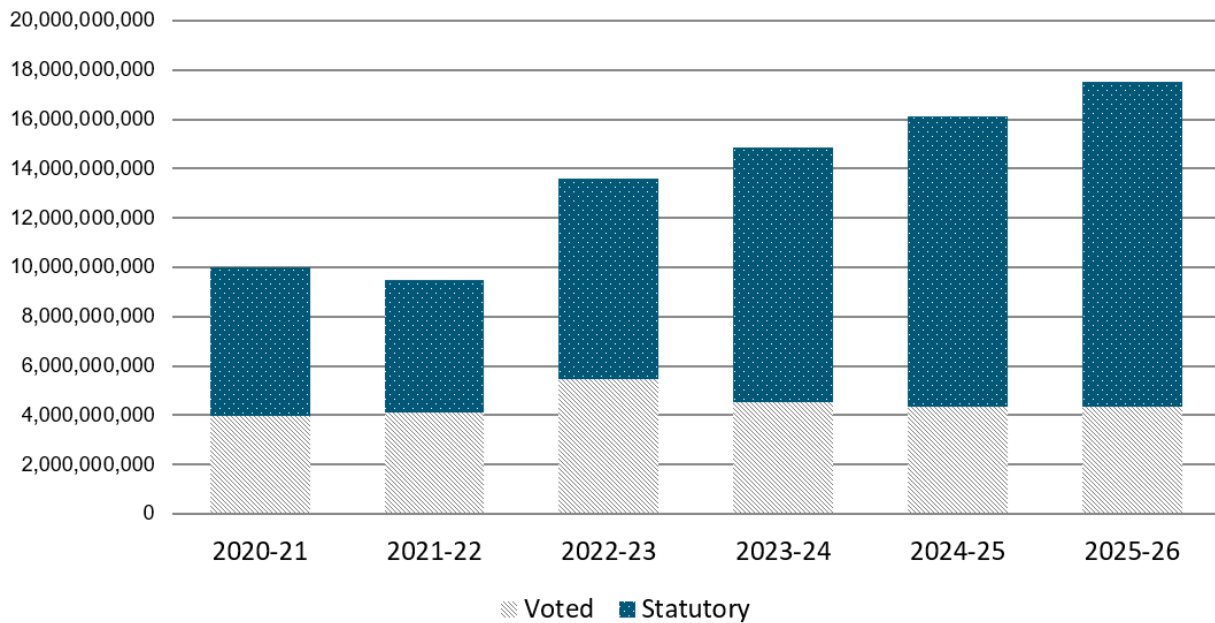
# Planned spending and human resources

## Planned spending

### CRA spending 2020–21 to 2025–26

The following graph presents planned spending (voted and statutory expenditures) over time.<sup>8</sup>

#### CRA spending trend (dollars)



<sup>8</sup> The spending trend graph shows all parliamentary appropriations (Main Estimates and Supplementary Estimates) and revenue sources provided to the CRA for: policy and operational initiatives arising from various federal budgets and economic statements, transfers from Public Services and Procurement Canada for accommodations and real property services, Children’s Special Allowance payments, the distribution of fuel charge proceeds to the province or territory of origin (primarily through the Climate Action Incentive payment), as well as the implementation of initiatives to improve efficiency. It does not reflect amounts recovered by the CRA for the provision of services to Employment and Social Development Canada for the administration of the Canada Pension Plan and the Employment Insurance Act.



## CRA spending trend (dollars)

	Actual Spending 2020–21	Actual Spending 2021–22	Forecast Spending 2022–23	Planned Spending 2023–24	Planned Spending 2024–25	Planned Spending 2025–26
<b>Statutory</b>	6,002,927,402	5,381,048,139	8,164,563,278	10,359,586,488	11,761,880,405	13,187,974,353
<b>Voted</b>	3,981,070,537	4,108,246,475	5,453,291,702	4,514,943,144	4,358,810,083	4,327,370,304
<b>Total</b>	9,983,997,939	9,489,294,614	13,617,854,980	14,874,529,632	16,120,690,488	17,515,344,657

## Budgetary planning summary for core responsibilities and internal services (dollars)

Core responsibilities and internal services	2020–21 actual expenditures	2021–22 actual expenditures	2022–23 forecast spending	2023–24 budgetary spending (as indicated in Main Estimates)	2023–24 planned spending	2024–25 planned spending	2025–26 planned spending
<b>Tax</b>	3,888,255,191	3,950,635,501	4,751,247,173	4,136,547,016	4,136,547,016	3,997,025,632	3,941,778,513
<b>Benefits<sup>9</sup></b>	5,147,281,794	4,403,123,715	7,293,017,988	9,683,526,641	9,683,526,641	11,150,834,566	12,616,887,655
<b>Taxpayer’s Ombudsperson<sup>10</sup></b>	4,614,641	4,049,529	4,463,229	4,403,913	4,403,913	4,129,457	4,127,305
<b>Subtotal</b>	9,040,151,626	8,357,808,745	12,048,728,390	13,824,477,570	13,824,477,570	15,151,989,655	16,562,793,473
<b>Internal services</b>	943,846,313	1,131,485,869	1,569,126,590	1,050,052,062	1,050,052,062	968,700,833	952,551,184
<b>Total</b>	9,983,997,939	9,489,294,614	13,617,854,980	14,874,529,632	14,874,529,632	16,120,690,488	17,515,344,657

A significant portion of the increase in the CRA’s overall budget is attributable to its statutory appropriations, in particular to spending associated with the Climate Action Incentive (CAI) payment. The CRA is responsible for the administration of the fuel charge in jurisdictions that do not meet the federal carbon pricing benchmark. This includes the

<sup>9</sup> Includes the following statutory payments: Climate Action Incentive payment (actual spending: \$4.5 billion in 2020-21 and \$3.8 billion in 2021-22), (forecast and planned spending: \$6.6 billion in 2022-23, \$9.0 billion in 2023-24, \$10.5 billion in 2024-25, and \$11.9 billion in 2025-26); Children’s Special Allowance payments (actual spending: \$381.8 million in 2020-21 and \$372.4 million in 2021-22), (forecast and planned spending: \$365.0 million in 2022-23, \$368.0 million in 2023-24, \$375.0 million in 2024-25, and \$383.0 million in 2025-26); Distribution of Fuel and Excess Emission Charges (actual spending: \$18.5 million in 2020-21 and \$52.4 million in 2021-22), (forecast and planned spending: \$41.0 million in 2022-23, \$49.0 million in 2023-24, \$60.0 million in 2024-25, and \$69.0 million in 2025-26).

<sup>10</sup> Since the Taxpayers’ Ombudsperson operates at arm’s-length from the CRA, this plan does not reflect the activities of that office.

delivery of the CAI payment which returns the majority of the direct proceeds from the fuel charge to individuals and families of the province in which the proceeds are raised.

Actual and forecast spending under the CRA's voted appropriations for fiscal years 2020-21 to 2022-23 also includes technical adjustments such as the carry-forward from the previous year and funding for severance payments, parental benefits, and vacation credits. In addition to these items, forecast spending in 2022-23 has increased as a result of the administration of measures announced in the 2021 and 2022 federal budgets and economic statements as well as funding to address the post pandemic sustainability of CRA contact centres. It also reflects amounts anticipated to be recovered in-year for the administration of the one-time top-up to the Canada Housing Benefit and the interim Canada Dental Benefit. Over the planning period, the reduction in the CRA's voted appropriations, from \$4.515 billion in 2023-24 to \$4.327 billion in 2025-26 is primarily as a result of a decrease or sunset of funding to implement and administer various measures announced in the federal budgets and economic statements as well as those associated with the COVID-19 pandemic.

The following table reconciles gross planned spending with net planned spending for 2023–24.

### 2023–24 Budgetary gross and net planned spending summary (dollars)

Core responsibilities and internal services	2023–24 gross planned spending	2023–24 planned revenues netted against spending	2023–24 planned net spending
<b>Tax</b>	4,488,941,904	352,394,888	4,136,547,016
<b>Benefits</b>	9,684,450,376	923,735	9,683,526,641
<b>Taxpayer's Ombudsperson<sup>11</sup></b>	4,403,913	-	4,403,913
<b>Subtotal</b>	14,177,796,193	353,318,623	13,824,477,570
<b>Internal services</b>	1,137,300,812	87,248,750	1,050,052,062
<b>Total</b>	15,315,097,005	440,567,373	14,874,529,632

Planned revenues netted against expenditures represent amounts to be recovered by the CRA for the provision of services to Employment and Social Development Canada for the administration of the Canada Pension Plan and the Employment Insurance Act.

<sup>11</sup> Since the Taxpayers' Ombudsperson operates at arm's-length from the CRA, this plan does not reflect the activities of that office.

# Planned human resources

The following table shows actual, forecast and planned full-time equivalents (FTEs) for each core responsibility in the CRA's Departmental Results Framework and to internal services for the years relevant to the current planning year.

## Human resources planning summary for core responsibilities and internal services

Core responsibilities and internal services	2020–21 actual full-time equivalents	2021–22 actual full-time equivalents	2022–23 forecast full-time equivalents	2023–24 planned full-time equivalents	2024–25 planned full-time equivalents	2025–26 planned full-time equivalents
<b>Tax</b>	35,418	40,132	42,151	39,907	38,244	37,761
<b>Benefits</b>	1,463	2,067	3,047	2,389	1,998	1,861
<b>Taxpayer's Ombudsperson<sup>12</sup></b>	33	34	39	37	35	35
<b>Subtotal</b>	36,914	42,233	45,237	42,333	40,277	39,657
<b>Internal services</b>	6,410	7,717	8,494	7,862	7,354	7,313
<b>Total</b>	43,324	49,950	53,731	50,195	47,631	46,970

The increase in forecast full-time equivalents (FTE) in 2022–23 is largely attributable to the administration of measures announced in the 2021 and 2022 federal budgets and economic statements as well as those associated with addressing the post-pandemic sustainability of CRA contact centres and the administration of the one-time top-up to the Canada Housing Benefit and the interim Canada Dental Benefit. Over the planning period, the reduction in FTEs from 50,195 in 2023–24 to 46,970 in 2025–26, is primarily as a result of a decrease or sunseting of funding to implement and administer various measures announced in the federal budgets and economic statements as well as those associated with the COVID-19 pandemic.

<sup>12</sup> Since the Taxpayers' Ombudsperson operates at arm's-length from the CRA, this plan does not reflect the activities of that office.

## Estimates by vote

Information on the CRA's organizational appropriations is available in the 2023–24 [Main Estimates<sup>xiii</sup>](#).

## Future-oriented condensed statement of operations

The condensed future-oriented statement of operations for CRA activities, which includes only those operational revenues and expenses that are managed by the CRA and utilized in running this organization, provides a general overview of the CRA's operations. The forecast of financial information on expenses and revenues is prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management. The forecast and planned spending amounts presented in other sections of this Plan are prepared on an expenditure basis; as a result, amounts may differ. A more detailed future-oriented statement of operations and associated notes, including a reconciliation of the net cost of operations to the requested authorities, are available on the [CRA's departmental web page<sup>xiv</sup>](#).

### Condensed future-oriented statement of operations for the year ending March 31 (dollars)

Financial information	2022–23 Estimated results	2023–24 planned results	Difference (planned results minus estimated results)
<b>Total expenses</b>	7,228,683,468	7,623,245,062	394,561,594
<b>Total non-tax revenues</b>	991,428,711	798,246,186	(193,182,525)
<b>Net cost of operations</b>	6,237,254,757	6,824,998,876	587,744,119



## Corporate information

### Organizational profile

**Minister:** The Honourable Diane LeBouthillier, P.C., M.P.

**Ministerial profile:** National Revenue

**Institutional head:** Bob Hamilton

**Enabling instrument:** [Canada Revenue Agency Act<sup>xv</sup>](#)

**Chair, Board of Management:** Suzanne Gouin

**Year of commencement:** 1999

### Raison d'être, mandate, and role: who we are and what we do

The Canada Revenue Agency Act sets out the mandate, structure and authorities of the CRA. It establishes a governance structure that is unique in Canada, comprising a Minister, Board of Management, Commissioner and Taxpayers' Ombudsperson. The Minister is responsible to Parliament for all CRA activities and exercises powers relating to regulation making and providing reports to Parliament or the Governor in Council (Cabinet). The Board is responsible for overseeing the organization and administration of the CRA and the management of its resources, services, property, personnel and contracts. It is also responsible for developing the Corporate Business Plan. The CRA is headed by a Commissioner who is accountable to the Minister and must assist and advise them with respect to legislated authorities, duties, functions and Cabinet responsibilities. As the CRA's chief executive officer, the Commissioner is responsible for the day to day management of the CRA. The mandate of the Ombudsperson is to enhance the accountability of the CRA in its services to taxpayers by offering a service complaint

mechanism that is independent of the CRA. The Ombudsperson is responsible for upholding the Taxpayer Bill of Rights.

The Minister of National Revenue is responsible for the CRA. The *raison d'être* of the CRA is to administer taxes, benefits, and related programs for governments across Canada. The CRA contributes to the economic and social well-being of Canadians by making sure that:

- clients receive the information and services they need to comply with their tax obligations
- clients receive the benefits for which they are eligible
- non-compliance is addressed
- clients have access to appropriate mechanisms for resolving disputes

The CRA's mandate is legislated through acts, including the Income Tax Act, the Excise Tax Act and the Excise Act, which the CRA administers. In fulfilling its core responsibilities, the CRA's role is to collect taxes on behalf of most provinces and territories, as well as many self-governing Indigenous governments, to collect certain non-tax debts for the federal government, and to administer legislation relating to charities, the Canada Pension Plan, other registered plans, and the employment insurance program.

## Operating context

Information on the CRA's operating context is available on the [About the Canada Revenue Agency<sup>xvi</sup>](#) web page.

## Supporting information on the program inventory

Supporting information on planned expenditures, human resources, and results related to Canada Revenue Agency's program inventory is available on [GC InfoBase<sup>xvii</sup>](#).

# CRA staffing principles

## Staffing principles related to a successful staffing program:

<b>Adaptability</b>	Staffing is flexible and responsive to the changing circumstances and to the unique or special needs of the organization.
<b>Efficiency</b>	Staffing is planned and carried out taking into consideration time and cost, and it is linked to business requirements.
<b>Fairness</b>	Staffing is equitable, just, and objective.
<b>Productiveness</b>	Staffing results in the required number of competent people being appointed to conduct the CRA's business.
<b>Transparency</b>	Communications about staffing are open, honest, respectful, timely, and easy to understand.

## Staffing principles related to an effective workforce:

<b>Competence</b>	The workforce possesses the attributes required for effective job performance.
<b>Non-partisanship</b>	The workforce and staffing decisions must be free from political and bureaucratic influence.
<b>Representativeness</b>	The composition of our workforce reflects the labour market availability of employment equity designated groups.

## Supplementary Information Tables

The following supplementary information tables are available on the [CRA's departmental web page<sup>xviii</sup>](#):

- The CRA's Departmental Sustainable Development Strategy
- Details on transfer payment programs
- Gender-based Analysis Plus
- United Nations 2030 Agenda and the Sustainable Development Goals
- Future-oriented statement of operations

## Federal tax expenditures

Tax expenditures are the responsibility of the Minister of Finance. The Department of Finance Canada publishes cost estimates and projections for government-wide tax expenditures each year in the [Report on Federal Tax Expenditures<sup>xix</sup>](#). This report provides detailed information on tax expenditures, including objectives, historical background and references to related federal spending programs, as well as evaluations, research papers and Gender-based Analysis Plus.

## Organizational contact information

### Mailing address:

Connaught building  
555 MacKenzie Avenue  
Ottawa ON K1A 0L5

**Telephone:** 613-957-3688

**Fax:** 613-952-1547

**Web page:** [Canada Revenue Agency<sup>xx</sup>](#)



# Appendix: definitions

## **appropriation (crédit)**

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

## **budgetary expenditures (dépenses budgétaires)**

Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

## **core responsibility (responsabilité essentielle)**

An enduring function or role performed by a department. The intentions of the department with respect to a core responsibility are reflected in one or more related departmental results that the department seeks to contribute to or influence.

## **Departmental Plan (plan ministériel)**

A document that sets out a department's priorities, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Plans are tabled in Parliament each spring.

## **departmental result (résultat ministériel)**

A change that a department seeks to influence. A departmental result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

## **departmental result indicator (indicateur de résultat ministériel)**

A factor or variable that provides a valid and reliable means to measure or describe progress on a departmental result.

## **departmental results framework (cadre ministériel des résultats)**

A framework that consists of the department's core responsibilities, departmental results and departmental result indicators.

## **Departmental Results Report (rapport sur les résultats ministériels)**

A report on a department's actual performance in a fiscal year against its plans, priorities and expected results set out in its Departmental Plan for that year. Departmental Results Reports are usually tabled in Parliament each fall.

## **full-time equivalent (équivalent temps plein)**

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

**gender-based analysis plus (GBA Plus) (analyse comparative entre les sexes plus [ACS Plus])**

An analytical tool used to support the development of responsive and inclusive policies, programs and other initiatives. GBA Plus is a process for understanding who is impacted by the issue or opportunity being addressed by the initiative; identifying how the initiative could be tailored to meet diverse needs of the people most impacted; and anticipating and mitigating any barriers to accessing or benefitting from the initiative. GBA Plus is an intersectional analysis that goes beyond biological (sex) and socio-cultural (gender) differences to consider other factors, such as age, disability, education, ethnicity, economic status, geography, language, race, religion, and sexual orientation.

**government-wide priorities (priorités pangouvernementales)**

For the purpose of the 2023–24 Departmental Plan, government-wide priorities are the high-level themes outlining the Government’s agenda in the 2021 Speech from the Throne: building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fighter harder for safer communities; standing up for diversity and inclusion; moving faster on the path to reconciliation and fighting for a secure, just, and equitable world.

**high impact innovation (innovation à impact élevé)**

High impact innovation varies per organizational context. In some cases, it could mean trying something significantly new or different from the status quo. In other cases, it might mean making incremental improvements that relate to a high-spending area or addressing problems faced by a significant number of Canadians or public servants.

**horizontal initiative (initiative horizontale)**

An initiative in which two or more federal organizations are given funding to pursue a shared outcome, often linked to a government priority.

**non-budgetary expenditures (dépenses non budgétaires)**

Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

**performance (rendement)**

What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

**plan (plan)**

The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally, a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

**planned spending (dépenses prévues)**

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

**program (programme)**

Individual or groups of services, activities or combinations thereof that are managed together within a department and that focus on a specific set of outputs, outcomes or service levels.

**program inventory (répertoire des programmes)**

An inventory of a department's programs that describes how resources are organized to carry out the department's core responsibilities and achieve its planned results.

**result (résultat)**

An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead, they are within the area of the organization's influence.

**statutory expenditures (dépenses législatives)**

Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

**target (cible)**

A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

**voted expenditures (dépenses votées)**

Expenditures that Parliament approves annually through an Appropriation Act. The vote wording becomes the governing conditions under which these expenditures may be made.

# Endnotes

- i Taxpayer Bill of Rights Guide: Understanding your rights as a taxpayer, <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc17/taxpayer-bill-rights-guide-understanding-your-rights-a-taxpayer.html>
- ii GC InfoBase, <https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#start>
- iii GC InfoBase, <https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#start>
- iv GC InfoBase, <https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#start>
- v GC InfoBase, <https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#start>
- vi GC InfoBase, <https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#start>
- vii GC InfoBase, <https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#start>
- viii GC InfoBase, <https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ix GC InfoBase, <https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#start>
- x Organisation for Economic Co-operation and Development's (OECD) Tax Administration 3.0, <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.htm>
- xi Digital Ambition, <https://www.canada.ca/en/government/system/digital-government/government-canada-digital-operations-strategic-plans/canada-digital-ambition.html>
- xii ePayroll Project, <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/epayroll-project.html>
- xiii Main Estimates, <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates.html>
- xiv CRA's departmental web page, <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/departmental-plan.html>
- xv Canada Revenue Agency Act, <https://laws-lois.justice.gc.ca/eng/acts/c-10.11/index.html>
- xvi About the Canada Revenue Agency, <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra.html>
- xvii GC InfoBase, <https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#start>
- xviii CRA's Departmental web page, <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/departmental-plan.html>
- xix Report on Federal Tax Expenditures, <https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html>
- xx Canada Revenue Agency, <https://www.canada.ca/en/revenue-agency.html>