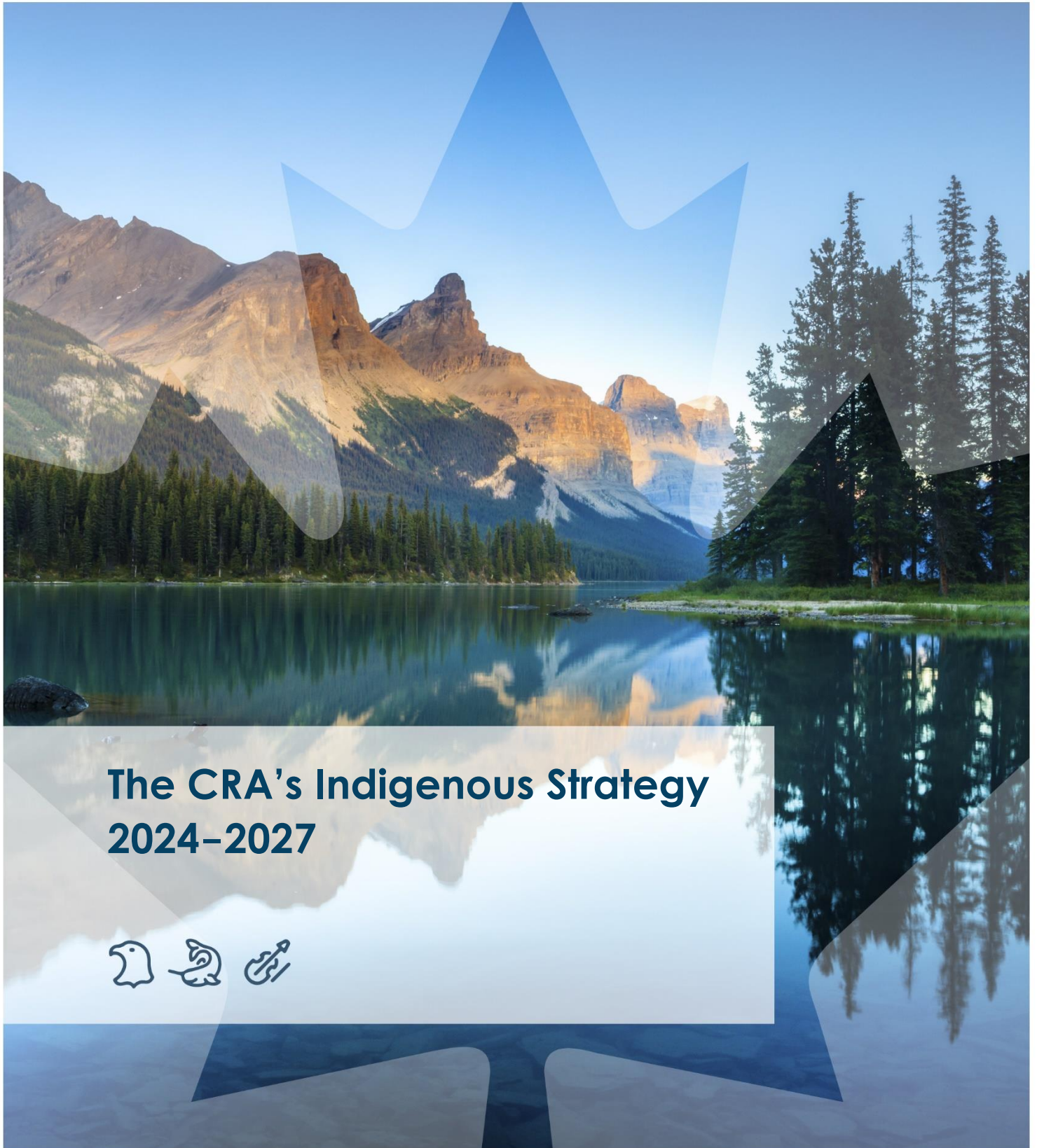




Canada Revenue
Agency

Agence du revenu
du Canada



The CRA's Indigenous Strategy 2024-2027



Land acknowledgment

At the Canada Revenue Agency (CRA), we show our respect for and acknowledge the ancestral territory of First Nations, Inuit, and Métis. The land has been a place of learning for Indigenous Peoples who have for millennia passed on their rich cultures, history, and traditions from one generation to the next. We are thankful for the opportunity to work, collaborate, and offer services on these lands within a diverse, and inclusive country.

In the context of this Strategy, we invite you to reflect on how we can collectively support and amplify the voices of Indigenous Peoples. It is a priority for the CRA to meet its reconciliation obligations and to deliver excellent services to Indigenous Peoples. Providing current and future Indigenous employees with a positive, safe, and inclusive workplace, in turn, will foster more cultural sensitivity across the Agency.

We ask that you take a moment to reflect on Indigenous Peoples' history and land you are currently on.

You may choose to turn to [Native-Land.ca | Our home on native land](#) to learn more about the land you are on and [Indigenous arts, culture and heritage \(rcaanc-cirnac.gc.ca\)](#) to learn more about Indigenous culture and history.

Message from the CRA's Indigenous Employee Network



The Indigenous Employee Network's mandate is to create and maintain a supportive network for Indigenous employees to be able to connect with each other. The Network ensures every employee can celebrate their cultural identity within an environment that fosters diversity, equality, and inclusion. As well, it ensures that all the branches and regions have a voice to further the implementation of the calls to action leading toward reconciliation.

The Network's success has led it into a consultative role in relation to policy, governance, and reconciliation. The CRA's Indigenous Strategy Working Group worked with the Network as an important partner.

As vast and diverse as our country is, so too are Indigenous Peoples. They bring a unique perspective, a holistic understanding, and a way of life to be embraced and respected. Through this Strategy, the Network supports the CRA's efforts to effectively communicate with Indigenous Peoples.

As well, the Network will help us build trust with Indigenous clients and employees on our path toward reconciliation.

Message from the Minister and the Parliamentary Secretary

The Canada Revenue Agency's (CRA) Indigenous Strategy for 2024 to 2027 embodies the CRA's commitment to its People First Approach. The Strategy is an expression of the CRA's core values of being a collaborative, supportive, fair, and innovative organization.

The CRA's role goes beyond tax administration. It plays a vital part in supporting the Government of Canada's vision to move the country forward by contributing to the economic and social well-being of all people living in Canada. To help guide the CRA's interactions with Indigenous Peoples, the CRA's Indigenous Strategy focuses both on building trust with Indigenous communities and organizations and on tailoring, where possible, its services and programs to the needs of Indigenous clients.

The journey towards reconciliation is ongoing. This strategy builds on the CRA's past efforts to uphold the United Nations Declaration on the Rights of Indigenous Peoples. Recognizing the unique circumstances of First Nations, Métis, and Inuit communities is central to the Declaration and is a cornerstone of the Strategy. Respect and inclusivity are the foundation for positive change. As we continue to walk this path of renewing nation-to-nation, government-to-government, and Inuit–Crown relationships, we remain open to learning and growing every step of the way.

We know that the CRA, like us, is devoted to the people we serve. We are confident that its workforce, in collaboration with Indigenous partners across the country, will make meaningful progress on achieving the Strategy's goal to improve outcomes for Indigenous Peoples when they interact with the CRA.

We welcome you to read the Indigenous Strategy in full so you can learn more about the CRA's plans for 2024 to 2027.



Message from the Commissioner and Deputy Commissioner

The launch of the Canada Revenue Agency's (CRA) Indigenous Strategy 2024-2027 marks the start of a new chapter – an ambitious but necessary one. It embodies our vision to be a trusted and fair world-class tax and benefits administrator, and it embraces the core values of Integrity, Professionalism, Respect and Collaboration that underpin our People First philosophy.

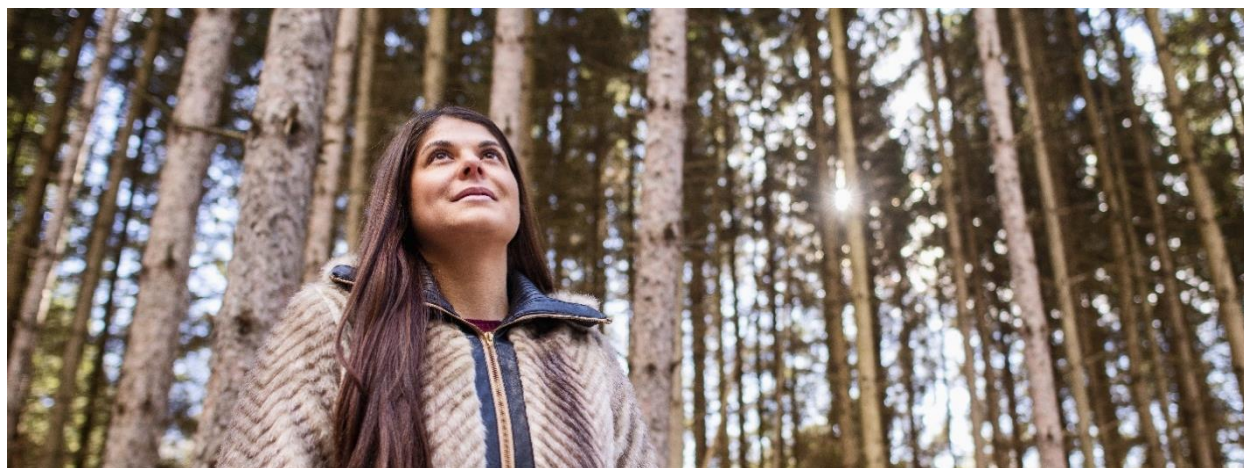
We are grateful for the hard work, dedication, and collaboration that went into developing it. Thank you to every single branch, region, and the Indigenous Employee Network (IEN) for being involved in this important work.

Uplifting and amplifying the voices of Indigenous Peoples is crucial to better respond to their unique needs and advance the CRA's collective efforts towards reconciliation. As defined by the [Truth and Reconciliation Commission](#) (TRC) in 2015, reconciliation is the process of establishing and maintaining a mutually respectful relationship between Indigenous and non-Indigenous Peoples in Canada.

The CRA Indigenous Strategy is intended as a guide for the Agency to take into account the various historical and cultural backgrounds of First Nations, Métis and Inuit, and the distinctiveness of each Indigenous taxpayers' situation. Strengthening our commitment to inclusiveness and our potential to serve Indigenous Peoples in a meaningful way.

As we strive for service excellence, we must continue to be guided in all situations by empathy and humility. These two values have been central to many Indigenous cultures across Turtle Island for centuries, and they are essential principles of the Agency's People First philosophy, as well as our journey on the road to reconciliation.





Executive summary

The CRA's Indigenous Strategy is integrated, ambitious, realistic and results oriented. The strategy takes inspiration from the United Nations Declarations on the Rights of Indigenous Peoples and contributes to the Government of Canada's efforts to advance reconciliation. It presents an integrated approach to improve trust and ensure that our services are client-centric with an Indigenous focus. It will be accomplished by implementing 6 strategic initiatives that focus on building long-lasting and meaningful relationships with Indigenous communities and tailoring services for Indigenous clients.

By establishing collaborative relationships with Indigenous communities and organizations, we will build trust and improve their collective experience with us. This will involve: **1) developing systematic engagements, 2) promoting a procurement strategy for Indigenous businesses, and 3) improving hiring and retention rates of Indigenous employees.**

By pursuing client-centric approaches to service delivery, we will ensure our services are understandable, easily accessible, and tailored to Indigenous clients' needs. We will do this by **4) exploring customization of our services, 5) tailoring our communications and web pages, and 6) increasing technical and cultural training for CRA employees.**

By improving individual experiences when interacting with us, we anticipate that trust in our organization will positively evolve. This will ensure that Indigenous Peoples' participation in the tax and benefit system is maximized.

We recognize that transforming our approach to personalized services for Indigenous Peoples will take time; nonetheless, we are moving diligently in the right direction, which is that of reconciliation.

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Vision

Outcomes at a glance

The main goal of the Indigenous Strategy is to improve outcomes for Indigenous Peoples when they interact with the CRA. Therefore, the success of our Indigenous Strategy will be measured by the ultimate outcome of increasing Indigenous Peoples' participation in the Canadian tax and benefits system. This matters because we know that increased participation can increase the economic well-being of Indigenous Peoples by connecting them to important tax credits and benefit payments that they would not get otherwise.

Ultimate outcome

Increase Indigenous Peoples' participation in the tax and benefits system.

Intermediate outcomes

This Strategy focuses on two intermediate outcomes that the [2022 Public Opinion Research: Understanding Indigenous experience with tax filing report](#) identified as the most important elements driving the perception of our performance. These outcomes affect whether Indigenous Peoples participate in the tax and benefits system:

1. **Indigenous Peoples have trust in the CRA:** building sustainable, respectful, and reciprocal relationships with Indigenous communities and organizations
2. **Programs and services are Indigenous -client-centric:** tailoring the CRA's services to address the distinct needs of Indigenous Peoples

These intermediate outcomes are interrelated since some activities that contribute toward making our services Indigenous-client-centric also generate trust, and vice versa. Successfully implementing the intermediate outcomes will make a significant

The CRA's Indigenous Strategy 2024–2027

impact on our organization, driving our performance and achieving the ultimate outcome of the Strategy.

Strategic initiatives for 2024–2027

Build relationships

1. Systematic Indigenous engagements
2. Procurement strategy for Indigenous businesses
3. Hiring, retention, and career development of Indigenous employees

Tailor services

4. Explore and implement customized Indigenous services, where feasible
5. Indigenous web pages and communications
6. Technical and cultural training

Opportunities for a distinction-based approach

The Government of Canada recognizes First Nations, Inuit, and the Métis as the Indigenous Peoples of Canada, consisting of distinct, rights-bearing communities with their own histories, including with the Crown. Taking a distinction-based approach for the CRA's Indigenous Strategy 2024–2027 ensures that we acknowledge, affirm, and implement the unique rights, interests and circumstances of First Nations, Inuit, and Métis. We are committed to tailoring the strategic initiatives to fit the diverse needs of Indigenous Peoples.



Context

Background

The Canada Revenue Agency (CRA) has an important mandate of administering the Canadian tax and benefits system. Our clients' economic and social well-being are directly affected by the way we deliver our services.

Service delivery is crucial for our clients because filing income tax returns allows them to receive numerous benefits and tax credits that are often income-tested. This is particularly important since research has shown that our efforts to date in fulfilling our objectives of maximizing participation in the tax and benefit system has not yielded equal results in all segments of Canadian society.

Specifically, Indigenous Peoples in Canada have lower levels of tax filing rates, lower overall satisfaction with the services we provide, and less trust in our organization as compared to the rest of the Canadian population. These facts are supported by the public opinion research (POR) report, [Understanding Indigenous Experience with Tax Filing \(2022\)](#). Many Indigenous Peoples are not filing their taxes, which affects their ability to get the benefits they are eligible for. For instance, 89.3% of all Canadian residents participate in the tax and benefits system as compared to only 76.5% of people who live on reserve. Also, the 2022 POR identified that trust and service are the most important elements that drive perception of our performance. This affects Indigenous clients' participation in the tax and benefits system.

Given the context of the Government of Canada's commitment to reconciliation and the implementation of the United Nations Declaration of the Rights of Indigenous Peoples (the UN Declaration) through the *United Nations Declaration on the Rights of Indigenous Peoples Act* (the Act), we are taking this opportunity to develop an integrated, ambitious, realistic and results-oriented strategy aligned with the spirit of the UN Declaration.

The time needed to establish trust

In a world where trust is the cornerstone of strong relationships and vibrant communities, building and maintaining trust is an essential endeavour. Trust among the general population is a process that takes time, consistency, and continuous effort. When it comes to fostering trust with Indigenous Peoples, a more profound commitment must be made due to the historical harms the Government has inflicted upon them.

The foundation of trust is rooted in respect and empathy. Individuals, government departments and agencies must consistently deliver on promises, act with integrity, and communicate openly to gain the trust of the wider community.

Building trust with Indigenous Peoples also requires recognizing and addressing the deep-rooted historical injustices they have faced. Centuries of colonization, land dispossession, forced assimilation, and cultural suppression have left a lasting impact on Indigenous communities. These traumatic experiences have given rise to a deep-rooted- mistrust in the Government. Therefore, there is a risk that our effort to improve trust may not produce results within the typical time frame of a strategy.

Although this initial strategy has a three-year horizon, we understand that we will need a long-term commitment to change to achieve positive outcomes for Indigenous Peoples.

The CRA's Indigenous Strategy 2024–2027 is the outcome of an ongoing effort to bring together the strengths and willingness of internal and external partners to help improve services to Indigenous Peoples. Over the past year, we asked many people to reflect with us on how to adjust our approach toward Indigenous clients, including the CRA's Board of Management. We followed a thorough and evidence-based- process that included an environmental scan, literature review, the POR, and engagements with various internal and external partners. These partners included National Indigenous Organizations (NIOs), the CRA's Indigenous Employee Network (IEN), other government departments, and tax agencies from other countries.

Alignment with the Government of Canada's commitments and priorities

The CRA conducted an analysis of the environment to help shape the Strategy's outcomes and prioritized initiatives. It consisted of a literature review and an analysis of external Government of Canada's reports and plans, journals, studies, newsletters, and articles, as well as internal plans, strategies, reports, and qualitative and quantitative research projects. These included:

- [United Nations Declaration on the Rights of Indigenous Peoples Act Action Plan](#), 2023

The United Nations General Assembly adopted this declaration on

September 13, 2007. The Action Plan sets out a framework for putting the Declaration on the Rights of Indigenous Peoples (the UN Declaration) in place at the federal level. The Action Plan contains 3 specific obligations:

1. The Government of Canada must take all measures necessary to ensure consistency of federal laws with the Declaration
 2. The Minister of Justice, with other federal ministers, must develop and implement an action plan to achieve the objectives of the Declaration, and
 3. Where a statute requires periodic review, responsible departments will conduct that review in a manner that ensures consistency with the UN Declaration and meets applicable consultation and cooperation requirements in the UN Declaration Act
- [Truth and Reconciliation Commission Calls to Action](#), 2015
The Truth and Reconciliation Commission (TRC) in Canada issued 94 Calls to Action as part of its final report, which the TRC released in 2015. These calls to action aim to address the historical injustices and harms that Indigenous Peoples experienced in Canada, particularly in relation to the Indian residential school system.
 - [Auditor General of Canada's Report on Access to Benefits for Hard-to-Reach Populations](#), 2022
This report highlights a deficiency in our and Employment and Social Development Canada's efforts to help connect hard-to-reach populations with benefits meant to assist low-income Canadians. In light of the findings, this report serves as a driver to reshape how we identify underserved populations, enhance outreach efforts to make them more tailored, and refine our methods for measuring the utilization of benefits.
 - [Principles Respecting the Government of Canada's Relationship with Indigenous Peoples](#)
The Government of Canada is committed to achieving reconciliation with Indigenous Peoples through a renewed, nation-to-nation, government-to-government, and Inuit-Crown relationship. This relationship must be based on the recognition of rights, respect, co-operation, and partnership as the foundation for transformative change. The 10 principles laid out in this document will help guide this relationship.
 - [Understanding Indigenous Experience with Tax Filing](#), 2022
Both the quantitative and qualitative parts of this research gathered data on how we can improve the level of satisfaction with our services. However, much of the data suggests that improvements in any specific area will not be nearly as impactful without first improving on the relationship between Indigenous Peoples and our organization.

The CRA's Indigenous Strategy 2024–2027

- **[Mandatory minimum 5% Indigenous procurement target \(sac-isc.gc.ca\)](https://www.sac-isc.gc.ca)**
In 2021, the Procurement Strategy for Aboriginal Business was reformed and rebranded to the Procurement Strategy for Indigenous Businesses. As part of the changes, the Government of Canada introduced a mandatory directive for federal departments and agencies. The directive requires them to allocate to a qualified Indigenous business a minimum of 5% of the total value of the contracts they award.
- **[Employment Equity, Diversity and Inclusion at the Canada Revenue Agency Annual Report](#), 2020–2021**
The CRA updates this evolving report in response to shifts in the employment social and demographic landscape. The report contains activities to address existing areas of underrepresentation and increase diversity, develop inclusion, and address racism.
- **[Many Voices One Mind: A Pathway to Reconciliation](#)**, 2017
This whole-of-government strategy seeks to reduce and remove barriers to Public Service employment that Indigenous Peoples have encountered. It also seeks to summarize how to capitalize on the diversity of experience and ideas that Indigenous Peoples bring to the Public Service.
- **Indigenous Linkage Rate Study**, 2022
This study shows Indigenous participation in the tax and benefits system and analysis to help inform tax participation, improve the service agenda, and help focus outreach activities.
- **What We Heard Report: Engagement with Indigenous Employees**, 2021
This report details an engagement session between 100 Indigenous employees from all branches and regions. The topics discussed were awareness of Indigenous culture at all levels, hiring and retention of Indigenous employees, Indigenous engagement, and tailored services.

Together with First Nations, Inuit, and Métis, we are charting a new way forward in building renewed, nation-to-nation, Inuit-Crown, government to government relationships based on the affirmation of rights, respect, co-operation, and partnership.
- UNDA Action Plan 2023-28



Strategic initiatives

Strategic initiative 1: Systematic Indigenous engagements

Our actions to make this happen

- Engage proactively and systematically with National Indigenous Organizations (NIOs) to develop and maintain a strong partnership based on respect and mutual benefit.
- Establish formal consultation tables to build partnerships with NIOs on various subjects of mutual interest including:
 - Operational challenges that may have policy considerations (in consultations with Finance Canada)
 - Service delivery
 - Procurement for Indigenous businesses
 - Data sharing and data sovereignty
 - Hiring and retention of Indigenous employees
 - Tax compliance for Indigenous businesses
- Organize at least one engagement each year at the senior management level to lead NIOs' engagement as it relates to progress of the Strategy.
- Support each NIO at the national level by sharing resources, and funding for consultation at the operational level.

The CRA's Indigenous Strategy 2024–2027

- Coordinate engagement efforts internally and with other federal departments and provincial partners to minimize the consultation burden on NIOs.
- Maintain active engagement with regional Indigenous service organizations, communities, and advocacy groups in addition to strategically collaborating with NIOs and government departments. Working closely with these regional partners will enhance our understanding of the services provided to Indigenous Peoples. In turn, this will foster greater accountability and transparency in decision-making when we develop Indigenous programs.

How does this strategic initiative contribute to increasing trust?

Ensuring that Indigenous Peoples' perspectives are at the centre of the design and implementation of any public focused program, policy or project will increase trust.

Engagement is a two-way dialogue process with the purpose of listening and a commitment to taking action. With Indigenous engagements, our goal is to build relationships and demonstrate humility and the openness to collaborate.

Together with First Nations, Inuit, and Métis, we are charting a new way forward toward reconciliation – toward a new relationship and the promise of a more fair and equitable Canada for all.

- UNDA Annual Report 2022

Strategic initiative 2: Procurement strategy for Indigenous businesses

Our actions to make this happen

- Continue to review and expand our policy direction and strengthen accountability to better fulfill our obligations under the Procurement strategy for Indigenous Business.
- Partner with NIOs to promote procurement opportunities.
- Promote the procurement opportunities through our outreach and awareness activities (liaison officers and outreach officers) and web page.
- Promote [Indigenous Considerations in Procurement \(csps-efpc.gc.ca\)](https://csps-efpc.gc.ca) training.
- Consider including Indigenous Procurement in performance agreements (similar to green procurement).

- Increase promotion among all Indigenous businesses since there is a lack of diversity in the procurement portfolio.

How does this strategic initiative contribute to increasing trust?

An Indigenous procurement strategy involves a partnership for the benefit of all parties.

The procurement opportunities or contracts we award to Indigenous businesses will constitute economic opportunities beneficial to Indigenous partners.

The Government of Canada recognizes that an effective way to improve the well-being and quality of life of [Indigenous] people in Canada is to improve their economic opportunities.

- Procurement Strategy for Indigenous Business Strategic initiative 3: Hiring, retention and career development of Indigenous employees

Our actions to make this happen

- Ensure that Indigenous CRA employees are leading or on the front lines of the recruitment process.
- Foster the joint efforts of our branches and regions to recruit Indigenous students from various university, college, and high school settings.
- Promote work opportunities during outreach activities and on our web pages for Indigenous Peoples.
- Prioritize and promote remote job opportunities in Indigenous communities where the participation in the tax and benefits system is low.
- Encourage career development by focusing on mentoring and sponsorship.
- Partner with the CRA's Indigenous Employees Network, at all stages, to continually and systematically obtain the necessary feedback on their experience as CRA employees.
- Partner with NIOs to promote job opportunities at our agency.

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- Create a national pool of Indigenous employees.

How does this strategic initiative contribute to increasing trust?

According to the POR, Indigenous Peoples feel more comfortable interacting with Indigenous employees.

Having a workforce that represents the people we serve will foster a sense of belonging and increase trust.

Achieving a Public Service where Indigenous Peoples feel included is timely. It is in line with the Government's broad Reconciliation agenda, defined by renewed nation-to-nation, government-to-government, and Inuit-Crown relationships with Indigenous Peoples.

- Many Voices One Mind: A Pathway to Reconciliation

Employee spotlight

WliWni, my name is Vanessa. I am First Nation Abenaki from the community of Odanak. I first started at the CRA in 2009 for the Quebec Region and had never self-identified as Indigenous. I didn't believe it was pertinent to do so. Over the years I have sought to find my place within the CRA. My goal has always been to ignite pride within my fellow Indigenous employees and encourage well-being and inclusion by increasing cultural awareness and understanding.

The Quebec Regional Indigenous Initiative is all of that. It is a place where we can connect, a place where together we open horizons to the CRA's practices. And above all, it is a place where we can feel at home. Today, I am proud to self-identify as an Indigenous employee at the CRA and encourage others to do so.



Vanessa Turcotte
Co-founder of the Quebec Regional Indigenous Initiative

Strategic initiative 4: Exploration and implementation of tailored service approach, where feasible

Our actions to make this happen

- Train a percentage of employees or create a dedicated task force to handle Indigenous files in a culturally informed manner. This will increase our ability

to provide customized Indigenous services and will provide foundational skills that would be transferable to serving all Canadians.

- Expand our outreach efforts for tax and benefits in Indigenous communities, prioritizing resources in communities where the participation in the tax and benefits system is low.
- Develop personas to improve cultural awareness, client experience and insights.
- Consult with Finance Canada and other Government departments regarding challenges in tax and benefit administration related to the unique circumstances of Indigenous Peoples.
- Enhance our understanding of Indigenous clients' service and compliance experiences and circumstances when they contact or interact with us.
- Put a feedback loop mechanism in place to track service complaints related to Indigenous Peoples.
- Identify opportunities to tailor processes and communications assisting compliance that are responsive to the unique circumstances of Indigenous Peoples.
- Proactively monitor legislative and policy changes that may affect service for Indigenous Peoples, and when relevant, take timely administrative measures to lessen any impacts.
- Plan a client experience research project that will allow us to deeply understand our clients' challenges and expectations throughout their interactions with us. This will include using a combination of industry-standard methodologies, such as ethnographic research, journey mapping, user experience, human-centred design, and Lean Six Sigma.

How does this strategic initiative contribute to making Indigenous clients central to our services?

Our services will be client-centric if they are understandable, easily accessible, and designed to respond to the specific needs and circumstances of Indigenous clients. This tailored service approach encourages tax compliance and increases benefit uptake.

Indigenous Outreach planning must be data-driven to ensure the diversity of unique needs of communities is appropriately met.

- The Assessment, Benefit, and Service Branch's Indigenous Service Strategy

Strategic initiative 5: Indigenous web pages and communications

Our actions to make this happen

- Design and enhance our dedicated web pages so they reflect Indigenous People's needs and circumstances.
- Ensure the information on the web pages is simple to understand (for example, using plain language)
- Make relevant content and products available in Indigenous languages.
- Tailor and design communications to address unique situations among Indigenous Peoples (levels of digital skill, confidence, and access).

How does this strategic initiative contribute to making Indigenous clients central to our services?

Tailoring our public communications will ensure that the information is easily accessible to Indigenous Peoples.

23% of the respondents from the POR showed that translating materials in Indigenous languages would ensure that all Indigenous Peoples understand the benefits and credits they are eligible for.

Inaccurate and unclear information results in, at best, more difficulties for them [Indigenous Peoples] when filing their tax returns and, at worst, **erosion of their trust in the tax system.**

- Office of the Taxpayers Ombudsperson

Strategic initiative 6: Technical and cultural training

Our actions to make this happen

- Create a technical training module for the employees of program areas that focuses on the *Indian Act* tax exemption.
- Continually consult with NIOs on whether the cultural material we offer to our employees is relevant.

The CRA's Indigenous Strategy 2024–2027

- Ensure that dedicated employees in the service and compliance functions at the CRA have the cultural training and skills to have successful interactions with Indigenous Peoples.

How does this strategic initiative contribute to making indigenous clients central to our services?

Adequate technical knowledge reduces the risk of dissatisfaction during service interactions. For example, it would reduce the need for telephone transfers and shorten wait times.

Employees would become more empathetic and understanding of Indigenous realities, creating a culturally safe environment for clients and employees.

Increased understanding of the needs of Indigenous Peoples will make sure our new initiatives address these needs.



Conclusion

Designing and executing a strategy to tailor tax and benefits services for a specific segment of the population is a significant challenge and opportunity.

The Indigenous Strategy strikes a balance between ambition and realism and recognizes that change takes time and continuous effort. Though immediate results may not be apparent, our efforts to enhance services for Indigenous clients will undoubtedly produce positive effects in our interactions with them and with our employees. This commitment aims to foster long-term transformative change within our organization.

We curated each strategic initiative to ensure we see progress in the long term, and our unwavering commitment to working collaboratively to reach our goals will make sure we successfully implement this Strategy.

Appendix A: Glossary

Provides an overview of key terms and acronyms used throughout the Strategy.

CCB: Canada child benefits. All families who are residents of Canada for tax purposes and have children under the age of 18 are eligible for the CCB; however, families with higher incomes may not be eligible to receive the CCB.

CRA: Canada Revenue Agency

Data sovereignty: Data sovereignty relates to the administration and governance of data. It concerns data collection and storage and who can access it. Indigenous data sovereignty relates to the objective of First Nations, Inuit, and Métis Peoples to have control over records collected from and relating to them.

EEOG: Employment equity occupational group

Indian: “Indian” is a term used to describe the original inhabitants of North America. It is most commonly applied to First Nations people specifically, as reflected in the name of the *Indian Act*. “Indian peoples” are one of three groups of peoples recognized as Aboriginal in the Constitution Act, 1982. Preference is now to use the term “First Nations,” while “Indian” remains the legal term.

Indian status: The “legal status of a person who is registered as an Indian under the *Indian Act*. Under the *Indian Act*, status Indians, also known as registered Indians, may be eligible for a range of benefits, rights, programs, and services offered by the federal and provincial or territorial governments.”

Indigenous: This has become the more common and politically correct term to refer to the three Aboriginal groups – First Nations, Inuit, and Métis.

Indigenous Linkage Rate Study: A study that links CRA administrative data with Statistic Canada’s census data to estimate the participation rates in the tax and benefits system.

NIO: National Indigenous organization. In relation to the Indigenous Strategy, NIOs include, but are not limited to the Assembly of First Nations (AFN), Inuit Tapiriit Kanatami (ITK), the Métis National Council (MNC), the Congress of Aboriginal Peoples (CAP).

POR: POR stands for public opinion research. In the context of this Strategy, it refers specifically to the Understanding Indigenous Experience with Tax Filing (2022) POR we conducted with Indigenous Peoples

Separation rate: Throughout this Strategy, the term “separation” is used to refer to all exits from the CRA, including retirements, resignations, and all other terminations of service.