Canada Revenue Agency

2017-2020 Departmental Sustainable Development Strategy

[October, 2017]
Executive summary

The Canada Revenue Agency (CRA) is committed to carrying out its mandate in a way that will protect the well-being of Canadians by working to reduce the environmental effects of CRA programs, services, and operations. This 2017-20 Departmental Sustainable Development Strategy (DSDS) outlines the CRA’s mandatory responsibilities under the Low-Carbon Government goal outlined in the 2016–19 Federal Sustainable Development Strategy (FSDS).

To continue reducing greenhouse gas (GHG) emissions from its operations, the CRA has committed to modernizing its vehicle fleet, procuring green products and services, and promoting sustainable travel practices and other sustainable development (SD) information to its employees. In addition, the CRA’s strategy goes beyond its FSDS requirements by identifying additional opportunities to integrate sustainable development into its programs, services, and operations.

Section 1: Context for the Departmental Sustainable Development Strategy

The 2016–19 FSDS presents the Government of Canada’s sustainable development goals, as required by the Federal Sustainable Development Act. In keeping with the objectives of the Act to integrate environmental, social and economic considerations into decision-making, and make such decisions more transparent and accountable to Parliament, the CRA supports reaching the goals laid out in the FSDS through the activities described in this DSDS.

Section 2: Sustainable Development in the Canada Revenue Agency

The CRA administers tax, benefits, and related programs in order to protect Canada’s revenue base and supports the economic and social well-being of Canadians. By delivering on these core responsibilities, the CRA contributes to a more inclusive and sustainable society. This DSDS illustrates the CRA’s commitment to FSDS Goal 2: Low Carbon Government. The CRA maintains a fleet of approximately 50 vehicles and occupies over 100 facilities across the country, resulting in a large environmental footprint and a significant amount of GHG emissions. Although the CRA has already exceeded the FSDS target of 40% reduction in fleet GHG emissions compared to 2005-2006, the CRA is committed to further reducing GHG emissions from its operations and integrating sustainable development practices through the initiatives listed in this DSDS. This includes greening procurement and promoting sustainable travel practices and other sustainable development information to its employees.
### Section 3: Commitments for the Canada Revenue Agency

**Low-Carbon Government:** The Government of Canada leads by example by making its operations low-carbon

**Responsible Minister:** All ministers

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<tr>
<th>Low-Carbon Government FSDS target(s)</th>
<th>FSDS Contributing Action(s)</th>
<th>Corresponding departmental action(s)</th>
<th>Contribution by each departmental action to the FSDS goal and target</th>
<th>Starting point(s) where available, and your choice of performance indicators for departmental actions</th>
<th>Program(s) in which the departmental actions will occur</th>
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| Reduce GHG emissions from federal government buildings and fleets by 40% below 2005 levels by 2030, with an aspiration to achieve this reduction by 2025 | Modernize our fleet | Measure and report on GHG emissions from the CRA fleet using the Federal Greenhouse Gas Tracking Protocol—A Common Standard for Federal Operations. | Monitoring results of fleet GHG emissions and applying industry standards to new purchases will contribute to low-carbon operations. | GHG emissions from fleet:  
- GHG emissions from fleet in fiscal year 2005–06 (base year): = 403 tonnes CO₂e  
- GHG emissions from fleet fiscal year 2016-17 = 237 tonnes CO₂e  
- Percentage (%) change in GHG emissions from facilities from fiscal year 2005-06 to fiscal year 2016–17 = 41.2% | Internal Services |
| Note: As a tenant organization, the CRA is only responsible for fleet GHG emissions reductions. | | | | | |
| Support the transition to a low-carbon economy through green procurement | Ensure all procurement and materiel management specialists are trained in green procurement (i.e. the Canada School of Public Service course on green procurement, or equivalent) within one year of being identified as a specialist. | Informed decisions and practices on green procurement will reduce associated environmental impacts. | | | Internal Services |
| | Ensure all managers and heads of procurement and materiel management include green procurement in their performance evaluations. | | | | Internal Services |

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<td>Promote sustainable travel practices</td>
<td>Engage the Governance and Sustainable Development Section (GSDS) on environmental considerations for all contractual arrangements valued over $500,000.</td>
<td>Starting point(s) where available, and your choice of performance indicators for departmental actions</td>
<td>Number and percentage of contracts valued over $500,000 that the GSDS reviewed for potential sustainable development considerations.</td>
<td>Internal Services</td>
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<td>Promote sustainable travel practices</td>
<td>Promote sustainable travel and the Sustainable Business Travel (SBT) course to CRA employees.</td>
<td>Integrating sustainable development best practices into employee training and awareness activities will contribute to less energy consumption.</td>
<td>Sustainable travel and the SBT are promoted to employees annually</td>
<td>Internal Services</td>
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<td>Promote sustainable travel practices</td>
<td>Measure and report on GHG emissions from business-related air travel.</td>
<td>Integrating sustainable development best practices into employee training and awareness activities will contribute to less energy consumption.</td>
<td>GHG emissions from CRA business-related air travel</td>
<td>Internal Services</td>
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<td>Understand climate change impacts and build resilience</td>
<td>Promote SD training and awareness opportunities, best practices, and guidance documents to employees (e.g., national SD events, online SD Awareness Product, and SD-related guides and best practices).</td>
<td>Integrating sustainable development best practices into employee training and awareness activities will contribute to less energy consumption.</td>
<td>SD information is promoted to CRA employees</td>
<td>Internal Services</td>
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**Additional departmental sustainable development activities and initiatives**

Reduce the amount of energy used by CRA office information technology equipment:

1. Achieve a 1:1:1 average ratio of computing devices (i.e., desktop and laptop computers) to employee (i.e., full-time equivalent).
2. Maintain up-to-date inventories of desktops, laptops, monitors, and printers.
3. Establish and implement a power management standard for multi-functional printers.

**Starting point(s) where available, and applicable performance indicators for each departmental action**

1. Average ratio of computing devices to employee is reduced to 1:1:1 or below
2. Inventories of desktops, laptops, monitors, and printers are kept up-to-date annually
3. Power management standard developed and applied to multi-functional printers

**Program(s) in which the departmental actions will occur**

Internal Services
### Additional departmental sustainable development activities and initiatives

Minimize environmental impacts of CRA's real property portfolio by effectively managing the floor space per employee and maintain a maximum general purpose office space utilization rate of 16.4 m²/FTE (GC target):

1. Determine the CRA’s general purpose office space utilization rate and how it compares to the GC’s target utilization rate of 16.4 m²/FTE.
2. Workplace 2.0 standards (including the GC’s target utilization rate of 16.4 m²/FTE) are applied to all new fit-ups and major refits, when feasible.

By 2020, the CRA will develop and enhance electronic service options:

1. Develop and enhance e-service options for My Account and related mobile applications.
2. Develop and enhance e-service options for My Business Account.
3. Develop and enhance e-service options for Represent a Client.
4. Increase the amount of online correspondence types available for taxpayers and benefit recipients.
5. Increase the number of registrants for online mail.

The CRA will continue to promote and encourage the use of its electronic services, including the electronic filing of individual, business, and GST/HST returns:

1. Increase electronic filing of individual returns (T1).
2. Maintain a minimum 88% electronic filing rate for business returns (T2).
3. Increase electronic filing of GST/HST returns.

### Starting point(s) where available, and applicable performance indicators for each departmental action

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<th>Program(s) in which the departmental actions will occur</th>
<th>Starting point(s)</th>
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| Internal Services                                      | 1. Number of square meters (m²) of general purpose office space divided by the number of full-time equivalents (FTEs); (m²/FTE)  
2. Number and percentage of completed new fit-up and major refit projects (measured at project close-out) that implemented Workplace 2.0 |
| Tax                                                    | 1. Details of e-service options developed and enhanced; paper reduction estimates.  
2. Details of e-service options developed and enhanced; paper reduction estimates.  
3. Details of e-service options developed and enhanced; paper reduction estimates.  
4. Number of new correspondence types introduced.  
5. Number of new registrants; paper reduction estimates. |
<p>| Tax                                                    | Electronic-filing rate; related paper-filing rate. |</p>
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<td>Estimate the reduction in paper use due to e-filing, e-storage, and e-service improvements:</td>
<td>1. T1 e-filing paper savings estimate 2. T2 e-filing paper savings estimate 3. Pieces of correspondence issued electronically for individuals and businesses (including e-filers); paper savings estimate 4. E-storage paper savings estimate</td>
<td>Tax</td>
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<td>1. Estimate the annual decrease in paper use due to individual (T1) electronic filing. 2. Estimate the annual decrease in paper use due to business (T2) electronic filing. 3. Estimate the annual decrease in paper use due to online mail. 4. Estimate the annual decrease in paper use due to electronic document storage.</td>
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Section 4. Integrating sustainable development

As part of the CRA’s sustainable development commitments, and as a general best practice, employees are responsible for considering environmental impacts when developing or amending policy, plan or program proposals. The CRA’s strategic environmental assessment (SEA) process integrates environmental analysis into its proposal development process by requiring its employees to conduct a preliminary scan to identify the potential for important environmental effects of a new or amended policy, plan, or program. The preliminary scan consists of six questions designed to assess for potential important environmental effects, including whether the outcomes of the proposal are likely to affect the achievement of the FSDS’s goals and targets. If results of the preliminary scan indicate potential for important environmental effects, the proposal must undergo a detailed SEA in order to properly analyze the risks. A Sustainable Development Criteria Tool has been developed to assist employees in conducting a detailed SEA.

To date, the CRA has not had the need to complete a detailed SEA as its operations generally do not have important environmental effects.

The CRA will continue to ensure that its decision-making process includes consideration of FSDS goals and targets through its SEA process. An SEA for policy, plan or program proposals includes an analysis of the impacts of the given proposal on the environment, including on FSDS goals and targets.

Public statements on the results of CRA’s assessments are made public when an initiative is announced (see here). The purpose of the public statement is to demonstrate that the environmental effects, including the impacts on achieving the FSDS goals and targets, of the approved policy, plan or program have been considered during proposal development and decision making.