



Canada Revenue
Agency

Agence du revenu
du Canada

Code of integrity and professional conduct

How we work

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Preamble

The Canada Revenue Agency (CRA) is responsible for administering tax, benefits, and related programs for Canada. Canadians, taxpayers, and benefit recipients expect to receive accurate, fair, sensitive, timely, and professional service, even during difficult interactions and challenging situations. These expectations are laid out in the [Taxpayer Bill of Rights](#).

All CRA employees – executives, managers, temporary and permanent employees, and students – play a role in ensuring that the CRA administers these programs in a helpful, fair, transparent, and accurate manner. This is how we enhance trust, influence compliance, and contribute to the ongoing economic and social well-being of Canada.

CRA employees achieve this by putting people first, and demonstrating our values – Integrity, Professionalism, Respect, Collaboration – in everything we do, and by following our clear rules reflected in the Code of integrity and professional conduct, and in corporate policy instruments (CPI). When we all act in accordance with CRA values and rules, it has a positive impact that expands beyond the CRA as we work to improve the programs and services we provide both internally and externally.

We protect our integrity: We know that there are serious consequences for breaching our Code and CPIs. We voice our concerns and report situations that threaten the health, safety, and security of the CRA.

We protect information and assets: We safeguard the privacy and confidentiality of CRA and taxpayer information and assets and use these for authorized business purposes only.

We manage and protect public funds: We recognize the importance of properly managing and protecting public funds and reporting fraud. We are diligent when we manage public funds, and consider sustainable development in our decisions.

We protect our reputation: We maintain our reputation through the way we present ourselves, engage in political activities, prevent conflicts of interest, use social media, and talk about the CRA. We strive for client service excellence in all our interactions.

We foster a healthy and respectful workplace: We work together to create healthy workplaces by interacting with civility and respect, embracing diversity and inclusiveness, and making efforts to ensure people feel heard and valued.

We are the CRA, and this is how we work.

Table of Contents

The Canada Revenue Agency (CRA): Who we are.....	1
▪ Application	1
▪ Objective.....	1
▪ CRA mission, vision, and values	1
▪ Terms and conditions of employment	1
○ Learn more about Collective Agreements.....	2
○ Learn more about leadership at the CRA	3
We Protect Our Integrity.....	3
▪ Consequences of misconduct.....	3
▪ Voicing concerns and our duty to report.....	4
○ Learn more about reporting wrongdoing under the PSDPA	4
○ Learn about the CRA Integrity Framework.....	5
We Protect Information	5
▪ Privacy and confidentiality of taxpayer information.....	6
○ Learn about the CRA Privacy Policy	6
▪ Protection of proprietary information and intellectual property	6
○ Managing CRA information	7
○ Identifying and marking protected and classified information	7
○ Complying with official requests for CRA information	7
○ Providing testimony or information	8
○ Use of tax information for human resources management.....	8
We Protect Our Assets.....	9
▪ CRA and Government of Canada assets	9
○ Learn more about Government-issued identification cards	9
○ Learn more about Government-owned or leased vehicles.....	9
○ Learn more about Government-issued acquisition or travel cards	9
▪ CRA computer systems and electronic networks	10
○ Find out what “limited personal use” means	10
○ Learn more about virtual work	11
We Manage and Protect Public Funds	11
▪ Financial management.....	11
▪ Fraud	11
▪ Penalties for fraud.....	12
▪ Fundraising and solicitation.....	12
We Protect Our Reputation	13
▪ Duty of loyalty	13
▪ Professional image	13
▪ Client service excellence	13
▪ Off-duty conduct	13
▪ Conflict of interest	14
▪ Social media	14
▪ Speaking on behalf of the CRA.....	14
▪ Publicly commenting about the CRA or the Government of Canada	14
▪ Political activities.....	15
We Promote a Safe, Healthy, and Respectful Workplace.....	15
▪ Preventing and resolving workplace issues.....	15
○ Occupational Health and Safety Program.....	15
○ Early Intervention and Return to Work Program	16
▪ Employee support services	16

▪ Alcohol, cannabis, medication, and other drugs or intoxicants	17
▪ Smoking.....	17
Acknowledgements.....	17
Appendix A – References	18
Appendix B – Values and Ethics Code for the Public Sector (VECPS).....	20
Version history	25

The Canada Revenue Agency (CRA): Who we are

Application

The CRA Code of Integrity and Professional Conduct (Code) applies to all CRA employees, whether temporary or permanent, including executives, managers, team leaders, and students. It continues to apply to employees on leave, with or without pay.

Objective

The Code reflects the rules that are established in law, and in corporate policy instruments (CPI). The Code helps guide employees in following the rules of the CRA. It should also be used to guide and shape employees' behaviours in the workplace to support and reflect the CRA's mission, vision, and values, through our approach to service culture.

No code can be all encompassing, and situations may arise that are not addressed specifically in this document. If you find yourself in a dilemma, or have a question about what to do, start by reviewing this Code. It links to other resources, including relevant laws and CPIs. You can also refer to a CRA-specific Model for integrity-based decision making or discuss the issue with your manager.

CRA mission, vision, and values

Our mission

Our mission is to administer tax, benefits and related programs and to ensure compliance on behalf of governments across Canada, thereby contributing to the ongoing economic and social well-being of Canadians.

Our vision

Trusted, fair, and helpful by putting people first.

Our values

Four enduring values guide our organization:

- **Integrity:** We establish and preserve trust with all stakeholders by applying the law fairly and upholding our standards.
- **Professionalism:** We are knowledgeable, accurate, conscientious, innovative, and service-oriented.
- **Respect:** We interact with people in a way that makes them feel heard and valued. We listen and respond judiciously.
- **Collaboration:** We recognize and act on opportunities to work together to deliver the Agency's mandate. We consult, and share ideas, fostering innovation to improve the service experience, both internally and externally.

Terms and conditions of employment

As Federal Public Servants and CRA employees we are all bound by terms and conditions of employment. Complying with any and all applicable terms and conditions of employment is mandatory. Failure to comply with any of the following may lead to disciplinary or administrative measures, up to and including termination of employment.

The Code, Values and Ethics Code for the Public Sector, and Directive on Conflict of Interest

Working at the CRA requires us to become familiar with, and to comply with this Code, the [Values and Ethics Code for the Public Sector \(VECPS\)](#), and the [Directive on Conflict of Interest](#) – both in letter and in spirit.

The full VECPS, featuring the values of respect for democracy, respect for people, integrity, stewardship, and excellence, forms part of this Code.

To help ensure employees are aware of their obligations, each year employees are asked to affirm their understanding of and commitment to abiding by their obligations under the Code, the VECPS, and the Directive on Conflict of Interest.

Oath or Affirmation

The [Oath or Affirmation](#) is signed by every public servant when they initially join the public service. By signing the oath or affirmation, public servants swear or affirm that they will never disclose any information they become aware of while working for the CRA, and the public service, that is not publicly available, during and following their career with the public service.

Personnel security screening

Personnel security screening is a federal government requirement, and is critical to maintaining the CRA's integrity. It verifies that individuals are sufficiently reliable and trustworthy to occupy specific positions.

As government employees, we must each hold a valid security status before we are allowed to access CRA information, assets, or facilities. Maintaining a valid security status is a condition of employment for both the CRA and the broader public service.

All employees are required to report any changes to their personal information that could affect their security clearance as indicated in the Personnel Security Screening Directive and the Personnel Security Screening Procedures. In the event that an employee is uncomfortable discussing the changes with management, the information should be provided directly to the Security Risk Assessment Section (SRAS).

Learn more about [Collective Agreements](#) ▼

The CRA respects the provisions of the Federal Public Sector Labour Relations Act, which gives public servants the right to belong to an employee organization, and to participate in its lawful activities, without reprisal. For more information, see the Employee and work support page.

Learn more about **leadership at the CRA** ▼

CRA leaders include executives, managers, supervisors, and team leaders. They help promote and maintain a safe, healthy, and respectful workplace by consistently demonstrating CRA values while respecting CPIs, taking ownership for their own decisions and actions, treating everyone fairly, and remaining objective in their approach. Failure to act accordingly can have a serious impact on the organization's culture and on employee behaviour and well-being.

Promoting a positive work environment where employees feel valued, enables the CRA to achieve its mandate.

CRA leaders are granted certain delegated authorities to manage their human resources and financial responsibilities. These are serious responsibilities, and failure to comply could lead to the loss of their delegation. CRA leaders must familiarize themselves with the Delegation of Human Resources (HR) Authorities and the Delegation of Spending and Financial Authorities for Agency Activities.

In addition to properly exercising their delegated authorities, CRA leaders are held to a high standard and must remain aware that they are in a position that influences and shapes the organization's culture as well as employee behaviour.

We Protect Our Integrity

All employees have a shared responsibility to protect and maintain the CRA's integrity. Safeguarding the integrity of the CRA helps to ensure that taxpayers and benefit recipients continue to perceive the CRA as trusted, fair, and helpful. The CRA Integrity Framework captures the CRA's core integrity instruments, tools and processes that are intended to protect the security, trust, health, productivity, and sustainable success of the CRA.

Consequences of misconduct

Few things erode public trust faster than employee misconduct or the perception that employee misconduct has not been managed appropriately.

The CRA takes misconduct very seriously. Consequences of misconduct are based on the severity of the incident, and its impact, or potential impact, on trust both inside and outside the CRA. **Misconduct can result in disciplinary measures, up to and including termination of employment.** For more information, see the Directive on discipline, the Table of disciplinary measures, and the Procedures for addressing employee misconduct.

Acts of misconduct may also lead to administrative measures such as the reassessment, and possible revocation, of your security status. Revocation of your security status will result in termination of employment. For more information, see the Review for Cause of a Security Status Procedures.

Voicing concerns and our duty to report

As CRA employees, we all share an obligation to protect and strengthen our culture by never concealing or condoning misconduct, and by respectfully challenging behaviour that does not reflect our values or our rules. We also have the responsibility to protect CRA information, assets, and our colleagues from any security threats.

Reporting misconduct

If you observe or become aware of any act of misconduct, including discrimination and harassment and violence, you must report it and should do so without fear of reprisal. Taking reprisal against an employee who reports misconduct, or directing someone else to do so, is itself considered a serious form of misconduct.

If you observe acts of misconduct, you should report it to your manager, or contact the Internal Affairs and Fraud Control Division. To report fraud or misuse of CRA information or assets, inform your manager or contact the CRA anonymous internal fraud and misuse reporting line.

Discrimination, and harassment and violence are inappropriate behaviours that can negatively impact an individual's well-being and the work environment. The CRA is committed to providing a workplace free from discrimination, and harassment and violence, and these behaviours are not tolerated at the CRA. When we address workplace issues and conflicts in a prompt and respectful manner, we strengthen a healthy and respectful work culture. For more information, see the Directive on a Discrimination Free Workplace and Grievances and Recourse.

The [Public Servants Disclosure Protection Act \(PSDPA\)](#) encourages employees to come forward if they believe in good faith that serious wrongdoing, as defined in the PSDPA, has taken, or will take place. It also protects them from reprisal when they do so.

Learn more about reporting wrongdoing under the PSDPA ▼

The CRA Internal Disclosures Policy allows you to report wrongdoing at the CRA, and ensures that you are treated fairly and are protected from reprisal. For more information, see the CRA Procedures for the Internal Disclosure of Wrongdoing.

There are three options for reporting wrongdoing under the PSDPA:

- 1) to a supervisor or manager;
- 2) to the CRA's Senior Officer for [Internal Disclosures](#), at 1-866-451-2792 or via email at [NAT-Internal Disclosures Office-Bureau des divulgations internes \(disclosure.divulgateion@cra-arc.gc.ca\)](mailto:disclosure.divulgateion@cra-arc.gc.ca); or
- 3) to the [Office of the Public Sector Integrity Commissioner](#).

Reporting security incidents

A security incident is any event that may threaten the safety, security, or integrity of CRA employees, assets, or information.

If you experience or become aware of any critical or non-critical security incident, you must report it to your manager or local security officer **immediately**. For more information, see the Security Incident Reporting and Management Directive and Security Incident Reporting and Management Procedures.

Reporting workplace injuries, illnesses, or hazards

We must all be vigilant in protecting the physical and psychological health and safety of every employee in the workplace.

All work sites have safety and security standards. It is important that you are aware of, and follow, those standards to ensure your safety and that of your colleagues. If you, or a colleague, have a workplace accident, or if you notice any unsafe or hazardous condition in the workplace, report it to your manager immediately. If you experience or witness an occurrence of workplace harassment and violence, you may file a notice of occurrence. For more information, see Report a workplace injury, illness, or hazard and Addressing an occurrence of workplace harassment and violence.

Learn about the **CRA Integrity Framework** ▼

The [CRA Integrity Framework](#) (Framework) incorporates everything we do to optimize security, trust, health, productivity, and sustainable success. The Framework illustrates the scope and complexity of protecting Canada's tax administration. It reinforces that safeguarding integrity is a shared responsibility.

We Protect Information

Access to CRA and taxpayer information is determined on a need-to-know basis, and can therefore vary even among individuals who work in the same program area, or who perform similar duties. When you are granted a security status, you accept responsibility for using, handling, processing, protecting, and disposing of CRA and taxpayer information in accordance with the relevant CPIs and legislative requirements.

To achieve our mandate, taxpayers and benefit recipients must trust that we will protect their information, and that we carry out our work in the public interest. We must also protect employee information, CRA proprietary information, and government assets that are in our possession or control.

Our legal obligation to safeguard the confidentiality and integrity of taxpayer information flows from the [Income Tax Act](#), [Excise Tax Act](#), [Excise Act, 2001](#), [Privacy Act](#), and the [Access to Information Act](#).

You must **never**:

- access any information that is not part of your officially assigned workload;
- access your own taxpayer information or that of your relatives or acquaintances;
- disclose any CRA information that has not been made public, without official authorization;
- serve, or deal with the file of, friends, acquaintances, family members, business associates, current or former colleagues, or current or former superiors, unless you have obtained prior approval from your manager; or
- use any CRA information that is not publicly available for any personal use or gain, or for the use or gain of any other person or entity.

Privacy and confidentiality of taxpayer information

We are committed to respecting the privacy and protecting the confidentiality of all information held by the CRA, in accordance with the CRA Privacy Policy. To demonstrate our commitment to Canadians, the CRA has developed a Privacy Management Framework.

Learn about the CRA Privacy Policy ▼

The CRA is committed to protecting the privacy rights of individuals, which goes beyond ensuring the security of personal information. The CRA has introduced the CRA Privacy Policy and the instruments that flow from it (CRA's privacy policy suite) to increase transparency about the CRA's privacy practices for protecting the privacy rights of individuals.

The CRA takes steps to prevent, and detect any **unauthorized access** or **unauthorized disclosure** of taxpayer information, and we take this responsibility very seriously. You must only access, process, store, modify, or handle taxpayer information for work-related purposes, and in the way specified by the CRA.

Disclosure of taxpayer information by an employee or former employee may be a breach of [Section 241](#) of the Income Tax Act, [Section 295](#) of the Excise Tax Act or [Section 211](#) of the Excise Act, 2001, and the [Privacy Act](#). Unauthorized access and unauthorized disclosure of taxpayer information are subject to [disciplinary or administrative measures](#) up to and including termination of employment, and possible referral to the Royal Canadian Mounted Police (RCMP). The Office of the Privacy Commissioner of Canada, and the individual whose information was accessed or disclosed, including family members, acquaintances, and neighbours, may also be notified. For more information, see the Breach of Information Assessment Directive.

Protection of proprietary information and intellectual property

You may only access, handle, use, process, modify, or store taxpayer, employee, or proprietary information required to perform your duties (for example, to conduct an audit, take a collections action, or manage a staffing process) and in the way specified by the CRA.

You are prohibited from removing, hiding, changing, damaging, manipulating, or destroying, any official information, record, or document. You are also prohibited from copying or making public any official information, record, or document without authorization from your manager. Such information must be handled in accordance with the Security Requirements for Handling Protected CRA Information.

All personal or proprietary information of taxpayers, benefit recipients, third-party providers (for example, contractors and suppliers), and CRA employees must be protected and disclosed in accordance with applicable legislation, such as the [Income Tax Act](#), [Excise Tax Act](#), and the [Privacy Act](#), and kept in strictest confidence. This requirement includes, but is not restricted to, books and records (electronic or physical), and [financial instruments](#).

You cannot:

- share any CRA intellectual property or proprietary information that is not already in the public domain (for example, software, computer devices, work methods, manuals, policies, or procedures), prior to obtaining approval from your manager. Doing so, while either employed by the CRA or after leaving the CRA, could result in legal action, even if you worked on, improved, or modified the item as part of your CRA role;
- market or sell any CRA intellectual property or proprietary information under any circumstances;
- take any CRA intellectual property or proprietary information with you when you leave your employment at the CRA (including manuals, procedures, or anything that is not publicly available); or
- communicate any information or share any proprietary knowledge that you obtained while on the job, and that has not been made public by the CRA.

For more information, see [Section 72](#) of the Canada Revenue Agency Act, [Section 12](#) of the Copyright Act, and [Section 3](#) of the Public Servants Inventions Act.

Managing CRA information ▼

We are all responsible for the proper management of protected, classified, and proprietary CRA information. By properly storing, disposing, and transmitting such information, we help ensure the accuracy, dependability, integrity, and accessibility of the information.

For more information on CRA information management requirements, see the Information Management Policy and relevant Disposition Authorities.

For more information specific to protected and classified information, see the Storage, Disposal, Transmittal and Transport of Protected and Classified Information and Assets Directive and the Disposal of Protected and Classified Information and Assets Standards.

Identifying and marking protected and classified information ▼

We are responsible for identifying and marking information and assets with the correct security level (for example: Protected A, Protected B). When taxpayer information is included in an email or memorandum, or as part of an attachment or annex, include “CONTAINS TAXPAYER INFORMATION” in the subject line. For more information, see the Identification and Marking of Protected and Classified Information and Assets Directive.

Complying with official requests for CRA information ▼

The Income Tax Act and the Excise Tax Act permit informal disclosure of tax information to the taxpayer concerned.

The public also has the right to formally ask for and obtain copies of CRA documents through an access to information request, or a personal information request. This right is governed by the [Access to Information Act](#) and the [Privacy Act](#), which:

- strictly control how the federal government collects, uses, stores, discloses, and disposes of any personal information;
- give Canadian citizens, permanent residents, and individuals present in Canada the right to:
 - access their personal information held by the federal government;
 - access information on federal government records, except for information that must or may be withheld based on the requirements of the Acts; and
- protect against unauthorized disclosure of personal information.

CRA documents, including any attached electronic or handwritten notes (such as messages transmitted by devices like a cell/smart phone), become part of an **official record, and are subject to access to information (ATI) and personal information requests.**

There are serious consequences for anyone who destroys, alters, falsifies, or conceals documents requested as part of an ATI request, with the intent of denying access. For more information, see [Section 67.1](#) of the Access to Information Act and “Obstruction of Access” in the ATIP FAQs.

Providing testimony or information ▼

If you receive a subpoena, court order, or other legal document instructing you to provide information to an investigator, or to provide access to CRA information systems, documents and records (to the extent such access is legally permitted), advise your manager immediately. Your manager will consult with the delegated manager or program authority, and will guide you through the appropriate steps.

You are obliged to cooperate with the conduct of an investigation - whether internal, or lead by a law enforcement agency. Failure to do so may attract disciplinary measures.

Use of tax information for human resources management ▼

The law permits managers to access tax information to supervise, evaluate, or discipline an employee. For example, a manager may conduct a review of files an employee has worked on to assess the quality of work. This access is strictly limited to a need-to-know basis. For more information, see the Guidelines for managers - Sections 241 of the Income Tax Act and 295 of the Excise Tax Act Supervision Evaluation and Discipline.

An employee may submit a request to their delegated manager to obtain approval to access any protected or confidential information for any grievance that requires access to such information. For more information, see the Procedures for handling grievances - Labour Relations.

We Protect Our Assets

We work together to protect CRA and Government of Canada assets. This includes, but is not restricted to, computers (including laptops and other electronic devices), telephones, software, electronic and paper files, documents and data, office equipment and supplies, video equipment, telecommunications devices, identification cards, vehicles, buildings, and other physical premises.

CRA and Government of Canada assets

You may only use government owned or leased assets for official purposes. If you leave your position, are transferred, reassigned, on a long-term absence, or when an authorized person asks you to do so, you must return the assets. If any assets are lost, stolen, or damaged, advise your manager immediately and submit a Security Incident Report. For more information, see the Security Incident Reporting and Management Procedures.

Learn more about **Government-issued identification cards** ▼

You are permitted to use your CRA identification card to get a standard corporate discount offered to government employees, as noted in the [Directive on conflict of interest](#), when there is no expectation of a direct return on the part of the business (for example, at fitness centres, hotel chains, and car rental services). You must never represent yourself as being on official government business when you are on personal business or travel.

Learn more about **Government-owned or leased vehicles** ▼

You may only transport authorized passengers in government-owned or government-leased vehicles, as defined in the Fleet Management Directive.

Learn more about **Government-issued acquisition or travel cards** ▼

When you accept a Government-issued acquisition card, or a designated travel card, you sign an agreement stating that you will **only** use the card for authorized purposes. You are responsible for the care and use of these cards, and must **never** use them for personal transactions.

The acquisition card is meant for procurement purposes, such as the purchase of office supplies, or services. You must have the approval of the cost-centre manager prior to placing an order for supplies or services. For more information, see the Acquisition Card Directive and Acquisition Card Procedures.

The designated travel card must only be used for hospitality or expenses related to authorized business travel. For more information, see KnowHow's Designated Travel Card (DTC) site.

Misuse of these cards could result in disciplinary or administrative measures.

CRA computer systems and electronic networks

Employees are granted access to the CRA computer systems and electronic networks on a need-to-know basis to perform their regular job duties and must advise their manager of any access not required to perform their duties.

Find out what “limited personal use” means ▼

Limited personal use of CRA computer systems and electronic networks is permitted under certain conditions. For example, you can write a personal email, view internet news, or consult a weather site during an authorized break.

Remember that when using CRA systems and electronic networks for personal use, you must:

- comply with all related legislation, and CPIs;
- not interfere with users' performance or productivity; and
- not impose a performance or storage burden on the CRA's electronic networks.

You should be aware that all information obtained, stored, sent, or received using the CRA electronic networks is **subject to routine monitoring**. Records are created and stored for every email (received, sent, filed, or deleted) using the CRA email system, every webpage visited, and every download initiated. Records are also created and stored for every access to taxpayer information. For more information, see the Computer Systems and Electronic Networks Usage Directive.

Managers must ensure that employees only have the minimum system access permissions to CRA computer systems and electronic networks required to complete their work and must review these permissions annually or as required.

You must **only** use the CRA's primary computer systems and electronic networks for **authorized business purposes**, that is, for carrying out tasks that form part of your assigned workload as outlined in the Computer Systems and Electronic Networks Usage Directive. You must **never disclose your password** for any CRA system to anyone, under any circumstance. For more information, see the User Account and Password Management Standards.

CRA computer systems and electronic networks are monitored for unauthorized access to taxpayer information, personal information, and for incidents of inappropriate use. Each time you log on, you are reminded that the CRA keeps audit records of all computer activities. For more information, see the Information and Systems Security Directive.

You must make every effort to protect the CRA from security threats such as:

- negligent or deliberate destruction of equipment and data;
- disclosure of sensitive information;
- loss of removable media containing CRA files (for example - CDs or USB keys) - see the Storage of Protected and Classified Information and Assets Standards;
- theft, fraud, and corruption; and
- exposure to computer viruses.

Learn more about **virtual work** ▼

Any time you are working away from CRA premises (including on a laptop or other device), you must protect CRA information and assets. For more information, see the Information and Systems Protection Standards.

There are processes in place for employees who work away from CRA premises, including formal agreements, and security inspection forms. Managers and employees must ensure that they are aware of, and follow all applicable requirements for such work arrangements.

When using CRA equipment off-site (such as working remotely, or on travel status), you **must ensure that you** have the appropriate safeguards in place. Speak to your manager to ensure that all conditions and requirements are met. For more information, see Work arrangements.

We Manage and Protect Public Funds

Canadians trust the CRA to collect, receive, manage, and disburse public funds. This trust is vital to delivering on our mandate as a tax administration. Acts of fraud or mismanagement of public funds can quickly undermine and erode that trust.

Financial management

In your role, you may be entrusted with collecting, receiving, managing, or disbursing public funds. These are serious responsibilities.

You must be extremely diligent in accounting for, safeguarding, and disposing of any government money in your possession or control and must do so according to established CPIs and reasonable standards of care. If money or property in your care is misplaced, damaged, lost, or stolen, you must immediately report it to your manager.

You must comply with the following legal provisions to ensure responsible financial management and to prevent fraud: [Financial Administration Act \(FAA\)](#) Sections 38(2), 78 and 80(1) b), c), d) and e), 80(2) and 81, and the [Criminal Code, Section 122](#).

Failure to report any violation or fraud under the Financial Administration Act and its regulations by an employee whose job duties involves the collection, management, or disbursement of public money is considered an indictable offence.

Managers with delegated financial authority ([FAA Sections 32, 33, and 34](#)) are also accountable for all transactions under their responsible area.

Fraud

Fraud is defined as any intentional act, or intentional omission, by an employee for personal enrichment, or for the enrichment of a third party, through the deliberate misuse or misapplication of CRA resources, revenues, information, assets, or authority.

If you suspect, observe, or detect fraudulent activity, including any bribe or advantage offered to you or another employee, you must report it. You can report fraud to your immediate supervisor, the CRA anonymous internal fraud and misuse reporting line, or the Internal Affairs and Fraud Control Division.

Some examples of fraudulent activities include, but are not limited to:

- false statements made under the Income Tax Act, the Excise Tax Act or any other act administered by the CRA, resulting in a benefit to which the person is not entitled;
- forging or altering a CRA document for personal gain or the benefit of others;
- creation of false records or unauthorized amendments in accounting records or administrative systems;
- use of a CRA acquisition card for personal transactions; and
- falsified claims for overtime or leave, and any other action that results in receiving remuneration for time not worked.

For more information, see the Internal Fraud Control Directive and the Internal Investigations into Alleged or Suspected Employee Misconduct Directive.

Penalties for fraud

Fraud is a serious offence and is subject to disciplinary or administrative measures up to and including termination of employment. The CRA will also recover any losses resulting from an act of fraud. Some cases of fraud against the Crown are indictable offenses. They **may lead to criminal charges** and carry penalties that include fines and imprisonment.

Fundraising and solicitation

CRA employees have a long record of raising money for worthy causes.

If you are participating in fundraising at the CRA, you must follow all laws, regulations, and rules.

Learn more about fundraising and solicitation ▼

When fundraising at the CRA, donations cannot be solicited or accepted from external individuals or organizations. Employees are permitted to personally donate items to be used as prizes or gifts (including goods, merchandise, or non-work-related services). For more information, see the [Directive on conflict of interest](#).

It is important to determine licencing requirements before proceeding with **any** fundraising event. If a licence is required for a planned activity, the employee organizer is responsible for obtaining that licence in advance. You must ensure that you adhere to all legal requirements governing gambling and lottery schemes. Popular fundraising activities that require a licence in most provinces include 50/50 draws and raffles. Running or engaging in such activities without the required licence is considered gambling, and could breach the Criminal Code.

Any employee considering a fundraising activity in the workplace should consult the Employee fundraising information tool.

We Protect Our Reputation

Our conduct, both on and off-duty, plays a critical role in establishing public trust. An essential part of preserving that trust is our personal compliance with all laws, including those we administer (such as the Income Tax Act and Excise Tax Act).

We maintain our professional integrity through the way we present ourselves, engage in political activities, prevent conflicts of interest, use social media, and talk about the CRA.

Duty of loyalty

Freedom of expression is a deeply rooted value in our democratic system. It is entrenched in the [Canadian Charter of Rights and Freedoms](#), and all Canadians, including federal public servants, are entitled to this right.

At the same time, as public servants, we owe a duty of loyalty to the CRA and the Government of Canada. This duty flows from our essential mission to serve in the public interest with impartiality. Employment in the public service requires that we accept certain constraints, which should be considered in our day-to-day activities and in our off-duty conduct.

Professional image

There are many ways of defining professional image, and it can mean different things to different people. At the CRA, we believe it includes how we choose to present ourselves, and our conduct at work. All of our interactions must project professionalism, courtesy, and respect, both with the public, and each other. This includes face-to-face interactions, large or small group meetings, and all written internal and external communications.

Even if we do not deal directly with the public, we still represent the CRA in all of our interactions. We are expected to be clean and well groomed at work, and are responsible for using good judgment in projecting a professional image.

Client service excellence

We share a commitment to being helpful to our clients by providing courteous, sensitive, and professional service, even in difficult interactions and challenging situations. This includes providing complete, accurate, clear, and timely information, so that Canadians feel understood, respected, and valued. The [Taxpayer Bill of Rights](#) outlines the service that Canadians should expect from us.

Off-duty conduct

An employee's off-duty activities can reflect negatively on the CRA and the Government of Canada, and can affect public confidence and respect. This is especially true when engaging in outside activities, social media use, and political activities.

Off-duty conduct is usually a private matter, but it **can become work related** if it:

- is harmful to the CRA's reputation;
- renders you unable to perform your duties in a satisfactory manner;
- leads to refusal, reluctance, or inability of other employees to work with you;

- is a violation of the Criminal Code; or
- makes it difficult for the CRA to effectively manage its operations and its workforce.

Conflict of interest

You are responsible for ensuring that you do not place yourself in a [real, apparent, or potential](#) conflict of interest. A conflict of interest arises when your [private interests and/or outside activities](#) impair, or could be perceived to impair, your ability to perform your CRA duties in an objective, loyal, and impartial way. Any private interests or outside activities, offers or receipts of gifts, hospitality, or other benefits, and plans for post-employment, must be disclosed in a confidential disclosure form in accordance with the [Directive on Conflict of interest](#).

You must never use your job title or any official identification to influence or obtain any privilege or favour for yourself or others, or to do anything that is illegal, improper or against the best interests of the CRA.

Social media

While there are many positive aspects of social media use, we are public servants, and must therefore be vigilant regarding our on and off-duty social media presence. It is imperative to use sound judgment in all of our social media interactions.

If you use **social media, on or off-duty**, read more ▼

Access to social media allows us to quickly share information with a wide audience. Social media networks are not just for socializing though. The CRA, for example, uses Twitter, Facebook, LinkedIn, and YouTube to share important information that helps Canadians meet their tax obligations and access benefits.

Any information released through social media must be considered as immediately available to the public, regardless of your personal privacy settings. Your privacy settings or disclaimers (for example, “Tweets are my own”) will not protect you from administrative or disciplinary measures if you have breached CRA CPIs, or legislation.

Remember that identifying yourself as a CRA employee on social media could increase the likelihood of you being specifically targeted by web-based criminal activity. For more information, see Employee use of social media.

Speaking on behalf of the CRA

Be careful when referencing the CRA through your comments in any public space or forum (including on social media sites), because your comments could be interpreted as representing the CRA.

Only media relations specialists and designated spokespersons can speak on behalf of the CRA, or make statements to the media about the CRA.

If you receive an enquiry from print or broadcast (radio, television) media representatives, or through any form of social media, you must refer it to the appropriate [media relations specialist](#). For more information, see the CRA Media Relations Directive and the Procedures for Responding to Media Enquiries.

Publicly commenting about the CRA or the Government of Canada

Making critical statements about the CRA or the Government of Canada could affect, or be perceived to affect, your ability to perform your official duties in a completely objective manner. This applies whether you make statements directly or through a third party, using any public medium (such as radio, television, newspaper, blog, or any social media platform). The nature of your official duties and the visibility of your position within the CRA are factors that can affect the likelihood that your objectivity and impartiality will be questioned.

You should use internal means to bring any criticisms you may have to the attention of CRA management.

Political activities

[Part 7](#) of the Public Service Employment Act (PSEA) recognizes the right of employees to engage in political activities as long as it does not impair, or is not perceived as impairing the employee's ability to perform their duties in a politically impartial manner.

Before engaging in any political activities, read more ▼

The PSEA defines political activity as:

- carrying out any activity in support of, within, or in opposition to, a political party;
- carrying out any activity in support of or in opposition to a candidate; or,
- seeking nomination as, or being a candidate in, an election before or during the election period.

The [Public Service Commission](#) (PSC) is responsible for rules and procedures around political activities. **Before taking part in any political activity, you must:**

- For [Candidacy Activities](#) (including federal, provincial, territorial or municipal elections): request permission in advance from the PSC, and, if required, request approval for leave without pay (LWOP)
- For [Non-Candidacy Political Activities](#) (including candidacy for Indian bands and school boards): Review your responsibilities under the [Directive on conflict of interest](#)

For more information, see [Participating in political activities](#).

We Promote a Safe, Healthy, and Respectful Workplace

Every CRA employee has a role in creating and maintaining a safe, healthy, and respectful workplace. Together we can do more to enhance diversity and inclusion at the CRA, through the implementation of CRA's Diversity and Inclusion Framework. Building a culture of integrity characterised by diversity and inclusiveness is an integral part of this organisation.

Preventing and resolving workplace issues

The following programs have been established to help employees prevent and resolve various workplace issues and conflicts.

Occupational Health and Safety Program

When we follow health and safety procedures, we help to prevent incidents before they occur. Employees help ensure the health and safety of their colleagues by complying with all health

and safety procedures, taking appropriate steps to report any workplace injury, illness, hazard, and harassment and violence, and taking all appropriate actions recommended by an occupational health and safety officer. These requirements flow from the [Canada Labour Code, Part II](#) and the Directive on Occupational Health and Safety.

For more information on preventing various forms of occupational injuries and illness, see Prevention Information and Preventing and resolving workplace harassment and violence.

Early Intervention and Return to Work Program

The CRA has a legislated duty to accommodate employees with an injury, illness, or disability. The Early Intervention and Return to Work (EIRTW) program helps to ensure that employees are appropriately accommodated and supported so that they may successfully return to work and remain in the workplace. The EIRTW program is a multi-party approach where managers and employees are required participants in determining the most appropriate accommodation measure and in providing a safe, healthy, and respectful workplace for all employees. For more information, see the Directive on Early Intervention and Return to Work.

Employee support services

In addition to the programs listed above, the CRA provides voluntary and confidential services to help employees work through a workplace issue or conflict, or a personal situation.

Learn about informal conflict resolution ▼

Informal conflict resolution (ICR) services such as one-on-one conflict coaching, facilitated discussions, mediation, and group processes are often helpful in preventing and resolving workplace issues. Most workplace conflicts can be resolved to the satisfaction of all parties. Confidential and impartial services are available from ICR Practitioners across the CRA.

Learn about the Employee Assistance Program ▼

If you experience a challenging situation, that is affecting your personal or professional life, or professional relationships at work, remember that you can reach out to the Employee Assistance Program (EAP).

Short-term confidential EAP services are available through EAP's mental health professionals, to help employees or their family members work through health, personal and work-related concerns. The CRA believes that it is important to offer assistance to employees and their families in such situations, and to encourage them to seek help voluntarily at the earliest stage, to minimize any adverse effects on their work or personal life.

Learn more about dealing with challenging interactions ▼

In your role, you may need to handle difficult interactions or challenging situations with clients. If you find yourself being treated in an abusive or threatening way, remain professional. Remove yourself from the situation and immediately report the incident to your manager. You must never make offensive, provocative, abusive, or threatening statements or gestures.

The CRA is committed to protecting, supporting, and assisting you in any situation of abuse, threat, stalking, or assault directed against you or your property. This commitment applies whether the incident happens while doing your job, or as a direct result of your job. For more information, see the Security Incident Reporting and Management Directive or Procedures in response to workplace violence.

Alcohol, cannabis, medication, and other drugs or intoxicants

You must not report for work under the influence of alcohol, recreational cannabis, illegal drugs, or other intoxicants.

Moreover, you are not permitted to use alcohol, recreational cannabis, illegal drugs, or other intoxicants while on duty or while on any premises where the CRA conducts its business, including telework premises. For specific exceptions concerning alcohol, see the Directive on the Pre-approval of Travel, Hospitality, Conference and Event Expenditures.

Certain over-the-counter or prescribed medication, including cannabis (prescribed or not) could impair your ability to safely perform some duties of your job, such as the operation of a vehicle, or motorized or mechanized equipment. If you have any medication-related limitations or restrictions, that could affect your safety or the safety of others, inform your manager. For more information, see the Early Intervention and Return to Work Approach – Employee medical assessment process.

Smoking

Smoking (including vaping) in any indoor or enclosed space under CRA control is prohibited.

You are expected to be respectful of your fellow employees by smoking only in designated areas, well away from building entrances and air intake ducts. You are also responsible for complying with any applicable laws, bylaws, or restrictions imposed by building owners, concerning smoking in the work place or in public spaces.

Acknowledgements:

Thank you for observing the commitments set out in this Code. In doing so, you actively contribute to the success of the CRA. The integrity of the CRA is reinforced every time we make integrity-based decisions and act in the public interest.

Thanks as well to the countless employees and subject matter experts throughout the CRA who contributed to this Code and are dedicated to integrity management, service excellence, and continual improvement.

We are the CRA, and this is how we work.

Appendix A – References

This Code is based on authorities set out in the legislation below.

Legislation:

[Access to Information Act](#)
[Canada Labour Code, Part II](#)
[Canada Revenue Agency Act](#)
[Canadian Human Rights Act](#)
[Criminal Code](#)
[Copyright Act](#)
[Excise Act, 2001](#)
[Excise Tax Act](#)
[Federal Accountability Act](#)
[Financial Administration Act](#)
[Income Tax Act](#)
[Privacy Act](#)
[Public Servants Inventions Act](#)
[Public Service Employment Act](#)
[Federal Public Sector Labour Relations Act](#)
[Public Servants Disclosure Protection Act](#)

Related instruments and information:

Acquisition Card Directive
Acquisition Card Procedures
Addressing an occurrence of workplace harassment and violence
Breach of Information Assessment Directive
Collective agreements and terms and conditions of employment
Computer Systems and Electronic Networks Usage Directive
CRA Foundation Framework for Corporate Policy
CRA Integrity Site
CRA Internal Disclosures Policy
CRA Media Relations Directive
CRA Privacy Policy
CRA Privacy Practices Directive
Delegation of Human Resources (HR) Authorities
Delegation of Spending and Financial Authorities for Agency Activities
[Directive on conflict of interest](#)
Directive on discipline, Appendix B – Table of disciplinary measures, and Procedures for addressing employee misconduct
Directive on a Discrimination Free Workplace
Directive on Early Intervention and Return to Work
Directive on Occupational Health and Safety
Directive on the Pre-approval of Travel, Hospitality, Conference and Event Expenditures
Disposal of Protected and Classified Information and Assets Standards
Fleet Management Directive
Grievances and Recourse
Identification and Marking of Protected and Classified Information and Assets Directive
Information Management Policy and Disposition authorities

Information and Systems Protection Standards
Information and Systems Security Directive
Integrity Framework
Internal Fraud Control Directive
Internal Investigations into Alleged or Suspected Employee Misconduct Directive
[Oath or Affirmation](#)
Personnel Security Screening Directive
Personnel Security Screening Procedures
Policy on workplace management
Preventing and resolving workplace harassment and violence
[Privacy Management Framework](#)
Procedures for Handling Grievances – Labour Relations
Procedures for Responding to Media Enquiries
Procedures for the Internal Disclosure of Wrongdoing
Procedures in response to workplace violence
Review for Cause of a Security Status Procedures
Security Incident Reporting and Management Directive
Security Incident Reporting and Management Procedures
Storage, Disposal, Transmittal and Transport of Protected and Classified Information and Assets Directive
Storage of Protected and Classified Information and Assets Standards
[Sustainable Development Policy](#)
[Taxpayer Bill of Rights](#)
User Account and Password Management Standards

Appendix B – Values and Ethics Code for the Public Sector (VECPS)

The Role of Federal Public Servants

Federal public servants have a fundamental role to play in serving Canadians, their communities and the public interest under the direction of the elected government and in accordance with the law. As professionals whose work is essential to Canada's well-being and the enduring strength of the Canadian democracy, public servants uphold the public trust.

The Constitution of Canada and the principles of responsible government provide the foundation for the role, responsibilities and values of the federal public sector.^[1] Constitutional conventions of ministerial responsibility prescribe the appropriate relationships among ministers, parliamentarians, public servants^[2] and the public. A professional and non-partisan federal public sector is integral to our democracy.

The Role of Ministers

Ministers are also responsible for preserving public trust and confidence in the integrity of public sector organizations and for upholding the tradition and practice of a professional non-partisan federal public sector. Furthermore, ministers play a critical role in supporting public servants' responsibility to provide professional and frank advice.^[3]

Objectives

This Code outlines the values and expected behaviours that guide public servants in all activities related to their professional duties. By committing to these values and adhering to the expected behaviours, public servants strengthen the ethical culture of the public sector and contribute to public confidence in the integrity of all public institutions.

As established by the Treasury Board, this Code fulfills the requirement of section 5 of the Public Servants Disclosure Protection Act (PSDPA). It was developed in consultation with public servants, public sector organizations and bargaining agents. This Code should be read in conjunction with organizational codes of conduct.

Statement of Values

These values are a compass to guide public servants in everything they do. They cannot be considered in isolation from each other as they will often overlap. This Code and respective organizational codes of conduct are important sources of guidance for public servants. Organizations are expected to take steps to integrate these values into their decisions, actions, policies, processes, and systems. Similarly, public servants can expect to be treated in accordance with these values by their organization.

Respect for Democracy

The system of Canadian parliamentary democracy and its institutions are fundamental to serving the public interest. Public servants recognize that elected officials are accountable to Parliament, and ultimately to the Canadian people, and that a non-partisan public sector is essential to our democratic system.

Respect for People

Treating all people with respect, dignity and fairness is fundamental to our relationship with the Canadian public and contributes to a safe and healthy work environment that promotes engagement, openness and transparency. The diversity of our people and the ideas they generate are the source of our innovation.

Integrity

Integrity is the cornerstone of good governance and democracy. By upholding the highest ethical standards, public servants conserve and enhance public confidence in the honesty, fairness and impartiality of the federal public sector.

Stewardship

Federal public servants are entrusted to use and care for public resources responsibly, for both the short term and long term.

Excellence

Excellence in the design and delivery of public sector policy, programs and services is beneficial to every aspect of Canadian public life. Engagement, collaboration, effective teamwork and professional development are all essential to a high-performing organization.

Expected Behaviours

Federal public servants are expected to conduct themselves in accordance with the values of the public sector and these expected behaviours.

1. Respect For Democracy

Public servants shall uphold the Canadian parliamentary democracy and its institutions by:

1.1 Respecting the rule of law and carrying out their duties in accordance with legislation, policies and directives in a non-partisan and impartial manner.

1.2 Loyal carrying out the lawful decisions of their leaders and supporting ministers in their accountability to Parliament and Canadians.

1.3 Providing decision makers with all the information, analysis and advice they need, always striving to be open, candid and impartial

2. Respect For People

Public servants shall respect human dignity and the value of every person by:

2.1 Treating every person with respect and fairness.

2.2 Valuing diversity and the benefit of combining the unique qualities and strengths inherent in a diverse workforce.

2.3 Helping to create and maintain safe and healthy workplaces that are free from harassment and discrimination.

2.4 Working together in a spirit of openness, honesty and transparency that encourages engagement, collaboration and respectful communication.

3. Integrity

Public servants shall serve the public interest by:

3.1 Acting at all times with integrity and in a manner that will bear the closest public scrutiny, an obligation that may not be fully satisfied by simply acting within the law.

3.2 Never using their official roles to inappropriately obtain an advantage for themselves or to advantage or disadvantage others.

3.3 Taking all possible steps to prevent and resolve any real, apparent or potential conflicts of interest between their official responsibilities and their private affairs in favour of the public interest.

3.4 Acting in such a way as to maintain their employer's trust.

4. **Stewardship**

Public servants shall use resources responsibly by:

4.1 Effectively and efficiently using the public money, property and resources managed by them.

4.2 Considering the present and long-term effects that their actions have on people and the environment.

4.3 Acquiring, preserving and sharing knowledge and information as appropriate.

5. **Excellence**

Public servants shall demonstrate professional excellence by:

5.1 Providing fair, timely, efficient and effective services that respect Canada's official languages.

5.2 Continually improving the quality of policies, programs and services they provide.

5.3 Fostering a work environment that promotes teamwork, learning and innovation.

Application

Acceptance of these values and adherence to the expected behaviours is a condition of employment for every public servant in the federal public sector, regardless of their level or position. A breach of these values or behaviours may result in disciplinary measures being taken, up to and including termination of employment.

The PSDPA defines the "public sector" as: (a) the departments named in Schedule I to the Financial Administration Act and the other portions of the federal public administration named in Schedules I.1 to V to that Act; and (b) the Crown corporations and other public bodies set out in Schedule I of the PSDPA. However, "the public sector" does not include the Canadian Forces, the Canadian Security Intelligence Service or the Communications Security Establishment, which are subject to separate requirements under the Act.

The *Values and Ethics Code for the Public Sector* came into force on April 2, 2012.

Avenues for Resolution

The expected behaviours are not intended to respond to every possible ethical issue that might arise in the course of a public servant's daily work. When ethical issues arise, public servants are encouraged to discuss and resolve these matters with their immediate supervisor. They can also seek advice and support from other appropriate sources within their organization.

Public servants at all levels are expected to resolve issues in a fair and respectful manner and consider informal processes such as dialogue or mediation.

As provided by sections 12 and 13 of the PSDPA, if public servants have information that could indicate a serious breach of this Code, they can bring the matter, in confidence and without fear of reprisal, to the attention of their immediate supervisor, their senior officer for disclosure or the Public Sector Integrity Commissioner.

Senior officers for disclosure are responsible for supporting the chief executive in meeting the requirements of the PSDPA. They help promote a positive environment for disclosing wrongdoing, and deal with disclosures of wrongdoing made by employees of the organization. Further information on the duties and powers of senior officers for disclosure can be found in the attached Appendix.

Members of the public who have reason to believe that a public servant has not acted in accordance with this Code can bring the matter to an organizational point of contact that has been designated for the handling of such concerns or to the Public Sector Integrity Commissioner to disclose a serious breach of this Code.

Duties and Obligations

Public Servants

Public servants are expected to abide by this Code and demonstrate the values of the public sector in their actions and behaviour. Furthermore, public servants must also adhere to the behavioural expectations set out in their respective organizational codes of conduct. If a public servant does not abide by these values and expectations, he or she may be subject to administrative or disciplinary measures up to and including termination of employment.

Public servants who are also managers are in a position of influence and authority that gives them a particular responsibility to exemplify the values of the public sector.

As provided by sections 12 and 13 of the Public Servants Disclosure Protection Act (PSDPA), if public servants have information that could indicate a serious breach of this Code they can bring this matter, in confidence and without fear of reprisal, to the attention of their immediate supervisor, their senior officer for disclosure or the Public Sector Integrity Commissioner.

Chief Executives^[4]

Chief executives of public sector organizations have specific responsibilities under the PSDPA, including establishing a code of conduct for their organization and an overall responsibility for fostering a positive culture of values and ethics in their organization. They ensure that employees are aware of their obligations under this Code and their specific organizational code of conduct. They also ensure that employees can obtain appropriate advice within their organization on ethical issues, including possible conflicts of interest.

Chief executives ensure that this Code, their organizational code of conduct, and their internal disclosure procedures are implemented effectively in their organization, and that they are regularly monitored and evaluated. Chief executives of Crown corporations may rely on their boards of directors for support in this duty.

Chief executives are responsible for ensuring the non-partisan provision of programs and services by their organizations.

Chief executives are subject to this Code and to the Conflict of Interest Act.

Senior Officers for Disclosure

The senior officer for disclosure helps promote a positive environment for disclosing wrongdoing and deals with disclosures of wrongdoing made by public servants of their organization. Senior officers are responsible for supporting the chief executive in meeting the requirements of the PSDPA.

The senior officer's duties and powers within his or her organization also include the following, in accordance with the internal disclosure procedures established under the PSDPA:

1. Provide information, advice and guidance to public servants regarding the organization's internal disclosure procedures, including the making of disclosures, the conduct of investigations into disclosures, and the handling of disclosures made to supervisors.
2. Receive and record disclosures and review them to establish whether there are sufficient grounds for further action under the PSDPA.
3. Manage investigations into disclosures, including determining whether to deal with a disclosure under the PSDPA, initiate an investigation or cease an investigation.
4. Coordinate handling of a disclosure with the senior officer of another federal public sector organization, if a disclosure or an investigation into a disclosure involves that other organization.
5. Notify the person(s) who made a disclosure in writing of the outcome of any review and/or investigation into the disclosure and on the status of actions taken on the disclosure, as appropriate.
6. Report the findings of investigations, as well as any systemic problems that may give rise to wrongdoing, directly to his or her chief executive, with recommendations for corrective action, if any.

Treasury Board of Canada Secretariat - Office of the Chief Human Resources Officer

In support of the Treasury Board President's responsibilities under section 4 of the PSDPA, the Office of the Chief Human Resources Officer (OCHRO) is responsible for promoting ethical practices in the public sector.^[5] The OCHRO will work with all relevant partner organizations to implement and promote this Code, and will provide advice to chief executives and designated departmental officials with respect to its interpretation.

The Chief Human Resources Officer may issue directives, standards and guidelines related to this Code.

OCHRO will monitor the implementation of this Code in organizations with a view to assessing whether the stated objectives have been achieved.

Public Service Commission

The Public Service Commission is responsible for conducting staffing investigations and audits to safeguard the integrity of the public service staffing system and administering certain provisions related to political activities to maintain the non-partisanship of the public service in accordance with the Public Service Employment Act.

Footnotes

1. This Code is intended to clarify the role and expectations of public servants within the framework of Canadian parliamentary democracy as laid out in the Constitution Act and the basic principle of

responsible government, which holds that the powers of the Crown are exercised by ministers who are in turn accountable to Parliament.

2. The Public Servants Disclosure Protection Act (PSDPA) defines "public servant" as every person employed in the public sector (this includes the core public administration, Crown corporations and separate agencies). Every member of the Royal Canadian Mounted Police and every chief executive (including deputy ministers and chief executive officers) are also included in the definition of public servant for the purpose of the PSDPA and this Code.

3. This text reflects the duties and responsibilities set out in *Accountable Government: A Guide for Ministers and Ministers of State*, the Conflict of Interest Act, *the Lobbying Act* and the PSDPA.

4. "Chief executive" means the deputy head or chief executive officer of any portion of the public sector, or the person who occupies any other similar position, however called, in the public sector (PSDPA, 2005).

5. Section 4 of the PSDPA assigns this responsibility to the Minister responsible for the Public Service Human Resources Management Agency of Canada (subsequently the Canada Public Service Agency (CPSA)). With the creation of the Office of the Chief Human Resources Officer within Treasury Board of Canada Secretariat on February 6, 2009, the functions of the CPSA were transferred to the OCHRO.

Version history

Version #	Change(s)	Reason for change(s)	Area responsible	Major change - Approved by: Minor change- Sign-off by: (name and title)	Approval date	Effective date
1.0	Full revision	5-year review, replacing previous Code of Ethics and Conduct	Human Resources Branch	Board of Management Resolution 2015-2016-12	2015-10-29	2015-12-17
1.1	Various minor changes	The following minor changes implemented: Included reference to cannabis Updated links to Integrity InfoZone page Additional descriptor words for clarity added under Political Activities Broken links repaired, and instrument titles updated as needed	Human Resources Branch	Minor changes, signed by Dan Couture, Assistant Commissioner, Human Resources Branch	2018-09-18	2018-10-17
1.2	Various minor changes	The following minor changes implemented: Minor wording change to cannabis provision Broken links repaired, and instrument titles updated as needed	Human Resources Branch	Minor changes, signed by Dan Couture, Assistant Commissioner, Human Resources Branch	2019-04-10	2019-04-29
1.3	Various minor changes	The following minor changes implemented: New values definitions and vision statement added	Human Resources Branch	Minor changes, signed by Dan Couture, Assistant Commissioner, Human Resources Branch	2019-09-19	2019-09-19

2.0	Full revision	5-year review	Human Resources Branch	Board of Management Resolution 2020-2021-22 Note: Version 2.0 was approved but never published until Version 2.1 on April 1, 2021	2021-01-13	2021-04-01
2.1	Various minor changes	The following minor changes implemented: Minor wording changes Broken links repaired, and instrument titles updated as needed Includes changes made to Version 2.0	Human Resources Branch	Board of Management Resolution 2020-2021-28	2021-03-31	2021-04-01

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