

# Summary of the Corporate Business Plan 2022-23 with perspectives to 2024-25



Canada Revenue  
Agency

Agence du revenu  
du Canada

Canada

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## Message from the Minister

I am honoured to pursue my mission as the Minister of National Revenue, a role in which I have been proud to serve the population since 2015. During this time, our government has made significant strides to make the tax system simpler and fairer. Thanks to this, middle class families and small businesses are able to keep more of what they earn, while asking the highest earners to pay their fair share.

The Canada Revenue Agency (CRA) will continue its work to implement a client-based service model that is fair, helpful, and user friendly. This year the CRA will take additional steps to improve the satisfaction of all with access to better, faster, and more efficient services.

The COVID-19 pandemic has had an unprecedented impact on the lives of Canadians. To address a key commitment in my [2021 mandate letter from the Prime Minister](#)<sup>1</sup>, the CRA will continue to support individuals and businesses facing hardship through the administration of new and ongoing emergency relief measures. The CRA will also be fair in administering these benefits, with flexible repayment mechanisms for people who have received COVID-19 benefit overpayments.

The CRA will seek new ways to counter tax avoidance and evasion by wealthy individuals, further to an important commitment set out in my 2021 mandate letter. To that end, the CRA is sharpening its focus to target those who attempt to conceal their assets to avoid tax on profits they earn in Canada.

The CRA will protect Canadians' privacy. To address persistent and sophisticated cyber threats, the CRA will make further investments in security and improve technologies, processes, and controls to neutralize and combat these threats and prevent unauthorized access to clients' accounts.

I am proud of the hard work, dedication, and professionalism of CRA employees as they strive to improve how CRA supports the population in meeting their tax obligations and determining what benefits they are eligible to receive. I strongly support the CRA's commitment to fostering an environment that supports accessibility and well-being, and advancing equity, diversity, and inclusion in the workplace to help ensure the CRA continues to reflect the public it serves.

As Minister of National Revenue and on behalf of the Canada Revenue Agency, I am proud to present the Canada Revenue Agency's 2022-23 Corporate Business Plan with perspectives to 2024-25.

The Honourable Diane Lebovillier, P.C., M.P.

Minister of National Revenue



## Foreword from the Chair

As I reflect on the development of this year's Corporate Business Plan, I am struck by how much of the Canada Revenue Agency's (CRA) Board of Management's (the Board) thinking, conversations, and work was defined by a single concept – balance. The need to resume all of the CRA's pre-pandemic operations must be balanced with the obligation to ensure the safety and well-being of our employees. The desire to clear backlogs and improve the CRA's service to Canadians must be balanced by processes and outcomes that are rigorous, transparent, and fair. Responding to the immediate and competing priorities of today must also be balanced with a desire to set long-term aspirations for the CRA's future.

What follows is a detailed plan of how the CRA plans to find that balance over the next three years and, in doing so, strengthen its ability to deliver its mandate. Our five key priorities remain the same as last year and the CRA's efforts to achieve its goals continue to progress. Through this year's plan, we are making specific and tangible commitments to Canadians to respond to the current climate and get better at what we do.



### **A seamless, empathetic, client-centric experience**

Providing good service is never more important than during a crisis. The COVID-19 pandemic represented a significant challenge for the CRA and the Board is proud of the CRA's ability to deliver for Canadians in their time of need. Before the pandemic, the CRA had already embarked on a service transformation, but the experience of the last two years has greatly accelerated the change in culture that was necessary to be a truly empathetic "people first" organization. Over the next three years, the Board will focus on how that change can be made permanent. We will take what we learned from the experience of rapidly delivering relief benefits and apply it to the CRA's more routine tax and benefit work. The Board is committed to both doing what is necessary now to ensure good service to Canadians and charting a path to what's possible in the future.

### **A fair tax and benefit administration**

The Board fully supports the CRA's efforts to better identify tax risks and take clear actions to resolve non-compliant behaviour, intentional or otherwise. The Board will therefore work to ensure the CRA has the tools, people, and resources it needs to deliver its commitment to fairness and protect the integrity of our tax and benefit systems. We will also encourage the CRA to collaborate with its international partners to share best practices on tackling non-compliance and increase cooperation so that international borders do not impede fairness.

### **Enhanced security, transparency, and accountability**

Every year, the CRA asks millions of Canadians to trust it with their personal and financial information. The Board and the CRA are equally committed to earning that trust. The Board will ensure that, as cyber threats evolve, so does the CRA's strategy. As our employees' work continues to evolve, we will work with management to ensure they have the knowledge they need to protect taxpayers' information now

and in the future. We will also ensure the CRA continues to maintain a complete corporate risk profile and that effective mitigation plans are in place to respond to risks of all types, CRA-wide.

### **An innovative, data driven organization**

The CRA has significant stores of data in its possession. By applying artificial intelligence, advanced analytics and other information technologies to this data, the CRA has the potential for significant service improvements and a more efficient tax and benefit administration. The Board will encourage the CRA to experiment with these emerging technologies and do so using agile methodologies. We will also ensure that unlocking the full potential of technology and data is balanced with the need to be respectful of taxpayer information. We want to strengthen our operational capabilities through data, but must do so in a way that puts ethics and privacy at the forefront.

### **A thriving diverse workforce and inclusive workplace**

For any organization to achieve its objectives, it must find the right people and help them succeed. As optimistic as we are about the CRA achieving the four priorities already discussed, we know the quality of our people will be a determining factor in our progress. We fully support the CRA's commitment to improve employment equity, specifically representation of equity-deserving groups at the executive level and to deliver concrete results in advancing all diversity and inclusion objectives. Looking further down the road, the Board will also work with management to create a vision for the workforce of tomorrow. We know that the skill sets of the future need to be developed today. We will ask ourselves what kind of people the CRA needs 10 years from now and how to further its reputation as an employer of choice in an increasingly competitive labour market.

As the Chair, I am committed to supporting the Minister and our provincial and territorial partners in identifying and recommending Canadians from all equity-deserving groups to our Board.

In all of this work, the Board's role as an oversight body will be guided by robust and modern governance principles. The CRA has the full confidence of the Board and we are proud of its performance during these difficult times. That trust, and the strong working relationship between the Board and the CRA Management, will continue to be balanced with the Board's responsibility to ask hard questions and add value to the CRA's work.

On behalf of the Canada Revenue Agency's Board of Management, I am pleased to recommend this plan to the Honourable Diane Lebouthillier, Minister of National Revenue, and look forward to making the immediate and long-term aspirations of the CRA a reality for the Canadians we serve.

Suzanne Guoin

Chair, Board of Management

## Message from the Commissioner

I am pleased to present the Canada Revenue Agency's (CRA) Corporate Business Plan for 2022-23 with perspectives to 2024-25. The COVID-19 pandemic has highlighted the hard work of the CRA's employees. I am proud of their efforts and achievements. It is their dedication that makes it possible to accomplish the commitments set out in this plan.

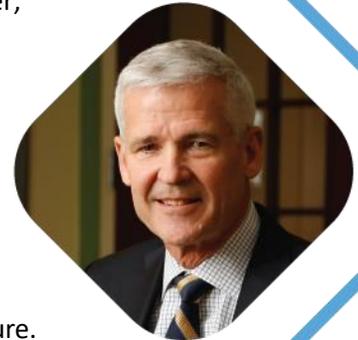
This year, in response to key commitments in the Minister's 2021 mandate letter, the CRA will continue to support Canadians and Canadian businesses to receive the help they need by efficiently implementing, processing, and issuing COVID-19-related benefits. We will contribute to the Government of Canada's commitment to advance reconciliation through engagement with Indigenous partners.

We will also accelerate our digital transformation and take new measures to ensure the fairness of Canada's tax and benefits system. We will emerge from the pandemic stronger than before and with a view to the workplace of the future. This work is highlighted in this plan's What's New section.

While the CRA is a strong organization that delivered important emergency benefit programs during the pandemic, we recognize that we have work to do. With this plan, we are continuing our quest for excellence as a world-class tax and benefits administration that provides high-quality service to Canadians while being trusted, helpful and fair. We want to provide exceptional service to make it easy for Canadians to comply with their tax obligations. Using agile, innovative thinking, we are making strides towards fulfilling our priority to provide **a seamless, empathetic, and client-centric service experience** to Canadians. This priority aligns with our vision for the CRA to be "trusted, fair, and helpful by putting people first", so that Canadians feel seen, heard, and responded to according to their diverse needs and perspectives.

We want Canadians to have confidence in the fairness of the tax and benefit system, and not allow some to circumvent or break the rules. The Government of Canada has made significant investments to support the CRA's priority to ensure it remains **a fair tax and benefit administration**. In direct response to a key commitment in the Minister's 2021 mandate letter, the CRA will use these funds to strengthen its ability to crack down on complex tax schemes and enforce compliance in cases where taxpayers do not meet their tax obligations through neglect, avoidance, evasion, or fraud. While we continue to validate the eligibility of applications for emergency benefit programs, we will maintain a client-centric approach, remaining mindful of those facing hardship due to the effects of the pandemic.

It is important that Canadians have faith in our ability to protect the privacy and security of their information to the highest standards. As such, the CRA will continue to pursue its priority to **enhance security, transparency and accountability** across our organization. The CRA is taking additional measures to improve its security program to address the escalation in the frequency and sophistication of cyber threats and protect the security of our clients' data, our information assets, and our technology infrastructure.



The world is changing rapidly and we need to innovate to both keep pace with Canadians' evolving expectations, and realize opportunities to become a better tax administration. The CRA will be dedicating more resources to advance our priority to become a more **innovative and data-driven organization**. We will continue to enhance the use and management of data across our organization, and will harness insights to make data-driven decisions. As we work towards this, we will be contributing to an innovation fund that will support employees in experimenting with innovative approaches to improve our operations.

We recognize diversity is a strength that we need to fully embrace and include in our organization. I am committed to cultivating **a thriving, diverse workforce and inclusive workplace** within the CRA, and feel fortunate to lead such a dynamic organization. As part of our commitment to diversity and inclusion, the CRA has developed an Employment Equity, Diversity and Inclusion Action Plan 2021 to 2022 through to 2024 to 2025 that reflects input from equity-deserving networks and employees. It also includes concrete measures around how we select, promote and develop employees in an inclusive manner. In response to the Clerk's [Call to Action on Anti-Racism, Equity and Inclusion](#)<sup>ii</sup>, the CRA is also developing a learning strategy for employees and leaders to enhance cultural intelligence on employment equity, diversity and inclusion. Additionally, we are developing a comprehensive engagement strategy for employees to sustain an ongoing dialogue on anti-racism, diversity and inclusion to foster awareness and cultural intelligence on the topics.

I feel fortunate to lead such a dynamic organization. The CRA was recently recognized as one of Canada's Top 100 Employers for the fifth consecutive year, one of the Top 100 Employers for Canadians Over 40, one of Canada's Best Diversity Employers, and a top employer for young people for the second time in a row and the sixth time overall. As the CRA prepares for re-integration into CRA worksites and the workplace of the future, it has renewed its focus on advancing the inclusion of equity-deserving groups and ensuring that diversity is reflected across the CRA at all levels, including senior leadership positions. Throughout this transition, the CRA will provide its employees with the resources and tools they need to adapt to new work models and will ensure that employees feel respected, heard and valued, whether at home or at a CRA worksite.

The CRA is a large institution that touches virtually all Canadians. This means we have an opportunity to improve the well-being of Canadians but it also means that we face many challenges and ever increasing expectations. I believe we are very well positioned to deliver to Canadians the services, fairness, and transparency they deserve and to meet the evolving challenges through our innovation activities and the dedication of our talented employees. I expect the priorities and objectives the CRA pursues this year will position our mindset and approach to continue to remain an employer of choice and strive to be a world class tax and benefits administration.

Bob Hamilton

Commissioner of the Canada Revenue Agency

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## Plans at a glance

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The CRA administers taxes, benefits and related programs for governments across Canada, to contribute to the economic and social well-being of Canadians. The CRA's work is critical to generating the revenue needed to support government operations – from healthcare to transportation and beyond – and to provide benefits to specific client populations, such as modest-income households or persons with disabilities.

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### What's new

#### **Extended and new COVID-19 emergency measures and recovery benefits**

- In addition to the programs that have been extended, the CRA will continue to administer the following new individual income support benefit and business support programs:
  - Canada Worker Lockdown Benefit,
  - Tourism and Hospitality Recovery Program, and
  - Hardest-Hit Business Recovery Program.
- The CRA will further strengthen controls in place to protect the integrity of the programs and to help ensure that only eligible Canadians and businesses are receiving payments.

#### **Digital Transformation**

- The CRA is streamlining the Disability Tax Credit application process through a collaborative process with healthcare providers and stakeholders.
- The ePayroll project, a 2021 federal budget priority, will work towards modernizing and streamlining the way employers transmit and report payroll, employment, and demographic information.
- The CRA is making more digital options available to its clients, third parties, and partners for two-way information exchange.

#### **Compliance**

- The CRA will further enhance its capacity to identify tax evasion involving trusts.
- The CRA will provide better targeted services and guidance to executors and trustees of estates.
- The CRA will increase audit coverage related to illicit activities resulting from leads provided by law enforcement organizations and other government departments.
- The CRA commits to identifying \$350 million in unwarranted GST/HST refund and rebate claims by 2023-24.

#### **Workplace of the Future**

- The CRA will be agile as it explores, experiments, and innovates with flexible hybrid work models.
- CRA employees will be equipped with modern tools, skills, and learning options enabling them to work effectively and efficiently regardless of their work location.

## Diversity and Inclusion

- The CRA will continue to identify recruitment and staffing strategies to address underrepresentation and support career development in the workforce.
- The CRA will increase mentoring and coaching opportunities for employees in equity-deserving groups.
- The CRA will continue to improve its relationship with Indigenous Peoples with activities and initiatives such as the Indigenous Mentoring Initiative, the Indigenous Buddy Initiative and the Indigenous Student Employment Program.

## CRA priorities

The following five strategic priorities and associated objectives will guide the CRA in delivering on its core responsibilities during the period covered in the Plan. The CRA is moving forward resolutely, building on lessons learned through the pandemic experience and focusing on its priorities.

### Priorities

**A seamless, empathetic and client-centric service** experience will contribute to the CRA's commitment to continue to implement a client-based service model that is fair, helpful, and user friendly. This will involve accelerating service improvements using data and behavioural insights, digital tools, and collaborative problem-solving.

**A fair tax and benefit administration** focuses on compliance activities and operations. The CRA will aim to take more targeted measures to collect tax debt and improve its compliance efforts by employing new methods and technologies to detect new forms of non-compliance and further disrupt non-compliant activities.

**Enhanced security, transparency, and accountability** will help the CRA maintain and build the public's trust, and support its commitment to protect Canadians' privacy. In an increasingly sophisticated cyber threat environment, the CRA will continuously strengthen security, effectively manage clients' personal information, and increase transparency.

**As an innovative, data-driven organization** the CRA will evolve its use of data and make a conscious effort to institutionalize lessons learned, while continuing to stimulate a culture of innovation.

**A thriving diverse workforce and inclusive workplace** that reflects an organizational culture where people come first. The CRA will continue to foster an inclusive and diverse workforce that is representative of the public it serves. The CRA will create a more flexible and digital workplace that fosters the achievement of operational goals while taking into account the needs of employees.

## Core responsibilities

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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.

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### 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 clients with the support and information they need to understand and fulfill their tax obligations. The CRA also takes compliance and enforcement actions when necessary to uphold the integrity of the system. When clients disagree with an assessment or decision we have made, we offer avenues for redress.

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<sup>iii</sup>](#)
- 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

The CRA also administers programs for the federal, provincial and territorial governments. These programs provide billions of dollars in incentives for scientific research and experimental development, film and media production, and other targeted credits and deductions that generate refunds or reduce the amount of tax that clients would otherwise owe. Through these tax incentives, the Government of Canada helps encourage the pursuit of information, innovative ideas and technologies that stimulate economic growth and competitiveness.

## Tax performance indicators

The CRA uses the following indicators to assess its performance with respect to its core responsibility for tax. Results for 2021-22 will be reported in the CRA Departmental Results Report for 2021-22. For more information on the methodologies used to calculate these indicators, go to [GC InfoBase<sup>iv</sup>](#).

Expected result and program inventory	Performance Indicator	2022-23 Target	2020-21 Result	2019-20 Result	2018-19 Result
Taxpayers comply with Canadian tax obligations, the right tax revenue is secured for Canadians, and Canadians have trust in the CRA. <ul style="list-style-type: none"> <li>• Tax program inventory:</li> <li>• tax services and processing</li> <li>• returns compliance</li> <li>• collections</li> <li>• reporting compliance</li> <li>• objections and appeals</li> <li>• taxpayer relief</li> <li>• service complaints</li> <li>• charities</li> <li>• registered plans</li> <li>• policy, rulings and interpretations</li> </ul>	Percentage of individual tax returns filed on time	At least 90%	85.8%	90.9%	90.9%
	Percentage of businesses registered for GST/HST <sup>1</sup>	At least 90%	88.7%	n/a	n/a
	Percentage of tax liabilities paid on time	At least 91.2%	91.3%	91.7%	n/a
	Percentage of Canadians who participate in the tax system	At least 92.8%	93.5%	93.6%	93.1%
	Ratio of collectable tax debt to total net receipts <sup>2</sup>	At most 19.6%	21.4%	18.7%	n/a
	Percentage of external service standard targets that are met <sup>3</sup>	At least 75%	57.6%	83.9%	63.3%
	Service Satisfaction Index <sup>4</sup>	At least 7.0	8.1	n/a	n/a
	Public Perception Index: Trust <sup>5</sup>	At least 7.0	7.9	n/a	n/a

n/a = this performance indicator has no comparable result for this period

The CRA has set new targets for some of its tax performance indicators to reflect the changes made in their performance measurement methodology. Targets are meant to be ambitious but realistic. Although historical data can inform target settings, given the current extraordinary environment of the COVID-19 pandemic and its influence on 2020-21 results, the CRA believes that its 2022-23 targets are ambitious but realistic. New targets have been set for tax and benefits indicators that were introduced in 2021-22. The CRA will continue to refine its indicators to ensure they effectively contribute to the organization's planned results and decision-making.

<sup>1</sup> The indicator methodology was changed in 2020-21. The new target was set based on the baseline established in 2021-22.

<sup>2</sup> This is the only indicator for which a lower actual result means better performance.

<sup>3</sup> A new target was set for 2022-23 after the baseline was established in 2021-22 following a change in the methodology. The indicator and methodology were revised by removing the consideration of service standards that were "mostly met", in order to be more transparent and consistent for public reporting.

<sup>4</sup> This new indicator was established in 2019-20. A target was set for 2022-23 after a preliminary baseline was established in 2021-22 based on the data collected through a public opinion research survey in March 2021.

<sup>5</sup> A target was set for 2022-23 after a preliminary baseline was established in 2021-22 based on the data collected through a public opinion research survey in March 2021.

### Planned budgetary spending for tax

The following table shows, for tax, budgetary spending for 2022–23 (dollars), as well as planned spending for that year and for each of the next two fiscal years.

2022–23 budgetary spending (as indicated in Main Estimates)	2022–23 planned spending	2023–24 planned spending	2024–25 planned spending
3,838,492,068	3,838,492,068	3,701,726,671	3,634,469,877

### 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 2022–23 and for each of the next two fiscal years.

2022–23 planned full-time equivalents	2023–24 planned full-time equivalents	2024–25 planned full-time equivalents
37,493	36,299	35,788

## Core responsibility: Benefits

### Description

The CRA's core responsibility for benefits is to ensure that clients obtain the support and information they need to better understand which 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.

## Benefits performance indicators

The CRA uses the following indicators to assess its performance with respect to its core responsibility for benefits. For more information on the methodologies used to calculate these indicators, go to [GC InfoBase<sup>v</sup>](#).

Expected result and program inventory	Performance Indicator	2022-23 Target	2020-21 Result	2019-20 Result	2018-19 Result
Canadians receive their rightful benefits. Benefits program inventory: • benefits	Percentage of Canada child benefit payments issued to recipients on time	100%	100%	100%	100%
	Percentage of respondents satisfied with overall benefits experience <sup>6</sup>	At least 75%	87%	n/a	n/a
	Percentage of taxpayers (benefits recipients) who filed a return as a result of targeted CRA intervention	At least 10%	9.0%	9.5%	7.9%

n/a = this performance indicator has no comparable result for this period

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

The following table shows, for benefits, budgetary spending for 2022–23 (dollars), as well as planned spending for that year and for each of the next two fiscal years.

2022–23 budgetary spending (as indicated in Main Estimates)	2022–23 planned spending	2023–24 planned spending	2024–25 planned spending
7,676,246,779	7,676,246,779	7,927,540,647	7,702,542,229

## 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 2022–23 and for each of the next two fiscal years.

2022–23 planned full-time equivalents	2023–24 planned full-time equivalents	2024–25 planned full-time equivalents
1,991	1,750	1,713

<sup>6</sup> The indicator and its methodology were changed in 2020-21. In the absence of baseline data, a target was based on the program's historical target set for measuring performance and client satisfaction with benefits-related service.

<sup>7</sup> Includes the following statutory payments: Climate Action Incentive payment (planned spending: \$7.1 billion in 2022-23, \$7.3 billion in 2023-24, and \$7.1 billion in 2024-25); Children's Special Allowance payments (planned spending: \$365.0 million in 2022-23, \$373.0 million in 2023-24, and \$380.0 million in 2024-25); Distribution of Fuel and Excess Emission Charges (planned spending: \$19.0 million in 2022-23, \$24.0 million in 2023-24, and \$26.0 million in 2024-25).

## 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 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 2022–23 (dollars), as well as planned spending for that year and for each of the next two fiscal years.

2022–23 budgetary spending (as indicated in Main Estimates)	2022–23 planned spending	2023–24 planned spending	2024–25 planned spending
989,691,775	989,691,775	940,630,905	899,018,880

### Planned human resources for internal services

The following table shows, in full time equivalents, the human resources the department will need to carry out its internal services for 2022–23 and for each of the next two fiscal years.

2022–23 planned full-time equivalents	2023–24 planned full-time equivalents	2024–25 planned full-time equivalents
7,296	7,025	6,847

## Gender-based Analysis Plus

Gender-based Analysis Plus (GBA Plus) helps inform the design and implementation of policies, programs and initiatives to ensure they are inclusive and responsive to the different needs of people, so that progress is made in eliminating inequalities in Canada.

The CRA reviews proposals for programs and services through a GBA Plus lens. This includes examining the economic and social differences between various segments of the population, including Indigenous peoples, people with disabilities, and visible minorities, to identify factors that may impede their access to Canada’s tax system and the benefits for which they are eligible, and to develop appropriate solutions to address these factors. In addition, the CRA:

- provides advice for the development of policies and proposals in support of government initiatives
- promotes the annual GBA Plus Awareness Week
- contributes to the Forum of Tax Administration Gender Balance Network



The CRA re-launched the Sex and Gender Information Practices Working Group to align with the Treasury Board of Canada Secretariat's (TBS) Policy Direction on Modernization of the Government of Canada's Sex and Gender Information Practices. The policy direction aims to modernize how the Government of Canada collects, uses and displays sex and gender information. The CRA will review its sex and gender information practices and identify needed changes to implement the policy direction.

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

The CRA's core responsibility to deliver benefits to Canadians and its priority to become a more secure, transparent and accessible tax administration supports the United Nations 2030 Agenda and the United Nations Sustainable Development Goals:

- end poverty in all its forms everywhere (SDG 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 (SDG 16)

The CRA administers critical benefits and credits, such as the Canada child care benefit and the disability tax credit, which contribute to the economic, social, and physical well-being of Canadians. Furthermore, the following efforts coalesce to advance inclusivity, transparency, and accountability within the CRA: the CRA's access to information and privacy initiatives, the CRA Service Policy Framework, and the CRA's ongoing efforts to consult with Canadians. Additional commitments supporting diversity and inclusion are outlined under the priority, a thriving diverse workforce and inclusive workplace.

The CRA is committed to taking action on climate change. Its [Departmental Sustainable Development Strategy for 2020 to 2023<sup>vi</sup>](#) details efforts to transition 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.

## Sustainable Development at the CRA

The CRA pursues a number of initiatives contributing to sustainable development, including greening its operations, 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 Climate Action Incentive and other programs to offset the impact of fuel charges.

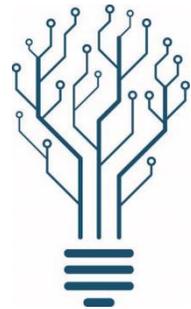
The CRA also recognizes the impact it has in the communities in which its employees live and work and is committed to greening its operations through a number of measures to support the Government of Canada's target to reduce greenhouse gas (GHG) emissions. These measures include: developing a plan to reduce emissions from our fleet of vehicles, incorporating environmental criteria into our procurement processes, encouraging sustainable business travel and engaging with employees to promote sustainable employee behaviour.

The CRA is taking important steps to reduce waste by piloting an innovative on-site composting system at our headquarters building that will convert organic waste into biofuel. The project will not only divert waste from landfill, thereby reducing GHG emissions from waste decomposition and transportation, but will also generate a source of clean energy.

## Experimentation

The CRA continues to foster a culture of experimentation to improve programs and services through structured innovation processes, such as an Innovation Fund, and by encouraging experimentation across all levels of the organization. The following example of experimentation explores the application of emerging technologies.

The CRA produces large volumes of data and the ability to extract useful information from this vast amount of data is essential to building statistical models to make timely and accurate decisions. The CRA has been using machine learning techniques to experiment with the generation and anonymization of data, known as synthetic data, to replace real data when processing, analyzing, and modelling. This use of synthetic data will be particularly useful as most of the CRA's micro data is sensitive and protected by law. The knowledge gained from these experiments will be paramount to predicting a number of important and relevant features needed to support government operations, and future projects that will build on the findings from these experiments.



## Data in the CRA

In 2022/2023, a theme will be enhancing information and data awareness across the Agency. Improved communications, increased web presence, and information and data sharing will assist employees in making more informed decisions. A second theme will include adjusting mindsets and modernizing practices so that information and data implications are considered from the outset of programs and projects. The Agency will also continue the shift that is presently occurring towards an enterprise view of information and data assets. This includes improvements to infrastructure that will further lay the path to future success and integration in 2023 and beyond.

## Taxpayer Bill of Rights

The Taxpayer Bill of Rights (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 Taxpayer Bill of Rights 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.

## Priorities

**In 2020, the CRA and its Board of Management identified the following five strategic priorities to help ensure that the CRA remains a world-class tax and benefits administration. Given their continued relevance, they have been retained for the 2022-23 Corporate Business Plan.**

The CRA's priorities guide the realization of its mandate and delivery of its core responsibilities for tax and benefits.

### A seamless, empathetic and client-centric service experience

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CRA service channels will be accessible, integrated, and oriented, making clients' interactions with the CRA seamless and easy. The CRA strives to be empathetic, taking a "People First" approach to delivering its services and programs to Canadians so that clients feel seen, heard, and responded to according to their diverse needs and perspectives. To accomplish this, the CRA is increasingly working with its clients to create solutions and leveraging their feedback to improve CRA services. The CRA has launched "Learn about your taxes", a new online tool that was created to make tax-filing more user friendly. It is intended to help students, teachers, and newcomers become more aware of benefits and credits, and shows how to complete their T1 tax and benefit return. The online tool was released in November 2021, with future phases to be released in the 2022–23 fiscal year.

The CRA is enhancing the Community Volunteer Income Tax Program (CVITP) by recognizing the efforts of the community organizations and their volunteers through the introduction of the first CVITP grant program to help defray the costs of and further encourage the running of free tax clinics. In the first year alone, the CRA sent just under one million dollars to qualifying organizations across Canada to support their efforts to ensure that vulnerable people have the ability to file tax returns and access the benefits and credits designed to support them.

In an effort to meet clients' needs more quickly, the CRA will continue to strongly promote online services such as CRA My Account and Chatbot, wherever reasonable, to encourage Canadians to self-serve and reduce call volume. The CRA also plans on introducing a new chat service where Canadians will be able to interact with a CRA client service representative online for general questions by September 2022. This new service will provide the CRA the opportunity to make it easier for Canadians to contact the CRA and to find information that will help them meet their tax obligations and receive benefits to which they are entitled.

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Providing a seamless, empathetic and client-centric service experience involves:



- adjusting the compliance approach according to the degree of non-compliance
- improving client interactions through consultation and collaboration
- launching more ways for clients to interact digitally with the CRA

This service review icon represents the service and digital improvements for 2022-23 to 2024-25 presented in this Plan to help the CRA continue its service journey following the multi-year funding reallocated in the CRA from Budget 2018 to develop and implement service improvement initiatives beginning in 2019-20.

### **Adjust the compliance approach according to the degree of non-compliance**



Non-compliance with tax obligations takes many forms: it may be the result of errors, a misunderstanding of rules or a lack of appropriate information. In some cases, a client may choose not to comply. To protect the integrity of Canada's self-assessment tax system, however, the CRA uses an escalating approach to resolve deliberately non-compliant behaviour. The CRA uses education and outreach, and sound risk management to guide reviews, audits, criminal investigations, and debt collection.

Through early detection and correction, the CRA will aim to identify and address intentional non-compliance to ensure that all clients are paying their share. When addressing non-compliance, the CRA will maintain a client-centric approach, adapting its intervention to the circumstances, while remaining professional, transparent, fair and honest in how the client is treated.

#### Our commitment to Canadians in 2022-23:

- Promote compliance among low-risk charities by implementing non-audit interventions (e.g., education for minor types of non-compliance, and the promotion of awareness about registration obligations)
- Expand the CRA's Liaison Officer program to provide service to additional businesses and self-employed individuals each year
- Increase the emphasis on collaboration and education in CRA interventions with small and medium businesses to address low-dollar non-compliance to encourage future compliance
- Educate businesses, encourage compliance, and help prevent future errors by conducting two tax letter campaigns (GST/HST and income tax)

### **Improve client interactions through consultation and collaboration**



The CRA will consult with Canadians from various backgrounds to better understand the challenges they face when interacting with the organization. The CRA will gather insights from client feedback to identify ways to improve its services, collaborating with the clients to make the most use of these services. For example, the CRA partners with Forrester Research to measure its Client Experience (CX) Index: an internationally recognized metric for clients' perceptions of how well an organization delivers experiences that are likely to create and sustain loyalty behaviours. The CRA measured its Client

Experience (CX) index for the first time in 2019 and again in 2020, setting a baseline of 57 (out of 100) – a result that is typical of government organizations worldwide. The CRA will continue to measure the CX index to understand how clients feel about their interactions with the CRA to inform benchmarking, improvement and overall best practices in service performance and design.

#### Our commitment to Canadians in 2022-23:

- Consult persons with disabilities to document how the CRA will identify, remove, and prevent barriers to accessibility in its policies, programs, practices, and services
- Co-create, with clients, the design of how the CRA delivers new (or optimizes existing) information services on Canada.ca

#### **Launch more ways for clients to interact digitally with the CRA**



The CRA will continue to simplify access to its services, minimize the administrative burden on taxpayers, and provide its clients with more convenient digital tools to help clients find the information they need to comply with their tax obligations and access the benefits programs that the CRA administers. For example, the CRA is working towards making the Disability Tax Credit (DTC) more accessible to Canadians by redesigning the public-facing DTC webpages in order to make information easier to find and understand, and by creating a fully digital DTC application process, where both taxpayers and medical practitioners can submit their respective portions of the Form T2201, Disability Tax Credit Certificate, online.

The CRA will expand its current capabilities and allow more financial institutions to digitally exchange data with the CRA, which saves financial institutions the cost of paper, ink, mail, and courier services. The CRA will also launch its Secure Drop Zone initiative to provide a secure, two-way channel that enables the CRA, taxpayers, third parties, and other partners to digitally exchange information on an ad-hoc basis outside of the CRA's portals. In addition, the CRA will implement new e-fax lines so inbound faxes can be more easily digitized and stored, enabling CRA employees to retrieve the digitized information remotely, which saves paper.

In Budget 2021, the Canada Workers Benefit (CWB) was expanded to support approximately one million additional Canadians in low wage jobs. This benefit is a refundable tax credit that is intended to supplement the earnings of low and modest income workers and increase their incentive to enter into or maintain employment. Currently, individuals and families can claim the CWB on their individual income tax and benefit (T1) return. Eligible individuals and families can submit an application to get up to half of the CWB in advance payments instead of waiting for 'tax time'.

At the CRA, digital transformation is a proactive and ongoing shift in culture, mindsets, and processes to enable improvements in service to Canadians. Managing the shift in culture requires the use of a growth mindset that encourages employees to look for opportunities to build upon or improve existing services, and then use the lessons learned to build new services that are designed for a digital environment first.

The CRA's digital transformation program is developing a unified approach to digital transformation across all programs at the CRA, and develop reusable solutions to common challenges when migrating current processes to a digital environment. A Digital Acceleration Fund has also been established to

support the rapid development of digital solutions and to meaningfully advance digital initiatives that will improve service to Canadians, providing funding for at least 13 projects in 2022 and beyond. Being nimble, identifying medium term digital initiatives to pursue, and effectively adopting a digital mindset are important steps for the CRA to take in making gains in the digital space and improving our service offerings to Canadians now and in the future. All of this work supports key digital and service-related commitments set out in the Minister of National Revenue's 2021 mandate letter from the Prime Minister.

Our commitment to Canadians in 2022-23:

- Expand the simplified return and Canada child benefit forms initiative "Let Us Help You Get Your Benefits" to all Indigenous peoples
- Implement the enhanced Canada Workers Benefit and ensure Canadians who qualify and did not apply are automatically enrolled
- Implement the increase in allowable Simplified Home Office Expense Deduction, from \$400 to \$500, and extend this administrative option for the 2021 and 2022 tax years
- Introduce system upgrades to allow more comprehensive electronic filing for trust (T3) returns and work with the tax preparation and software industry to leverage this new CRA capacity
- Enable real-time, secure, and reliable online access to CRA's My Account for holders of My Alberta Digital Identification
- Enable individuals who filed an objection to their T1 assessment or filed a request to cancel penalties and interest, to view the status of their submission online
- Introduce a new chat service where Canadians will be able to interact with a CRA client service representative online for general questions
- Launch a digital submission of disability tax credit applications
- Enable claimants of the Scientific Research and Experimental Development tax credit to assess their eligibility at the outset and share supporting documentation with the CRA quickly and easily through My Business Account
- Allow taxpayers to file certain special elections and returns electronically
- Create principles, practices, and methods to improve the CRA's ability to make long-term decisions around design requirements, responsiveness, and sustainability for new business processes and information technology solutions

## A fair tax and benefit administration

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The global economic and taxation landscape is rapidly evolving. The CRA is constantly innovating and adapting its compliance programs, so that Canada continues to maintain a fair tax system and level playing field for all. The CRA will transform its approach to tax administration by focusing on client events and transactions that have tax implications in real time to help facilitate timely compliance interventions. The CRA will continue to collaborate with key domestic and international stakeholders to address non-compliance.

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To maintain fairness in Canada's tax and benefits administration, the CRA will be:

- reinforcing its efforts in combatting tax evasion and aggressive tax avoidance
- exchanging and leveraging information with the CRA's key international and domestic partners
- sharpening the focus on emerging tax risks
- managing the tax debt through Government of Canada investments

### **Reinforce the CRA's efforts in combatting tax evasion and aggressive tax avoidance**

The Government of Canada is committed to protecting the integrity of the Canadian tax system by combating tax evasion and aggressive tax avoidance on all levels in Canada and abroad, including tightening the net on sophisticated taxpayers who try to avoid paying their fair share of taxes and disrupting tax intermediaries who facilitate it. The 2021 mandate letter of the Minister of National Revenue includes important commitments related to the CRA's work to combat aggressive tax planning, tax avoidance and tax evasion. The 2020 Fall Economic Statement and Budget 2021 announced additional funding that will allow the CRA to develop new initiatives and extend existing programs to fight tax evasion and aggressive tax avoidance, which includes improving transparency on beneficial-ownership arrangements, and closing significant tax loopholes. These investments will also allow the CRA to enhance its capacity to identify tax evasion involving trusts. These actions will help ensure that those who reduce their taxes in a way that goes against the spirit of the law, who break the law, or who try to get unwarranted refunds will face the consequences of their actions. The CRA has been and will continue to focus and increase its audit activities to identify and target offshore non-compliance and aggressive tax planning, particularly in the most egregious cases. In addition, Budget 2021 also announced that the funding will allow the CRA to provide better targeted service and guidance to executors and trustees of estates.

#### Our commitment to Canadians in 2023-24:

- Increase the audit coverage focused on high net worth individuals
- Implement improvements to business intelligence used in identifying the highest risk files within the high net worth population

## **Exchange and leverage information with the CRA's key international and domestic partners**

Engaging with the CRA's global partners is instrumental in maintaining fairness. The CRA is committed to international efforts to ensure that multinational enterprises pay their fair share of tax on the profits by doing business in Canada and around the world. After many years of intensive work to modernize the international tax rules, members of the Organisation for Economic Co-operation and Development (OECD) Inclusive Framework reached an agreement on October 8, 2021, when more than 130 of its member jurisdictions joined the Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy. The agreement aims to ensure that multinational enterprises (MNEs) will be subject to a minimum tax rate of 15%, and will re-allocate taxing rights in relation to a portion of profits for many of the largest and most profitable MNEs to countries worldwide. This is a landmark agreement, and an ambitious implementation timeline has been set, with legislative changes intended to take effect in 2023. The CRA, through Commissioner Hamilton's role as Chair of the OECD's Forum on Tax Administration (FTA) and sponsor of the FTA's Large Business and International Program (LBIP), will have a central role to play in 2022 as implementation and administrative details for the Two-Pillar Solution are finalized.

### Our commitment to Canadians in 2022-23:

- Continue to engage with the CRA's international and domestic partners (including provinces and territories, Government of Canada stakeholders, and OECD members) on virtual (crypto) asset regulations, the development of an international standardized reporting framework, and an expanded scope for exchanges of data with our partners to better understand and identify the population of taxpayers involved in virtual assets and the possible tax compliance risks
- Implement the Foreign Account Tax Compliance Act and Common Reporting Standard through the CRA's financial institution compliance programs to increase the quality and timeliness of the data Canada exchanges with its international partners
- Increase audit coverage related to illicit activities resulting from leads provided by law enforcement organizations and other government departments

## **Sharpen the focus on emerging tax risks**

The CRA continues 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. In 2022-23, the CRA will identify and address intentional non-compliance as early as possible. This will help to minimize objections and collections impacts, provide more certainty to those considering similar actions, and ensure that everyone pays their share of taxes.

### Our commitment to Canadians in 2022-23:

- Improve the CRA's understanding of income tax and GST/HST non-compliance in digital commerce by conducting exploratory platform economy audits
- Apply new analytical tools using new technology, machine learning, and artificial intelligence to recover \$100 million in unwarranted GST/HST refund and rebate claims

### Our commitment to Canadians in 2023-24:

- Recover \$250 million in unwarranted GST/HST refund and rebate claims

## **Manage the tax debt through Government of Canada investments**

To improve the CRA's ability to collect outstanding taxes and to help reduce the overall growth of the tax debt, Government of Canada investments from Budget 2021 provides the CRA with \$230 million over five years, starting in 2021-22. It is anticipated that this funding will lead to the collection of an additional \$5 billion in outstanding taxes over that period.

Our commitment to Canadians in 2022-23:

- Resolve an additional \$814 million in debt as a result of Budget 2021 investments

## Enhanced security, transparency, and accountability

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The CRA will enhance its security technologies, processes, and controls to further protect the confidentiality of sensitive information from both internal and external threats. In addition, the CRA will continue to actively seek to build and maintain trust and fairness by increasingly embedding privacy, accessibility, and security into the design of its programs and processes. As the CRA proactively leverages its data to a greater extent for strategic uses, this information will be managed in an ethical and secure manner.

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Enhancing security, transparency and accountability includes:

- enhancing security technologies, processes, and controls to prevent breaches
- promoting greater transparency

### **Enhance security technologies, processes, and controls to prevent breaches**

The protection of taxpayer information is of the utmost importance for the CRA. When clients trust that the CRA is fair in its dealings with them and the CRA protects their personal information in an increasingly sophisticated cyber threat environment, they are more likely to comply with their tax obligations. This is why the CRA has stringent and ongoing measures in place to analyze, identify, and mitigate against potential threats, neutralize threats when they occur, prevent unauthorized changes to clients' accounts, and protect sensitive data. The CRA also leverages its relationships with other government departments, law enforcement, the Canadian Anti-Fraud Centre and the provinces and territories to ensure horizontal collaboration and coordination needed to protect taxpayer accounts and personal information. As the CRA looks ahead to a workplace of the future in which employees will more often be working remotely, it will continue to provide security guidance to employees to ensure the ongoing protection of the personal information Canadians have entrusted to it.

#### Our commitment to Canadians in 2022-23:

- Enhance internal and remote workforce endpoint safeguards on workstations and laptops to reduce opportunities for theft and destruction of taxpayer data
- Enhance the protection of taxpayer information and systems by implementing a multifactor authentication system for CRA employees, which mitigates the risk of unauthorized users accessing CRA systems by means of compromised employee user names and passwords
- Better support the privacy and protection of personal information by creating new security awareness and training tools and providing additional guidance to those working in new physical and virtual workplace settings

## **Promote greater transparency**

The CRA strives to be transparent in the way it manages its day-to-day operations to achieve results that demonstrate quality, efficiency, and effectiveness. The CRA is committed to being clear and transparent when reporting to its clients the performance results that it has achieved, and in its contribution to the Open Government initiative, which provides greater access to government data and information to the public and businesses. Further, the CRA is committed to adhering to the proactive disclosure requirements outlined in Bill C-58. The CRA will respond in a more timely way to requests under the Access to Information Act and Privacy Act.

### Our commitment to Canadians in 2022-23:

- 85% of Access to Information Act and Privacy Act requests are responded to digitally
- All backlogged access to information and privacy requests received prior to March 31, 2019 will be closed through the access to information and privacy backlog elimination plan
- Modernize the processing of Access to Information Act and Privacy Act requests by using business intelligence tools and Lean methodology to improve timeliness and address the backlog of requests

## An innovative, data-driven organization

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As the CRA continues to advance innovative efforts across the organization, it will test new approaches using intelligent risk-taking principles, and assess whether desired results are achieved. It will draw lessons from its experience during the COVID-19 pandemic to drive to integrate innovation into its culture. It will also continue to invest in leading-edge information technologies (e.g., machine learning, artificial intelligence, robotics) to strengthen its operational capabilities and provide new services more frequently, and adopt new technologies earlier.

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Enabling an innovative, data-driven organization includes:

- stimulating a culture of innovation and use of innovative techniques and emerging technologies
- improving data quality and better integrating the use of data across the CRA

### **Stimulate a culture of innovation and use of innovative techniques and emerging technologies**

The CRA will continue to foster a workplace culture that constantly improves programs and services for Canadians by turning good ideas into successful solutions. The CRA's ongoing focus is to empower its employees to help identify continuous improvement by looking at processes from the client's perspective.

#### Our commitment to Canadians in 2022-23:

- Fund up to \$3 million in experiments that use innovative approaches
- Increase experimentation in the use of artificial intelligence by completing five proofs of concept (in support of service and compliance in the CRA) using different analytical methods

### **Improve data quality and better integrate the use of data across the CRA**

To help the CRA design and deliver more effective programs and services, the CRA will enhance its ability to access and use data and information, evaluate its quality, interpret the results of analyses, and ensure its ethical use in bringing about better outcomes for Canadians.

#### Our commitment to Canadians in 2022-23:

- Deliver data-related learning opportunities and products to enhance data awareness across the CRA as part of phase 2 of the CRA Information and Data Strategy

## A thriving and inclusive workforce and inclusive workplace

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The CRA will continue to advance equity, diversity and inclusion in the workplace and foster an environment that supports accessibility and well-being. The CRA will also focus on prevention, response, and support to tackle discrimination, bias, and racism in the workplace. The CRA's workforce will be equipped to respond quickly to new challenges and opportunities and make use of available technologies. Further, the CRA will adapt its workplace to include more digital and virtual ways of working for employees.

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A thriving diverse workforce and inclusive workplace includes:

- advancing diversity and inclusion in the workplace
- addressing discrimination and harassment
- ensuring that work environments are accessible, flexible, digital, and connected

### **Advance diversity and inclusion in the workplace**

The CRA will take further steps to build a more diverse, representative, and inclusive workforce by closing representation gaps for equity-deserving groups that currently exist within the organization. The CRA will continue to support the [Clerk's Call to Action on Anti-Racism, Equity and Inclusion in the Federal Public Service](#)<sup>vii</sup> and implement the initiatives included in the CRA's Employment Equity, Diversity and Inclusion Action Plan 2021 to 2022 through 2024 to 2025. The detailed CRA response to the Clerk's call to action letter is outlined in the [CRA's Letter on Implementation of the Call to Action on Anti-Racism, Equity and Inclusion](#)<sup>viii</sup>.

#### Our commitment to Canadians in 2022-23:

- Conduct an independent review of the employment systems, policies, and practices at the CRA to identify any employment barriers for persons in designated groups within five major occupational groups and at the executive level
- Publish the CRA's first Accessibility Plan developed in consultation with the CRA's Persons with Disabilities Network and Person's with Disabilities Engagement and Consultative Group in accordance with the Accessible Canada Act to identify, eliminate and prevent barriers to accessibility for employees and clients
- Increase the representation of Indigenous peoples and visible minorities in the executive group, where gaps currently exist
- Expand opportunities for leadership development to equity-deserving groups through the CRA's new sponsorship program

## **Address discrimination and harassment in the workplace**

The CRA will complete the alignment of its human resources procedures, guidelines, and other information with the updated regulations in Part II of the Canada Labour Code, which focus on the prevention and resolution of harassment and violence in the workplace. In addition, the CRA will provide its employees and managers with the necessary training and support to foster better awareness and more actively address harassment and violence prevention.

### Our commitment to Canadians in 2022-23:

- Develop a comprehensive engagement strategy for employees to sustain an ongoing dialogue on anti-racism, diversity and inclusion to foster awareness and cultural intelligence on the topics
- Launch a CRA specific training module to accompany Canada School of Public Service training, and begin development of standalone CRA workplace harassment and violence training with all employees being trained by March 2023
- Conduct an ongoing quarterly review of the workplace assessment to continuously identify, assess and control risk factors and prevent occurrences of harassment and violence in the workplace

## **Ensure that work environments are accessible, flexible, digital, and connected**

The CRA continues to adapt to the hybrid model of work, which allows some employees to work remotely fulltime, others to work from CRA worksites fulltime, or a combination of working at home and at the office, based on business and operational requirements while balancing employee preferences. The CRA will be agile as it explores, experiments, and innovates with the hybrid model of work. CRA offices will feature modernized workplaces that are flexible, green, collaborative, efficient, digital, healthy, and inclusive.

### Our commitment to Canadians in 2022-23:

- Launch a new Directive on Virtual Work Arrangements
- Develop the next iteration of CRA's Workplace of the Future implementation plan that incorporates organizational structures, governance mechanisms and cost estimates. In response to the rapidly evolving environment, this multi-year plan will be updated annually until stabilized
- Enable a hybrid workforce with modern IT tools and efficient technological solutions
- Create an integrated learning approach to equip employees with the skills needed to enable digital transformation through modern business practices
- Support the learning and well-being needs of CRA managers and employees in a hybrid work environment
- 100% of office space fit-up projects follow the Government of Canada Workplace standards – that is a flexible activity-based workplace design standard that supports both autonomous and collaborative work

## Key Risks

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The CRA conducts regular environmental scans and maintains a corporate risk profile to identify and manage key challenges and opportunities related to our core responsibilities. The Board of Management and the CRA have identified the following areas of key risk and opportunity, within each CRA priority, as those expected to have the greatest impact during the planning period.

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### A seamless, empathetic, and client-centric service experience

- The COVID-19 pandemic has shaped the risk landscape for the CRA, in particular for its service-related risks, which impacts how adequately the organization meets clients' service expectations. There is a risk that the CRA will not meet client expectations related to long call wait-times and information quality on the CRA website. These risks are being mitigated through technology-supported solutions, such as upgrades to the CRA's secure online portals and an enhanced online chat service. This will help reduce wait times and call volumes by offering an alternative service channel, which will further improve the client experience.

### A fair tax and benefits administration

- The recent pandemic has had a significant impact on Canada's economy, resulting in increased consumer debt, a significant loss of employment, and a reduction in income of some small businesses and vulnerable Canadians. If economic weakness persists, or inflation increases significantly, this may place Canadians' ability to make timely tax payments at further risk in the foreseeable future. In the context of Canada's economic uncertainty, there is a risk that incentives and opportunities will increase for otherwise compliant taxpayers to participate in the underground economy. In addition, there is a risk to the public's perception of fairness in the tax system related to the use of sophisticated offshore tax shelters by a small percentage of Canadians, which might impact the Agency's ability to promote greater compliance. The growth in the national debt attributed to emergency pandemic spending creates added pressure on the CRA to provide greater transparency in the recovery of tax dollars, especially from individuals using offshore tax schemes and aggressive tax planning. Recent federal budget allocations should help mitigate these risks by enabling the CRA to direct additional resources toward addressing tax evasion and improving approaches to resolving tax debt. In regard to digital currencies, the CRA is actively monitoring emerging legislation and regulations to identify risks that may develop.

### Enhanced security, transparency, and accountability

- The shift to widespread remote work arrangements and increased online economic activity, spurred by businesses' response to public health direction during the pandemic, continues to influence CRA's data and security-related risks in new and challenging ways. As information and activities by individuals and organizations move online, there is an increased risk that their information will become more exposed to cyber-threat activity, leading to increased identity theft and use of this

information to access the CRA public-facing systems. In addition, the increase in remote CRA workers across the country requires the CRA to continually strengthen its overarching security program to ensure a common, organization-wide approach to protecting assets and information.

### An innovative, data-driven organization

- The COVID-19 pandemic has allowed the CRA to explore new opportunities to leverage information, data, and analytics by adopting modern IT approaches, methodologies, tools, and techniques to assist with real-time virtual learning and experimentation. Along with these new opportunities, new risks surrounding data controls also presented themselves. However, the CRA implemented central support and horizontal coordination to better govern its data assets and capacity for data analytics to mitigate this risk.

### A thriving diverse workforce and inclusive workplace

- The CRA must adhere to legislative requirements to protect taxpayer information and Canadians' privacy, and face challenges with ensuring a consistent employee experience for a workforce that is spread across Canada. The CRA's plan to roll out a short-term and long-term approach to the workplace of the future will play a significant role in controlling these risks and reducing additional exposure in areas such as employee well-being and psychological health and safety. The CRA may not be able to meet the needs and staffing requirements of the Agency to support a diverse workforce. The CRA also recognizes the risks surrounding talent recruitment that have grown in complexity with virtual work and the competition between the public and private sectors for talent. The CRA's 2021-22 to 2024-25 Employment Equity, Diversity and Inclusion plan emphasizes the Agency's commitment to creating a respectful, inclusive workplace free from discrimination and harassment, and a workforce representative of Canada's diverse population. The CRA will continue to actively monitor emerging trends, drivers, and impacts on its workforce and work environment as the pandemic recedes.

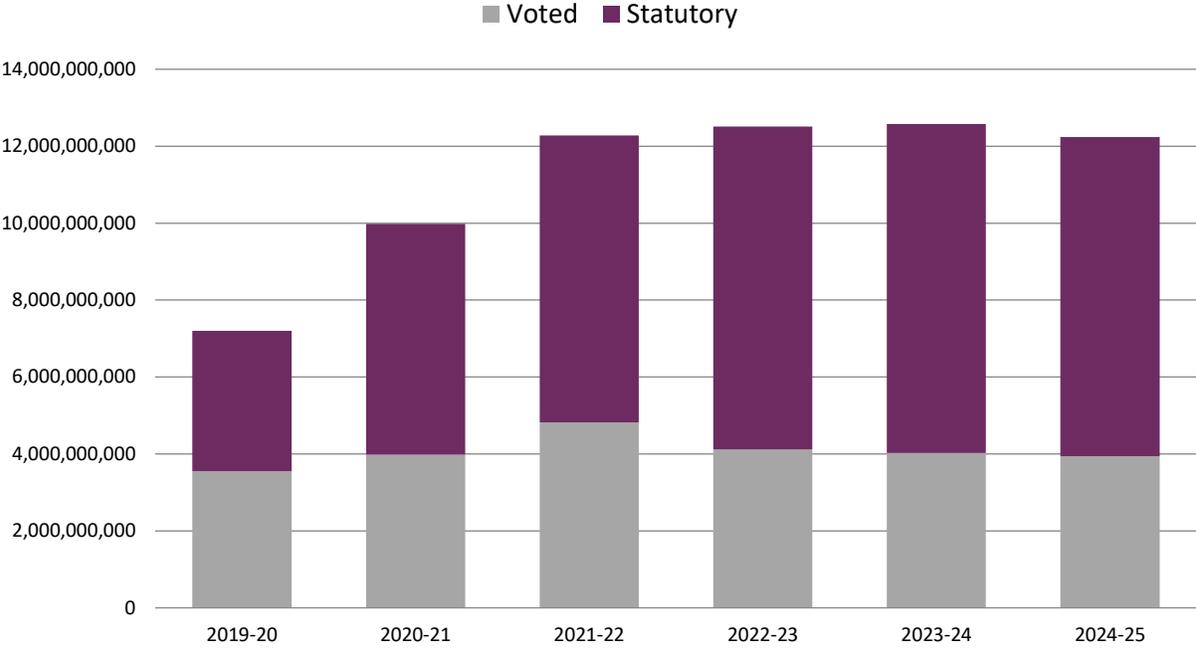
# Planned spending and human resources

## Planned spending

### Agency spending 2019–20 to 2024–25

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

CRA spending trend (dollars)



	Actuals		Forecast Spending		Planned Spending	
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Statutory	3,641,252,364	6,002,927,402	7,454,599,224	8,389,076,222	8,550,489,810	8,295,678,502
Voted	3,556,958,796	3,981,070,537	4,821,520,877	4,119,778,629	4,023,702,764	3,944,385,366
<b>Total</b>	<b>7,198,211,160</b>	<b>9,983,997,939</b>	<b>12,276,120,101</b>	<b>12,508,854,851</b>	<b>12,574,192,574</b>	<b>12,240,063,868</b>

<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.

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

Core responsibilities and internal services	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	2024-25
	actual expenditures	actual expenditures	forecast spending	budgetary spending (as indicated in Main Estimates)	planned spending	planned spending	planned spending
Tax	3,279,915,517	3,888,255,191	4,229,347,068	3,838,492,068	3,838,492,068	3,701,726,671	3,634,469,877
Benefits <sup>9</sup>	3,140,851,352	5,147,281,794	6,513,267,954	7,676,246,779	7,676,246,779	7,927,540,647	7,702,542,229
Taxpayers' Ombuds-person <sup>10</sup>	3,804,534	4,614,641	4,523,631	4,424,229	4,424,229	4,294,351	4,032,882
<b>Subtotal</b>	<b>6,424,571,403</b>	<b>9,040,151,626</b>	<b>10,747,138,653</b>	<b>11,519,163,076</b>	<b>11,519,163,076</b>	<b>11,633,561,669</b>	<b>11,341,044,988</b>
Internal services	773,639,757	943,846,313	1,528,981,448	989,691,775	989,691,775	940,630,905	899,018,880
<b>Total</b>	<b>7,198,211,160</b>	<b>9,983,997,939</b>	<b>12,276,120,101</b>	<b>12,508,854,851</b>	<b>12,508,854,851</b>	<b>12,574,192,574</b>	<b>12,240,063,868</b>

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 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 2019-20 to 2021-22 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 the aforementioned items, forecast spending in 2021-22 has increased significantly as a result of the administration of measures associated with the Government's response to COVID-19 and new funding for measures announced in the 2021 Federal Budget. Over the planning period, the reduction in the CRA's voted appropriations, from \$4.120 billion in 2022-23 to \$3.944 billion in 2024-25 is primarily as a result of a decrease or sunset of funding to implement and administer various measures announced in the federal budgets as well as those associated with the COVID-19 pandemic.

<sup>9</sup> Includes the following statutory payments: Climate Action Incentive payment (actual spending: \$2.6 billion in 2019-20 and \$4.5 billion in 2020-21), (forecast and planned spending: \$5.9 billion in 2021-22, \$7.1 billion in 2022-23, \$7.3 billion in 2023-24, and \$7.1 billion in 2024-25); Children's Special Allowance payments (actual spending: \$351.6 million in 2019-20 and \$381.8 million in 2020-21), (forecast and planned spending: \$373.0 million in 2021-22, \$365.0 million in 2022-23, \$373.0 million in 2023-24, and \$380.0 million in 2024-25); Distribution of Fuel and Excess Emission Charges (actual spending: \$5.6 million in 2019-20 and \$18.5 million in 2020-21), (forecast and planned spending: \$25.0 million in 2021-22, \$19.0 million in 2022-23, \$24.0 million in 2023-24, and \$26.0 million in 2024-25).

<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.

## 2022–23 Budgetary gross and net planned spending summary (dollars)

The following table reconciles gross planned spending with net planned spending for 2022–23.

Core responsibilities and internal services	2022-23 gross planned spending	2022-23 planned revenues netted against spending	2022-23 planned net spending
Tax	4,191,276,667	352,784,599	<b>3,838,492,068</b>
Benefits	7,677,171,516	924,737	<b>7,676,246,779</b>
Taxpayers' Ombudsperson <sup>11</sup>	4,424,229	-	<b>4,424,229</b>
<b>Subtotal</b>	<b>11,872,872,412</b>	<b>353,709,336</b>	<b>11,519,163,076</b>
Internal services	1,076,549,812	86,858,037	<b>989,691,775</b>
<b>Total</b>	<b>12,949,422,224</b>	<b>440,567,373</b>	<b>12,508,854,851</b>

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

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

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.

Core responsibilities and internal services	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	actual full-time equivalents	actual full-time equivalents	forecast full-time equivalents	planned full-time equivalents	planned full-time equivalents	planned full-time equivalents
Tax	34,267	35,418	36,952	37,493	36,299	35,788
Benefits	1,302	1,463	1,691	1,991	1,750	1,713
Taxpayers' Ombudsperson <sup>12</sup>	38	33	34	39	38	35
<b>Subtotal</b>	<b>35,607</b>	<b>36,914</b>	<b>38,677</b>	<b>39,523</b>	<b>38,087</b>	<b>37,536</b>
Internal services	6,146	6,410	7,457	7,296	7,025	6,847
<b>Total</b>	<b>41,753</b>	<b>43,324</b>	<b>46,134</b>	<b>46,819</b>	<b>45,112</b>	<b>44,383</b>

The increase in forecast full-time equivalents (FTE) in 2021-22 is largely attributable to the administration of measures associated with the Government's response to COVID-19 and new funding for measures announced in the 2021 Federal Budget. Over the planning period, the reduction in FTEs from 46,819 in 2022-23 to 44,383 in 2024-25, is primarily as a result of a decrease or sunset of funding to implement and administer various measures associated with the COVID-19 pandemic.

### Estimates by vote

Information on the CRA's organizational appropriations is available in the [2022-23 Main Estimates](#)<sup>ix</sup>.

### Future-oriented condensed statement of operations

The condensed future-oriented statement of operations for Agency 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

<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.

reconciliation of the net cost of operations to the requested authorities, are available on the CRA's departmental webpage.

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

<b>Financial information</b>	<b>2021-22 Estimated results</b>	<b>2022-23 Planned results</b>	<b>Difference (planned results minus estimated results)</b>
Total expenses	6,541,911,127	6,846,049,801	304,138,674
Total non-tax revenues	1,073,657,675	825,565,297	(248,092,378)
<b>Net cost of operations</b>	<b>5,468,253,452</b>	<b>6,020,484,504</b>	<b>552,231,052</b>

### 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

**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 (the Board), 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

As the CRA pursues the strategic objectives and advances the priorities set out in this plan, a number of external and internal factors must be considered that are likely to have an impact on the achievement of its plans during 2022-23 and beyond.

### **COVID-19**

The CRA has been a major contributor to the success of Canada's COVID-19 Economic Response Plan requiring significant internal resources to be reallocated to administer COVID-19 benefits. In 2022-2023, the CRA will continue to administer the following extended emergency measures and recovery benefits to provide targeted support that will assist Canadians and businesses that continue to require it due to the COVID-19 pandemic:

- the Canada Recovery Caregiving Benefit;
- the Canada Recovery Sickness Benefit; and
- the Canada Recovery Hiring Program.

In addition, the CRA will also administer the following individual income support benefit and business support programs:

- the Canada Worker Lockdown Benefit,
- the Tourism and Hospitality Recovery Program, including support in the event of a qualifying public health restriction; and
- the Hardest-Hit Business Recovery Program.

While the CRA successfully implemented these emergency benefit and subsidy programs, and continues to do so as these programs evolve, challenges remain both in responding to clients' need for greater information and to maintain the integrity of all COVID-19 benefit programs that it administers. The CRA continues to monitor for suspicious activity, implement new controls to protect the integrity of the program, and ensure that only eligible Canadians are receiving payments.

The operating environment for the CRA contact centres has changed as the delivery of the COVID-19 emergency benefits, and the impact of the recent economic situation, has led to a significant increase in call volumes and call handle time. The CRA's contact centres were an instrumental component of Canada's early response to the pandemic and continue to be a critical service for Canadians and businesses concerning both tax issues and benefits. The CRA will continue to seek solutions to reduce wait times and provide the service that Canadians have come to expect.

To detect, prevent, and address potential instances of fraud and identity theft, the CRA continues to monitor, investigate, and resolve individual accounts and emergency and recovery benefit applications. Canadians are able to report suspicious activities on their accounts through both phone and web channels.

### **Digital Transformation**

Technological advancement and consumers' shift to online commerce is revolutionizing daily life, while new business and employment models are reshaping the global economy. The CRA must keep abreast of the evolution of digital tax compliance risks and harness emerging technologies to help it streamline its own operations, and improve how it manages its data to facilitate more informed decision-making. The CRA's Digital Transformation Officer is playing a pivotal role in implementing a comprehensive, integrated approach to a digital change agenda that fuses modern technology with contemporary

business practices to deliver services in simple, modern, and effective ways that are designed for digital platforms.

**Safeguarding data**

In today’s increasingly connected world, all organizations must constantly take steps to safeguard sensitive information against evolving threats. Security and reputational risks, such as scams, identity theft, and cyberattacks, have significant potential to affect the CRA’s business operations. The rapidly changing business environment and the digitalization of the economy have resulted in the need for the CRA to develop systems and approaches to adapt quickly to emerging risks that jeopardize the revenue base. The CRA has been investing in business intelligence, advanced analytics, artificial intelligence, and related technologies and infrastructure to better identify high risk cases of non-compliance. The CRA recognizes that security must be managed in a proactive and holistic manner and is working to enhance its information technology security to strengthen its overall security posture in accordance with industry best practices.

**Diversity and inclusion**

Canada is one of the most diverse countries in the world. One-fifth of Canada’s people were born outside Canada and, by 2031, almost a third of Canadians will be visible minorities. Canada’s Indigenous population is growing at more than four times the rate of the non-Indigenous population. Estimates of people who identify as LGBTQ2+ in Canada range from 5% to 13%. One in seven adult Canadians self-identify as having a disability. By the age of 40, 1 in 2 Canadians has or have had a mental illness. Renewed efforts to enhance diversity and inclusion have resulted following worldwide calls to action to create a more just society with fewer systemic barriers to inclusion for marginalized groups like Indigenous peoples, racialized people and persons with disabilities. Leading organizations have demonstrated that they are more successful when they leverage the advantages that come from their entire pool of talent. The Clerk of the Privy Council has identified diversity and inclusion in the federal Public Service, especially in leadership, as a top Government of Canada priority. The CRA is committed to developing a more diverse workforce and inclusive workplace.

**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.
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**Staffing principles related to an effective workforce:**

<b>Competency</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 webpage](#)<sup>x</sup>:

- 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

This Plan does not include information on 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>xi</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  
**Website:** [www.canada.ca/en/revenue-agency](http://www.canada.ca/en/revenue-agency)<sup>xii</sup>

## Appendix: definitions

### **appropriation**

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

### **budgetary expenditures**

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

### **core responsibility**

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 result**

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**

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

### **departmental results framework**

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

### **Departmental Results Report**

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.

### **experimentation**

The conducting of activities that explore, test and compare the effects and impacts of policies and interventions in order to inform decision-making and improve outcomes for Canadians. Experimentation is related to, but distinct from, innovation. Innovation is the trying of something new; experimentation involves a rigorous comparison of results. For example, introducing a new mobile application to communicate with Canadians can be an innovation; systematically testing the new application and comparing it against an existing website or other tools to see which one reaches more people, is experimentation.

**full-time equivalent**

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)**

An analytical process used to assess how diverse groups of women, men and gender-diverse people experience policies, programs and services based on multiple factors including race, ethnicity, religion, age, and mental or physical disability.

**government-wide priorities**

For the purpose of the 2022–23 Departmental Plan, government-wide priorities are the high-level themes outlining the government’s agenda in the 2021 Speech from the Throne: protecting Canadians from COVID-19; helping Canadians through the pandemic; building back better – a resiliency agenda for the middle class; the Canada we’re fighting for.

**horizontal initiative**

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**

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

**performance**

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**

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**

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**

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**

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**

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**

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**

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**

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

## Endnotes

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- <sup>i</sup> Minister of National Revenue Mandate Letter, <https://pm.gc.ca/en/mandate-letters/2021/12/16/minister-national-revenue-mandate-letter>
- <sup>ii</sup> Privy Council Office, Call to Action, <https://www.canada.ca/en/privy-council/corporate/clerk/call-to-action-anti-racism-equity-inclusion-federal-public-service.html>
- <sup>iii</sup> Canada Revenue Agency Taxpayer Bill of Rights, <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/taxpayer-bill-rights.html>
- <sup>iv</sup> GC InfoBase Results, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html - infographic/dept/46/results/>
- <sup>v</sup> GC InfoBase Results, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html - infographic/dept/46/results/>
- <sup>vi</sup> Canada Revenue Agency Sustainable Development, <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/sustainable-development/dsds-2020-23.html>
- <sup>vii</sup> Privy Council Office, Call to Action, <https://www.canada.ca/en/privy-council/corporate/clerk/call-to-action-anti-racism-equity-inclusion-federal-public-service.html>
- <sup>viii</sup> Privy Council Office, CRA's Letter on Implementation, <https://www.canada.ca/en/privy-council/corporate/clerk/call-to-action-anti-racism-equity-inclusion-federal-public-service/letters-implementation/1/canada-revenue-agency.html>
- <sup>ix</sup> 2022-2023 Main Estimates, <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates.html>
- <sup>x</sup> Canada Revenue Agency, <https://www.canada.ca/en/revenue-agency.html>
- <sup>xi</sup> Report on Federal Tax Expenditures, <https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html>
- <sup>xii</sup> Canada Revenue Agency, <https://www.canada.ca/en/revenue-agency.html>