



Canada Revenue
Agency

Agence du revenu
du Canada



Canada Revenue Agency 2022–23 Departmental Results Report

The Honourable Marie-Claude Bibeau, P.C., M.P.
Minister of National Revenue

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as represented by the Minister of National Revenue, 2023

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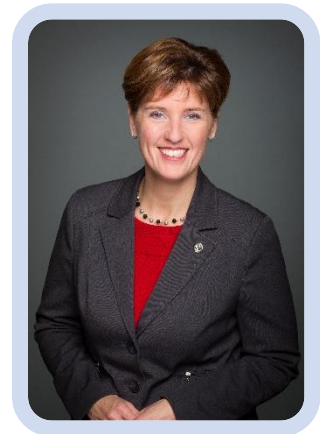
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Message from the Minister

As the Minister of National Revenue, I present to you the 2022–23 Departmental Results Report for the Canada Revenue Agency (Agency).

Over the past year, the Agency continued to support the country's economic recovery by concluding the processing of applications for various COVID-19 programs such as the Canada Recovery Caregiver Benefit, the Canada Workers Lockdown Benefit and the Canada Recovery Benefit, while continuing to ensure program integrity. These emergency programs were a critical lifeline for many during the pandemic.



The Agency administered new programs that are contributing to the Government of Canada's efforts to deliver on its commitments. The Canada Housing Benefit provided a one-time payment of \$500 to eligible lower-income renters experiencing housing affordability challenges. The Agency processed over 815,000 applications and approved \$402 million in benefits. Similarly, the Canada Dental Benefit is contributing to the overall health of Canadians by helping lower dental costs for eligible families. From December 1, 2022 to March 31, 2023, the Agency approved \$156 million in benefits, thereby extending dental care access to more than 250,000 children.

The Agency also continued to ensure that vulnerable segments of the Canadian population receive the benefits and credits to which they are entitled. Using an education-first approach, and non-audit interventions such as education letters and the expansion of the Liaison Officer Program, the Agency helped taxpayers comply with their tax obligations.

The Government of Canada continues to make historic investments towards reinforcing the fairness of the tax system and ensuring that everyone pays their fair share. This has supported the work of the Agency to address income inequality and to crack down and combat aggressive tax planning, tax avoidance and tax evasion that allows the wealthiest to avoid paying the taxes that they owe. To this end, the Agency expanded its business intelligence to target those who are attempting to conceal their assets and also improved its ability to collect outstanding tax debt.

The Agency has contributed to the advancement of other government priorities, for instance: fighting climate change, creating good middle-class jobs, making life more affordable, and moving forward on reconciliation with Indigenous Peoples. This report illustrates the Agency's ongoing efforts towards these commitments.

It is essential that the Agency continues to make concrete and effective contributions to grow the economy and make life more affordable. Canadians can be proud to count on a world-class tax and benefits administration. Important accomplishments and steps have been taken to assist individuals and businesses this past year. I invite you to read this report to learn more about the

Agency 's accomplishments over the past year, and discover how it is listening to Canadians, changing how it works, and improving services with the goal to be trusted and fair.

Hon. Marie-Claude Bibeau, P.C., M.P.

Minister of National Revenue

Foreword from the Chair

On behalf of the Canada Revenue Agency's (CRA) Board of Management (the Board), I am pleased to recommend the 2022–23 Departmental Results Report to the Minister of National Revenue for tabling in Parliament. In this report, you will find examples of the CRA's excellent work in such areas as service, people, fairness, integrity and security, innovation, and the Board's contribution to those efforts.

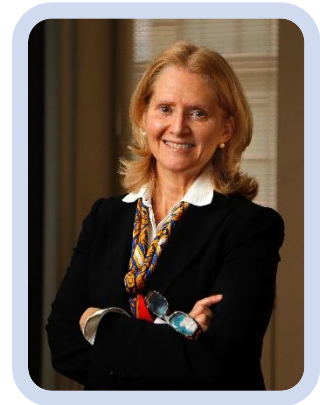
While the Agency continued to work on its strategic priorities in 2022–2023, I would like to highlight three major transition processes starting last year which have and will shape the CRA's business and strategic focus in the years to come.

First, the transition from pandemic mode to a post-pandemic reality and making adjustments to the ever changing economic realities of Canadians. Throughout the past year, the Board continued to support the CRA in leveraging these lessons and encouraged the CRA to adapt them to the post-pandemic context. This will ensure the CRA's development as an organization and enable security, transparency, accountability, smart use of data, and accessibility for its clients.

The second major transition process related to the CRA workforce's return to the office. Like most Government departments, after working for almost three years in a predominantly virtual environment, the Agency is bringing a majority of its employees back to the office. Throughout 2022–2023, the Board worked together with the CRA to plan and implement a safe and successful return to the office. The Board was supportive of the hybrid work model adopted by the Agency. This transition is ongoing, but we will continue to offer a modern, flexible, accessible, inclusive workplace, and be an employer of choice.

Third, the transition toward increasingly digital and client-centric service delivery models. During 2022–2023, the Board and the Agency continued to work on strengthening and promoting the strategic direction for the CRA with digital at its core. It is an approach that will lead to connected, cohesive, customer-centric experiences across all CRA business lines. The Board believes that the horizontal approach to data and technology at the organizational level, and knowledge and skills transfer across various business lines are instrumental to service improvements and it will continue to encourage the Agency to find opportunities for greater efficiencies, integration and innovation.

There is great value in looking back at an organization's accomplishments, which is what we are doing with this report. As we reflect on the work we did over the past 12 months, we take pride in our accomplishments but will also look closely at the areas where we fell short of meeting our targets. We will work to identify lessons learned and find ways to improve our performance. Furthermore, in the year to come, the Board will continue to work in the public interest by



bringing a strategic perspective to ensure that the Agency is prepared for the challenges of the future and continues to deliver world-class services to Canadians.

On behalf of the Board, I want to extend my sincere thanks to all CRA's employees. We recognize your efforts and hard work, which are not always visible from the outside, and are truly impressed by your resilience and commitment to the CRA's long-standing mission of service.

I also want to thank the CRA executive management team for its ongoing commitment to service excellence and my fellow Board members for their continued engagement and dedication in serving as Directors. The Board and the CRA executive team share the belief that through dialogue and by working closely together, we can continue to deliver better service to Canadians and advance the CRA's vision for the future.

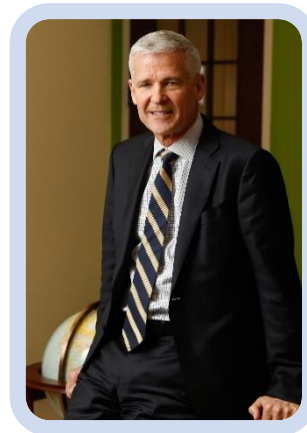
Suzanne Gouin

Chair, Board of Management

Message from the Commissioner

The Canada Revenue Agency continued to grow, modernize, improve and adjust to a changing environment to meet the expectations of Canadians throughout 2022–2023. One of the significant changes this year was the rollout of on-site presence for our workforce, many of whom had been working remotely since the beginning of the COVID-19 pandemic.

Since the implementation of COVID-19 related subsidies and programs for businesses, the CRA has processed a total of over 7.4 million applications. This support helped businesses, employers, charities, and non-profits facing hardship brought on by the pandemic. In 2022–2023, we continued audit and validation activities for all COVID-19 benefits and subsidies, to ensure the integrity of the programs.



Throughout 2022–2023, the CRA has demonstrated the importance of our People First approach by putting Canadians at the centre of everything we do. We have increased our outreach with the Community Volunteer Income Tax Program, which helps vulnerable Canadians receive the benefits designed to help them. We also launched the Assisted Compliance Program to help small and medium businesses better understand their obligations. Working through our persons with disabilities network, we published the CRA's first Accessibility Plan 2023–2025 which targets 23 identified accessibility barriers for employees.

Maintaining a fair tax and benefit administration which protects Canada's tax base from deliberate and wilful non-compliance remained a priority. In my continued role as the chair of the Forum on Tax Administration (FTA) at the Organisation for Economic Co-operation and Development (OECD), I see every day how aggressive international tax avoidance and evasion are global problems requiring global solutions, and how tax administrations around the world are evolving to address these problems in a rapidly changing digital economy. The CRA is no exception, and collaboration with other tax administrations has resulted in increased available sources to combat international tax evasion and tax avoidance. With data analytics and targeted audits, the CRA has been able to improve its ability to detect and deter the most serious instances of non-compliance.

The effectiveness of Canada's self-reporting tax system is reliant on clients placing trust in the CRA. We have continued to prioritize this through enhancing security, transparency and accountability. As part of this effort, on April 1, 2022, we created a dedicated Security Branch led by the Agency Security Officer. The CRA remained committed to supporting the privacy and protection of taxpayer information by investing in new technologies, tools, training, as well as specialized resources to proactively monitor and address potential threats and vulnerabilities, both internal and external.

The CRA continued to advance equity, diversity and inclusion in the workplace. We conducted an independent review of the employment systems, policies and practices as part of the focus on advancing diversity by identifying barriers for persons in designated groups. I am pleased that in 2022–2023, the representation of visible minorities in the executive group reached 17.8%, which surpassed the labour market availability rate of 16.4%.

I recognize the resilience and determination of CRA employees as they continue to deliver high-quality service. I am extremely proud to serve Canadians alongside such dedicated employees. The CRA's 2022–23 Departmental Results Report highlights the outcomes of our continued efforts to ensure that the Agency remains a world-class tax and benefit administration. The CRA will continue to build on its successes to make it a more trusted, fair, and helpful agency that puts people first.

Bob Hamilton

Commissioner of the Canada Revenue Agency

Taxpayer Bill of Rights

The [Taxpayer Bill of Rights](#)ⁱ describes and defines 16 rights and builds on the CRA's corporate values: integrity, professionalism, respect and collaboration. It describes the treatment taxpayers are entitled to when dealing with the CRA. The Bill also sets out five commitments to small businesses to ensure the CRA interacts with them as efficiently and effectively as possible.

The CRA integrates the Bill in its core responsibilities and across all its daily activities. Rights 5 and 6, 9 to 11, and 13 to 15 (identified with an asterisk below) are service rights that govern the CRA's relationship with taxpayers. General concepts such as fairness, transparency, and courtesy influence those service rights. The CRA promotes widespread understanding of those rights to make sure it integrates them into how it delivers programs and services, and interacts with its clients.

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



Commitment to small business

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



Results at a glance

The CRA administers tax legislation and regulations for the Government of Canada and for most provinces and territories, including various social and economic benefit and incentive programs delivered through the tax system. The CRA has two core responsibilities and five strategic priorities which it identifies in its [Departmental Plan](#)ⁱⁱ.

Performance summary

In carrying out its two core responsibilities (tax and benefits), the CRA used 11 indicators (8 for tax and 3 for benefits) to assess whether it achieved results over this planning period.

5 met their target

6 fell short of their target

In the 2022–23 fiscal year (April 1, 2022, to March 31, 2023), the CRA identified 45 commitments to help support its 5 priorities and achieve its core responsibilities.

40 met their target

5 fell short of their target

In pursuing its strategic priorities, the CRA achieved the following key results:

A seamless, empathetic and client-centric service:

- Conducted public opinion research to identify and explore barriers that may impact the ability of small and medium businesses to effectively use the CRA’s secure online portals and to determine which services or assistance could increase the overall client experience.
- Launched the Secure Drop Zone, a secure two-way service allowing the CRA, taxpayers, third parties, and other partners to digitally exchange information on an as needed basis outside of the CRA’s secure portals.

A fair tax and benefit administration:

- Continued to prioritize the targeting of offshore non-compliance and aggressive tax planning for high net-worth compliance programs.
- Emphasis on combatting non-compliance of aggressive GST/HST arrangements as outlined in Budget 2021, identifying more than \$116 million in unwarranted GST/HST refunds.

Enhanced security, transparency, and accountability:

- Reduced the average age of late Access to Information and Privacy (ATIP) files in backlog inventory and increased how many requests it completed as a result of several ongoing initiatives to modernize and improve its ability to effectively process ATIP requests.

An innovative, data-driven organization:

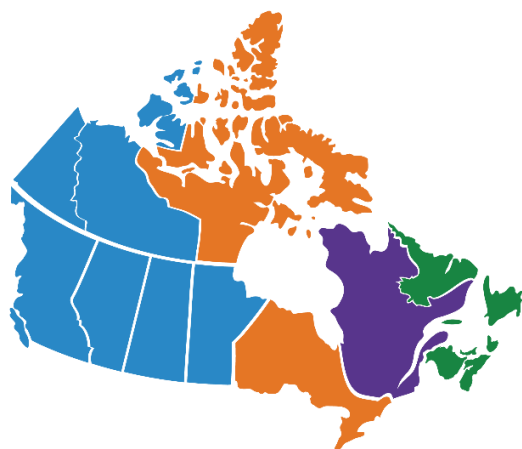
- Expanded its innovation program to ensure even higher impact innovation opportunities focused on outcomes for Canadians. Two pilot studies and various research projects aimed at better serving hard-to-reach populations were established in 2022–23.
- The Government of Canada identified the CRA’s Innovation Program as a “notable practice” for how it commits resources to drive innovation and experimentation. This recognition was documented in fiscal year 2022–23 and is based on data from 2021–22.

A thriving diverse workforce and inclusive workplace:

- Published its first Accessibility Plan through collaboration with its Persons with Disabilities Network.
- Moved towards a hybrid model of work and completed the rollout of on-site presence (ROOP) by March 31, 2023.

Full-Time Equivalents (FTEs)

Region	FTE
Nationally	55,168
Headquarters	16,857
Western Region	13,205
Ontario Region	12,455
Quebec Region	6,686
Atlantic Region	5,965



Key results

Key results achieved in 2022–23

Result	Key Item
93%	Canadians who participated in the tax system
32,483,936	Number of tax and benefit returns processed
\$639,960 million	Total administered revenues and pension contributions
33,532,344 \$6,823,776,253	Number and value of Climate Action Incentive Payments
649,420	Approximate number of individuals helped through the Community Volunteer Income Tax Program in 2022
\$1.7 billion	Refunds and benefit entitlements resulting from returns completed through the Community Volunteer Income Tax Program in 2022
\$ 13,111,474,042	Total actual spending in 2022–23

For more information on the CRA’s plans, priorities and results achieved, see the “Results: what we achieved” section of this report.

Throughout this report, the following icon highlights areas of innovation for the CRA:



The CRA is committed to maintaining an environment where employees feel they can introduce innovative ideas, experiment with new ways to address outstanding issues and provide taxpayers and benefit recipients the best possible service.

New benefits

Canada dental benefit

The CRA, in collaboration with Health Canada, delivered an extensive communications campaign to raise awareness of the new interim Canada dental benefit, to help children under 12 get the dental care they need. The Canada dental benefit launched on December 1, 2022, and closes on June 30, 2024. This high-profile campaign, which helped Canadians prepare and apply for the new dental benefit, used a variety of proactive tactics including printed inserts, social media, targeted emails and letters, radio and newspaper ads, as well as stakeholder engagement. These efforts contributed to a successful benefit launch that helped provide dental care access to more than 250,000 children between December 1, 2022, and March 31, 2023.

Note: From December 1, 2022 to March 31, 2023, the CRA received 160,026 applications and approved \$156,288,000 in benefits.

One-time top-up to the Canada housing benefit

In addition, the CRA administered the one-time top-up to the Canada housing benefit on behalf of the Canada Mortgage and Housing Corporation, to offer a \$500 payment to over 815,000 low-income renters. The top-up was open for applications from December 12, 2022, to March 31, 2023. Through effective communication strategies and cross-governmental collaboration, this campaign also leveraged a variety of proactive tactics to help Canadians prepare and apply for the new benefit. The one-time top-up to the Canada housing benefit has been able to reach a wide audience over the course of the program and make a positive impact on the lives of lower-income renters who cannot find affordable housing.

Note: From December 12, 2022, to March 31, 2023, the CRA received 768,240 applications and approved \$378,786,000 in benefits. After the closing date, the CRA continued to process applications, and by June 7, 2023, it received 815,190 applications and approved \$402,366,000 in benefits.



Results: what we achieved

Core responsibilities

Tax

Description

The CRA's core responsibility for tax is to sustain Canada's self-assessment tax system by providing clients with the support and information they need to understand and fulfill their tax obligations. The CRA also takes compliance and enforcement actions when necessary to uphold the integrity of the system. When clients disagree with an assessment or decision it has made, the CRA offers avenues for redress.

Results achieved

The following table shows, for tax, the results achieved, the performance indicators, the targets to achieve by March 31, 2023, and the actual results for the three most recent fiscal years for which actual results are available.

Tax performance indicators

This table shows the tax performance indicators, their targets and results for 2022–23 as well as the previous two fiscal years for the following departmental results indicator: taxpayers comply with Canadian tax obligations, the right tax revenue is secured for Canadians, and Canadians have trust in the CRA.

Performance indicators	Target	2020–21 actual results	2021–22 actual results	2022–23 actual results
Percentage of individual tax returns filed on time	At least 90%	85.8%	90.5%	89%
Percentage of businesses registered for GST/HST	At least 90%	88.7%	94.1%	89%
Percentage of tax liabilities paid on time	At least 91.2%	91.3%	89.9%	90.7%
Percentage of Canadians who participate in the tax system	At least 92.8%	93.5%	92.4%	93.3%
Ratio of collectible tax debt to total net receipts (cash accounting)	At most 19.6%	21.4%	18.9%	20.8%
Percentage of external service standards targets that are met	At least 75%	57.6%	74%	71%
Service Satisfaction Index ¹	At least 7.0	8.1	7.3	7.3
Public Perception Index: Trust ¹	At least 7.0	7.9	6.8	6.6

Financial, human resources and performance information for the CRA's Program Inventory is available in [GC InfoBase](#)ⁱⁱⁱ.

¹ Significant methodological changes were made in 2021–22. The main methodological difference was to include all respondents' ratings rather than just those recalling having had contact with the CRA over the past 12 months.

Budgetary financial resources (dollars) for tax

The following table shows, for tax, budgetary spending for 2022–23 (dollars), as well as actual spending for that year.

2022–23 Main Estimates	2022–23 planned spending	2022–23 total authorities available for use ²	2022–23 actual spending ³ (authorities used)	2022–23 difference (actual spending minus planned spending)
3,838,492,068	3,838,492,068	4,861,412,813	4,344,289,750	505,797,682

Financial, human resources and performance information for the CRA’s Program Inventory is available in [GC InfoBase](#)^{iv}.

Human resources (full-time equivalents) for tax⁴

The following table shows, in full-time equivalents, the human resources the department needed to fulfill this core responsibility for 2022–23.

2022–23 planned full-time equivalents	2022–23 actual full-time equivalents	2022–23 difference (actual full-time equivalents minus planned full-time equivalents)
37,493	44,348	6,855

Financial, human resources and performance information for the CRA’s Program Inventory is available in [GC InfoBase](#)^v.

²Total authorities available for use includes severance payments, parental benefits, vacation credits and the carry forward of unused funds from 2021–22 where, pursuant to section 60(1) of the Canada Revenue Agency Act, the CRA has up to two fiscal years to utilize parliamentary appropriations once approved. This funding is received during the fiscal year and is therefore not reflected in planned spending.

³Modified cash basis, based on Parliamentary appropriations used. For an explanation of how actual spending relates to results in the CRA Financial Statements – Agency Activities, see note 4 on parliamentary appropriations.

⁴Includes full-time equivalents associated with fulfilling the CRA’s administrative responsibilities in support of Canada Pension Plan and Employment Insurance legislation.

Benefits

Description

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

Results achieved

The following table shows, for benefits, the results achieved, the performance indicators, the targets to achieve by March 31, 2023, and the actual results for the three most recent fiscal years for which actual results are available.

Benefits performance indicators

This table shows the benefits performance indicators, their targets and results for 2022–23 as well as the previous two fiscal years for the following departmental results indicator: Canadians receive their rightful benefits.

Performance indicators	Target	2020–21 actual results	2021–22 actual results	2022–23 actual results
Percentage of respondents satisfied with overall benefits experience	At least 75%	87%	85%	75% ⁵
Percentage of taxpayers (benefit recipients) who filed as a result of targeted CRA intervention	At least 10%	9.0%	17.4%	11.4%
Percentage of Canada child benefit payments issued to recipients on time	100%	100%	100%	100%

Financial, human resources and performance information for the CRA's Program Inventory is available in [GC InfoBase](#)^{vi}.

⁵ Administrative challenges resulted in a change to the methodology used to conduct the survey, and consequently, historic results are not directly comparable.

Budgetary financial resources (dollars) for benefits

The following table shows, for benefits, budgetary spending for 2022–23, as well as actual spending for that year.

2022–23 Main Estimates	2022–23 planned spending	2022–23 total authorities available for use ^{2,6}	2022–23 actual spending ^{3,6} (authorities used)	2022–23 difference (actual spending minus planned spending)
7,676,246,779	7,676,246,779	7,698,131,578	7,661,832,665	(14,414,114)

Financial, human resources and performance information for the CRA’s Program Inventory is available in [GC InfoBase](#)^{vii}.

Human resources (full-time equivalents) for benefits

The following table shows, in full-time equivalents, the human resources the department needed to fulfill this core responsibility for 2022–23.

2022–23 planned full-time equivalents	2022–23 actual full-time equivalents	2022–23 difference (actual full-time equivalents minus planned full-time equivalents)
1,991	2,614	623

Financial, human resources and performance information for the CRA’s Program Inventory is available in [GC InfoBase](#)^{viii}.

⁶ Total authorities available for use and actual spending include the following statutory payments: Climate Action Incentive payment (\$6.8 billion), Children's Special Allowance payments (\$368.2 million), Distribution of Fuel and Excess Emission Charges (\$40.6 million) and Return Fuel Proceeds to Farming Businesses (\$129.4 million).

Internal services

Description

Internal services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal services refers to the activities and resources of the 10 distinct service categories that support program delivery in the organization, regardless of the internal services delivery model in a department. The 10 service categories are:

- acquisition management services
- communication services
- financial management services
- human resources management services
- information management services
- information technology services
- legal services
- material management services
- management and oversight services
- real property management services

Budgetary financial resources (dollars) for internal services

The following table shows, for internal services, budgetary spending for 2022–23, as well as actual spending for that year.

2022–23 Main Estimates	2022–23 planned spending	2022–23 total authorities available for use ²	2022–23 actual spending ³ (authorities used)	2022–23 difference (actual spending minus planned spending)
989,691,775	989,691,775	1,455,803,112	1,100,800,441	111,108,666

Financial, human resources and performance information for the CRA’s Program Inventory is available in [GC InfoBase](#)^{ix}.

Human resources (full-time equivalents) for internal services⁴

The following table shows, in full-time equivalents, the human resources the department needed to carry out its internal services for 2022–23.

2022–23 planned full-time equivalents	2022–23 actual full-time equivalents	2022–23 difference (actual full-time equivalents minus planned full-time equivalents)
7,296	8,169	873

Financial, human resources and performance information for the CRA’s Program Inventory is available in [GC InfoBase](#)^x.

Strategic priorities

A seamless, empathetic and client-centric service experience

The CRA continually strives to be empathetic, taking a "People First" approach to delivering its services and programs to Canadians. This priority has helped support the Minister of National Revenue's mandate to modernize the CRA to provide a seamless, empathetic and client-centric experience.

The CRA has been committed to working with its clients to create solutions and leverage their feedback to improve services. The CRA has also continued to promote online services, wherever reasonable, to encourage Canadians to self-serve, in an effort to meet their needs more quickly. In 2022, a new online chat service was launched, providing Canadians with the opportunity to connect directly with a CRA client service representative for general questions.

When addressing non-compliance, the CRA constantly maintains a client-centric approach, adapting its intervention to the circumstances, while remaining professional, transparent, fair and honest in how the client is treated.

This priority contained 17 commitments in the CRA's 2022–23 Departmental Plan. During this reporting period, the CRA met 16 of its 17 commitments.

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

Non-compliance can take many forms; from honest mistakes and lack of tax awareness to deliberate and willful non-compliance. To protect the integrity of Canada's self-assessment tax system, the CRA uses an escalating approach to resolve non-compliant behaviour. The CRA seeks to address non-compliance as early as possible with the appropriate level of interventions. When addressing non-compliance, the CRA maintains a client-centric approach, adapting its intervention to the circumstances, while remaining professional, transparent, fair and honest in how the taxpayer is treated.

Under this objective, the CRA achieved the following results in 2022–23:

- Implemented non-audit interventions in the form of education letters, telephone calls, and requests for information to promote compliance among low-risk charities. Operational efforts resulted in two closed non-audit interventions in the 2022–23 period, with eight non-audit interventions in planning or open by the end of 2022–23.
- Expanded the CRA's Liaison Officer program to additional businesses and self-employed individuals, contacting 44,088 businesses to offer free, personalized virtual support to owners of small businesses and self-employed individuals to help them understand their tax obligations and enhance their business bookkeeping practices. Held 309 webinars with

4,776 participants and provided service to 9,627 businesses through one-on-one engagements.

- Launched the Assisted Compliance program in February 2022, an education-first approach which offers support to small and medium businesses and self-employed individuals by explaining potential tax issues identified in their accounts and to help them correct any mistakes. As of March 2023, 1,841 taxpayers were contacted and 23 adjustments were submitted, representing a value of \$247,000 in income adjusted.
- Raised awareness related to property dispositions through a letter-writing campaign as part of the Assisted Compliance program. Approximately 1,500 letters were sent to Canadians, providing education on properly reporting a property disposition, and providing an opportunity to connect with an auditor.

Improve client interactions through consultation and collaboration

Through consultation with Canadians from various backgrounds to better understand the challenges they face when interacting with the Agency, the CRA has gathered insights to identify ways to improve its services.

Under this objective, the CRA achieved the following results in 2022–23:

- Consulted persons with disabilities to ensure that the CRA’s approach to delivering upon the Accessible Canada Act is informed, guided, and shaped by the lived experiences of persons with disabilities and the real challenges they face in interacting with the CRA — whether it be as employees or as taxpayers. The perspectives shared through this research were used to shape the [CRA's Accessibility Plan](#)^{xi}, including setting the areas of focus for the CRA in strengthening its accessibility. The following consultations were completed:
 - Consulted 627 persons with disabilities (and caregivers where appropriate) to learn about the accessibility barriers that they have encountered with the CRA’s external programs and services, and how those barriers affected their experiences. A [consultation results report](#)^{xii} which highlights three key themes was published on Canada.ca in July 2022.
 - Consulted CRA employees with disabilities in August 2022 regarding the first draft of the CRA's Accessibility Plan. Participants agreed that the Plan largely captured the most important accessibility barriers related to the seven areas of the Accessible Canada Act. They appreciated the inclusion of accessibility culture, training and learning, and accessibility awareness as areas of focus.

“Throughout 2022–2023, the Board received updates on research around Canadian’s perceptions of their experience with the Agency. The results offer valuable insights about Canadians’ expectations and guide the Board and the Agency’s work to ensure that the it remains squarely focused on providing strong client service to Canadians.”

— **Dawn Dalley**, Chair of the Governance, Social Responsibility, and Service Committee.



- Improved service to Canadians by making it easier to quickly find and understand answers to common tax, benefit or credit-related questions on Canada.ca. Web analytics, page feedback and call centre data were used to identify and prioritize content improvements so that efforts were invested where it mattered most for Canadians. Results from public usability testing helped the CRA identify problems and make content design improvements. Since April 2021, the CRA has completed 12 Content Optimization Projects within its Seamless Service Experience Initiative. These projects, including the 6 completed in 2022–23, have improved the public’s ability to complete their tasks online from 41% to 76%.

“The Board welcomes the Agency’s efforts to improve accessibility for both its clients and employees. In 2022–2023, the Board had an opportunity to provide its feedback on the CRA’s first fulsome Accessibility Plan to ensure that the CRA uses best-in class practices. The Board was pleased to see that Agency’s recent work has resulted in a practical approach to fostering accessibility. The Board recognizes the importance of accountability and will ensure that the Agency is setting ambitious but achievable goals in this area and tracking performance against those goals.”

— **Mireille A. Saulnier**, Vice-Chair of the Governance, Social Responsibility and Service Committee.

Launch more ways for clients to interact digitally with the CRA

The CRA has continued to simplify access to its services, minimize the administrative burden on taxpayers, and provide its clients with more convenient digital tools to help them find the information they need to comply with their tax obligations and access the benefits programs that the CRA administers.

Under this objective, the CRA achieved the following results in 2022–23:

- Expanded the [Let us Help You Get Your Benefits](#)^{xiii} initiative to all Indigenous peoples, allowing for the digital submission of simplified returns and Canada child benefit forms.
- Implemented [Canada Workers Benefit \(CWB\)](#)^{xiv} enhancements delivered through the individual tax return in February 2022, resulting in over 2.3 million CWB claims processed at a value of over \$3 billion for the 2022–2023 fiscal year.
- Implemented [Simplified Home Office Expense Deduction](#)^{xv} enhancements delivered through the individual tax return in February 2022 for the 2021 and 2022 tax years.
- Certified 12 new software products to allow electronic filers to submit additional types of [T3 Statement of Trust Income Allocations and Designations](#)^{xvi} returns. As a result, the CRA processed 190,053 T3 digital returns in 2022–23, compared to 15,989 the previous year.
- Implemented enhanced sign-in options for Canadians who hold a MyAlberta digital ID through a partnership with the province of Alberta. As a result, more than 200,000 new users registered for the CRA’s My Account using their MyAlberta ID.

- Enabled individuals who filed an objection to their T1 assessment or filed a request to cancel penalties and interest, to view the status of their submission online.
- Enhanced online client service experience by launching a new [online chat service](#)^{xvii} in March 2022. This new chat service has allowed Canadians to connect directly with CRA client service representatives online for general questions. Between its launch date and December 2022, agents responded to over 56,000 non-account specific chats. The second iteration was launched in February 2023. Agents responded to over 45,000 non-account specific chats from February 2023 to March 31, 2023.
- Continued an ambitious transformation of the Scientific Research and Experimental Development (SR&ED) Program to further improve the service experience it provides to businesses including:
 - Accelerating the use of digital tools on Canada.ca that will make it easier for businesses to understand how to access SR&ED Program tax incentives by launching an interactive version of the SR&ED Self-Assessment and Learning Tool (SALT) and adding a new feature for claimants to submit their SALT summary results in My Business Account to request pre-claim services.
 - Launched the first phase of the SR&ED web content optimization project, which makes the SR&ED tax incentives more accessible, helps businesses to prepare claims that are compliant from the outset, and supports businesses throughout the claim process.
- Introduced electronic options for filing some high-volume Special Elections and Returns (SERs) in October 2022 (T2054 - Election for a Capital Dividend Under Subsection 83(2), T2SCH89 - Request for Capital Dividend Account Balance Verification, and T217 - Election, or Revocation of an Election to use the Mark-to-Market method). In addition, all SERs forms can now be submitted through the CRA's portals.
- Strengthened the CRA Enterprise Business Architecture (EBA) program to improve the CRA's ability for enterprise solutions that enhance service delivery. Advanced a Business Capability Model as a tool to align business capabilities and investment priorities across the CRA.

Out of the 17 commitments under this priority, the CRA fell short in fulfilling its commitment to launch a digital submission of disability tax credit applications by the targeted date. With several new benefits announced (dental and housing) taking immediate priority to implement for December 2022, the CRA reassigned technical resources. The launch of a digital submission of disability tax credit applications was deferred until May 2023 to allow more time for coding and testing.

Key risks

The CRA continually monitors its internal and external environments for events that could affect whether it achieves its strategic priorities and objectives. The table below highlights the key risks

that influenced the CRA’s ability to meet its objectives under the strategic priority a seamless, empathetic and client-centric service experience.

Risks identified	Mitigating strategies
There is a risk that the CRA would not meet client expectations related to call wait-times and information quality on the CRA web page.	Launched a new chat service to enable Canadians to interact with a CRA client service representative online for general non-account specific questions.

COVID-19

In 2022–23, the CRA continued to administer several existing emergency measures and recovery benefits to help Canadians and businesses facing hardship because of COVID-19. These measures included wage and rent subsidies to temporarily support these expenses for certain businesses, charities, and non-profits in Canada between March 15, 2020, and May 7, 2022.

Outcomes of benefits and subsidies to date

The following table shows a summary of the results of highlighted COVID-19 benefits and subsidies issued since their launch date until the end of 2022–23, including applications approved and total subsidies in dollars.

Benefit/Subsidy	Description	Applications approved	Subsidies approved ⁷
Canada Emergency Rent Subsidy (CERS) ^{xviii}	Rent subsidy for eligible businesses, charities, and non-profits.	2,079,880	\$7.72 billion
Canada Emergency Wage Subsidy (CEWS) ^{xix}	Wage subsidy for eligible employers.	5,069,850	\$100.32 billion
Canada Recovery Hiring Program (CRHP) ^{xx}	Wage subsidy for increasing wages and new hires.	178,820	\$1.43 billion
Hardest-Hit Business Recovery Program (HHBRP) ^{xxi}	Wage and rent support for hard-hit businesses that were deeply affected since the start of the pandemic.	45,610	\$499.82 million
Tourism and Hospitality Recovery Program (THRP) ^{xxii}	Wage and rent support for the tourism or hospitality sector or, through the Local Lockdown Program, those affected by a qualifying full or partial public health restriction.	104,590	\$1.99 billion

⁷ The total dollar amounts paid, as reported for the benefits and subsidies in the following tables, are based on applications received and processed. As a result, they may differ from the information presented in the CRA’s audited financial statements for Administered Activities.

A fair tax and benefit administration

The CRA is constantly adapting its compliance programs to maintain a fair tax system and level playing field for all. The CRA has continued to address serious and deliberate non-compliance with timely and targeted compliance enforcement actions. It has also increased its use of advanced analytics and graduated compliance interventions to resolve non-compliance issues.

In addition, continued collaboration with key domestic and international stakeholders to address non-compliance has helped to keep the CRA at the forefront of the rapidly evolving global economic and taxation landscape.

This priority contained 6 commitments in the CRA's 2022–23 Departmental Plan. During this reporting period, the CRA met 5 of its 6 commitments.

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

Engaging with global partners continues to be instrumental in maintaining tax fairness and transparency. The CRA has remained committed to international efforts to ensure that multinational enterprises pay tax on the profits through global, reciprocal exchanges of information, intended to deter and detect offshore tax evasion.

Under this objective, the CRA achieved the following results in 2022–23:

- Results of our collaboration with our international partners:
 - In August 2022, Canada, as a partner in the Organization for Economic Co-operation and Development (OECD), began the implementation of the Crypto-Asset Reporting Framework (CARF). This framework will provide for the automatic exchange of tax information on transactions in Crypto-Assets in a standardized manner, and builds on the Common Reporting Standard (CRS) agreement that Canada signed in 2014.
 - The CRA represents Canada in many international partnerships, including the OECD's Forum on Tax Administration, the Joint Chiefs of Global Tax Enforcement (J5) and the Joint International Taskforce on Shared Intelligence and Collaboration (JITSIC).
 - The CRA and its key international partners use JITSIC to share information about data mining techniques and analytics for various projects.
 - As a J5 member country, Canada remains committed to combatting transnational tax crime through increased enforcement collaboration. The group brings together the leading tax, offshore tax evasion, cryptocurrency and cyber experts. Through these meetings, the CRA is able to develop deeper relationships with our international colleagues. In 2022, Canada and the J5 entered into a partnership with the Global Financial Institution Summit (GFIS), a top-level Public Private Partnership (P3) organization on tax crime comprised of senior leaders in financial crime compliance across the major international banks, banking representative bodies and a select few

influential senior leaders from bodies such as Royal United Service Institute (RUSI). GFIS Members identified a number of areas where the J5 and GFIs could explore and agree on joint initiatives which would enhance combined efforts to tackle tax fraud. Through this new relationship, Canada has entered into closer relationships with banks and financial institutions to detect, prevent, and pursue tax crime across the Public and Private sectors.

- The CRA has successfully implemented the Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard through a new financial institution compliance program to increase the quality and timeliness of the data Canada exchanges with its international partners (in 2022–23, the CRA exchanged over 3 million records with its partners.). By implementing this program, the CRA is able to ensure the quality of the data shared with its international partners to combat international tax avoidance and evasion. In March 2023, the CRA began the on-site component of its audits of Canadian reporting financial institutions compliance with Part XVIII (FATCA) and Part XIX (CRS) of the Income Tax Act.

“Taxing the digital economy, large multi-national enterprises, high net-worth individuals and addressing international tax evasion generated a number of interesting conversations between the Board and senior management this year. While compliance falls outside of the Board’s specific mandate, these conversations helped the Board better understand the drivers and challenges related to these complex tax matters. Through that understanding, the Board is better equipped to ensure the Agency has the necessary tools and resources in place to deliver on this important commitment.”

— **D. Stanley Thompson**, Chair of the Audit Committee.

- The Illicit Income Audit Program (IIAP) was put in place to respond to law enforcement referrals for civil assessments, especially those that are time sensitive. The IIAP is a dedicated team that works collaboratively with law enforcement. The IIAP dedicated audit teams ensure that income from illicit activities is subject to civil assessments and that the appropriate penalties are applied to further discourage tax evasion and disrupt illicit enterprise.

Sharpen the focus on emerging tax risks

Continued expansion to the CRA’s business intelligence and data analysis tools and capacity has helped to target those who attempt to conceal their assets to avoid paying their share of tax. In 2022–23, the CRA worked to identify and address intentional non-compliance as early as possible. This has helped to minimize objections and collections impacts, and clarified responsibilities for those considering similar non-compliance actions, in an effort to ensure that everyone pays their share of taxes.

Under this objective, the CRA achieved the following results in 2022–23:

- Conducted exploratory platform economy audits to improve the CRA’s understanding of income tax and GST/HST non-compliance in digital commerce, continuing to employ a tailored compliance approach relying on education to inform platform sellers of their tax obligations. Approximately 70 non-audit cases were completed with this approach which allowed the CRA to recover approximately \$78,000 as a result of voluntary tax adjustments to their past income returns. Additionally, nearly 340 audit cases were completed with recoveries of \$4.2 million.

The CRA continued its focus on combatting non-compliance of aggressive GST/HST arrangements as outlined in Budget 2021. The CRA introduced innovative tools to recover unwarranted GST/HST refund and rebate claims. Supported by the use of these business intelligence and analytical tools the CRA identified more than \$116 million in unwarranted GST/HST refunds. Although this fell slightly short of the March 2023 recovery target, the CRA continues to enhance its data analytics and risk assessment capabilities, and remains confident that it will achieve the overall commitments.

Manage the tax debt through Government of Canada investments

Government of Canada investments from Budget 2021 were provided to improve the CRA’s ability to collect outstanding taxes and to help reduce the overall growth of the tax debt. The CRA was provided with \$230 million over five years, starting in 2021–22. The goal for this funding is that it will lead to the collection of an additional \$5 billion in outstanding taxes over that period.

Under this objective, the CRA achieved the following results in 2022–23:

- Resolved an additional \$1.04 billion in debt during this reporting period as a result of the Government of Canada investment which exceeds the target of \$814 million, by \$221 million.

Key risks

The CRA continually monitors its internal and external environments for events that could affect whether it achieves its strategic priorities and objectives. The table below highlights the key risks that influenced the CRA’s ability to meet its objectives under the strategic priority a fair tax and benefit administration.

Risks identified	Mitigating strategies
There is a risk that incentives and opportunities will increase for otherwise compliant taxpayers to participate in the underground economy.	Continued interactions with international partners on payment non-compliance strategies and benchmarking.
There is a risk to the public's perception of fairness in the tax system, which might impact the CRA's ability to promote greater compliance.	Budget initiatives aim to resolve additional tax debt, over a five-year period. Assuming the annual growth of debt intake remains at the historical level, allocations also aim to reduce the significant inventory of accounts, limit the growth of tax debt over the first three years, and reduce the tax debt thereafter.

COVID-19

Taking an empathetic, “People First” approach, the CRA continued to ensure the integrity of the delivery of COVID-19 benefits and subsidies throughout the reporting period.

Audit activities

The following table highlights the audit activities for COVID-19 benefits and subsidies in 2022–23, including results.

Benefit/Subsidy	Description	Results
Canada Emergency Rent Subsidy (CERS)	<p>The CRA began post-payment audits in August 2021 to ensure the integrity of Canada Emergency Rent Subsidy (CERS) and that those receiving emergency response benefits are in fact entitled to them.</p> <p>The CRA employs a risk-based approach to assist in identifying claims that are at the highest risk of being ineligible or overstated.</p> <p>During the audit process, CRA auditors contact claimants with a request to submit the documentation needed to support their subsidy claims. Post-payment audits are ongoing to further examine the level of compliance of claimants who, based upon risk assessment, warrant further review.</p>	As of March 31, 2023, the CRA has completed 338 CERS post-payment audits with \$14.8 million in claims denied or adjusted.

Benefit/Subsidy	Description	Results
Canada Emergency Wage Subsidy (CEWS)	<p>The CRA began post-payment audits in August 2020 to ensure the integrity of Canada Emergency Wage Subsidy (CEWS) and that those receiving emergency response benefits are in fact entitled to them.</p> <p>The CRA employs a risk-based approach to assist in identifying claims that are at the highest risk of being ineligible or overstated.</p> <p>During the audit process, CRA auditors contact claimants with a request to submit the documentation needed to verify revenue and payroll. Post-payment audits are ongoing to further examine the level of compliance of claimants who, based upon risk assessment, warrant further review.</p>	<p>As of March 31, 2023, and since the start of the CEWS post-payment audits, the CRA has completed over 2,500 audits with \$5.21 billion in claims approved and \$325 million in claims denied or adjusted.</p>
<p>COVID-19 Individual Benefits including:</p> <ul style="list-style-type: none"> • Canada Emergency Response Benefit (CERB) • Canada Recovery Benefit (CRB) • Canada Recovery Caregiving Benefit (CRCB) • Canada Recovery Sickness Benefit (CRSB) • Canada Emergency Student Benefit (CESB) • Canada Worker Lockdown Benefit (CWLBB) 	<p>The CRA began conducting pre-validation reviews in July 2020 to ensure that high-risk applications were reviewed before payments were issued. As tax data became available, it became evident that potentially ineligible applications were being submitted, and pre-payment blocks were placed on these accounts. This intervention prevented high-risk applications from proceeding until documents were submitted and were manually reviewed to confirm eligibility.</p> <p>The CRA conducts post-validation reviews for individuals considered to be at high risk of not meeting the eligibility criteria. An Initial Contact Letter (ICL) requesting additional documentation for manual review is sent to the applicant to substantiate their eligibility for the benefits received.</p>	<p>Placed 700,000 blocks on accounts which resulted in \$378 million in direct payments stopped and up to \$5 billion in future benefits prevented.</p> <p>Conducted 209,600 reviews, resulting in direct payments stopped representing a redetermination value of \$1.3 billion.</p> <p>184,600 post-validation reviews were completed as of April 7, 2023; the ineligible recipients representing \$3.57 billion in ineligible payments.</p>

Enhanced security, transparency, and accountability

Canadians count on the CRA to protect their information and to carry out its duties with the highest level of integrity and security. The CRA is committed to enhancing its security technologies, processes, and controls to further protect the confidentiality of sensitive information from both internal and external threats. By increasingly embedding privacy, accessibility, and security into the design of its programs and processes, the CRA has sought to build and maintain trust and fairness. As the CRA proactively leverages its data to a greater extent for strategic uses, this information has continued to be managed in an ethical and secure manner.

This priority contained 6 commitments in the CRA’s 2022–23 Departmental Plan. During this reporting period, the CRA met 5 of its 6 commitments.

Enhance security technologies, processes, and controls to prevent breaches

The CRA has continued to protect the personal information of its clients in an increasingly sophisticated cyber threat environment. If clients have trust in the CRA, they are more likely to comply with their tax obligations. This is why the CRA has prioritized the protection of information and continues to strengthen and update the controls in place to analyze, identify, and mitigate potential threats, neutralize threats when they occur, prevent unauthorized changes to clients’ accounts, and protect sensitive data.

Under this objective, the CRA achieved the following results in 2022–23:

- Successfully completed a project to enhance internal and remote workforce endpoint safeguards on workstations and laptops to reduce opportunities for theft and destruction of taxpayer data. The CRA now has improved detection and response capability against external cyber threats, and the risk of cyber threats has been reduced.
- Supported the privacy and protection of personal information at the CRA by developing new training tools and hosting live educational events for employees working in new physical and virtual workplace settings. Through various training and awareness initiatives, employees and managers have been provided with the information and resources to stay informed of their security responsibilities and understand their role in keeping CRA employees, information, and assets protected and secure.

The CRA has remained committed to enhancing the protection of taxpayer information and systems by implementing an internal multifactor authentication system for CRA employees, which mitigates the risk of unauthorized users accessing CRA systems by means of compromised employee usernames and passwords. Timelines for this commitment were adjusted given complexities and external dependencies, but strategies are in place to address risks in the interim. Major steps in the process have been completed to deliver this capability by April 2025.

Promote greater transparency

The CRA continues to strive to be transparent in the way it manages its day-to-day operations to achieve results that demonstrate quality, efficiency, and effectiveness. It remains committed to being clear and transparent when reporting the performance results that it has achieved, and in its contribution to the Open Government initiative, which provides greater access to government data and information to the public and businesses. Further, the CRA has been committed to adhering to the proactive disclosure requirements outlined in [Bill C-58^{xxiii}](#). The CRA has made significant strides in its commitment to respond in a more timely way to requests under the Access to Information Act and Privacy Act.

Under this objective, the CRA achieved the following results in 2022–23:

- Exceeded the target of increasing the rate of response to access to information and privacy requests in digital format by responding to 88% of requests digitally. The move towards digitization of services supports results in secure and faster response to Canadians compared to traditional mail.
- Implemented a backlog elimination plan to address the backlog of access to information and privacy requests received prior to March 31, 2019. This was successfully completed in March 2023. Prior to the introduction of this plan, access to information and privacy requests in the backlog inventory were on average 429 days late. Through workload prioritization, weekly reporting to increase accountability, and ongoing monitoring of files at risk, the CRA achieved a 42% reduction in the average age of the backlog inventory at the end of the fiscal year.
- Modernized the processing of Access to Information Act and Privacy Act requests by using business intelligence (BI) tools and Lean methodology to improve timeliness and address the backlog of requests. The CRA completed the pilot implementation of Microsoft Power BI, resulting in the creation of BI tools and reports to automate workload management and inform business decisions. In addition to this pilot, a number of completed and ongoing process re-engineering initiatives have resulted in streamlined and reduced processing time, including:
 - 18% increase in the number of ATIP requests completed this year compared to the previous fiscal year.
 - 90% compliance with legislative timelines for completed requests.



Key risks

The CRA continually monitors its internal and external environments for events that could affect whether it achieves its strategic priorities and objectives. The table below highlights the key risks that influenced the CRA's ability to meet its objectives under the strategic priority enhanced security, transparency and accountability.

Risks identified	Mitigating strategies
There is an increased risk that individuals and organizations' information online will become more exposed to cyber-threat activity, leading to increased identify theft and use of this information to access the CRA's public-facing systems.	Identified methodologies, technologies and emerging concepts that bolster cyber security in light of future possible threats. As well, the CRA drafted a framework (based on Information Technology Security Guidance-33 (ITSG-33) and Harmonized Threat Risk Assessment (HTRA) in which the future concepts and technologies can be evaluated and integrated into a future state diagram of CRA's security architecture.

An innovative, data-driven organization



Innovation is fundamental to the CRA's ability to improve service to Canadians and to take firm and effective action on compliance. The CRA continues to work towards creating an environment where new and innovative ideas are encouraged and supported. The CRA has been testing new approaches using intelligent risk-taking principles and assesses whether desired results are achieved. In 2022–23 the CRA participated in an annual Government of Canada-wide assessment of management practices and performance on innovation; and was recognized for its notable practices, based on committing resources to innovation.

This priority contained 3 commitments in the CRA's 2022–23 Departmental Plan. During this reporting period, the CRA met all 3 of those commitments.

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

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

Under this objective, the CRA achieved the following results in 2022–23:

- Funded \$2.66 million in experiments which included 14 completed projects that used innovative approaches. In funding these experiments, the CRA was able to focus on the following themes: gamification, virtual integration of new employees, service delivery and workplace culture in a hybrid work environment to name a few.

“It is great to see that the Agency has strong aspirations to innovate which is crucial to the organization's success. The Board strongly supports the CRA's drive towards exploring innovative ways to improve its processes and services to Canadians. Our members will continue to provide whatever experience and expertise we can to boost the Agency's innovation efforts.”

— **David Reid**, Chair of the Resources Committee.

- Increased experimentation in the use of artificial intelligence to support service and compliance. More than five proofs of concepts were completed using analytical methods such as text and speech analysis, classification and prediction, risk assessment and process automation. Using these methods, the CRA was able to focus on identifying high risk claims, enforce compliance for outstanding GST/HST returns, and forecast contact centre infrastructure demand.

“The use of the Artificial Intelligence (AI) has been expanding significantly over the past few years, offering new opportunities in terms of efficiency, ease of use, and process automation. At the same time, AI has inherent risks, including data privacy, security, ethical use and misuse. The Board and senior management have discussed the scope and potential implications of AI from the perspectives of information management, security, IT and ethics. The Board has and will continue to encourage ambitious but responsible adoption of this technology.”

— **Barbara Carra**, Vice-Chair of the Resources Committee

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

To help design and deliver more effective programs and services, efforts have been made to enhance the CRA’s ability to access, use, and share data and information, evaluate the quality of that information, interpret the results of analyses, and ensure its ethical use. This is essential to public trust.

Under this objective, the CRA achieved the following result in 2022–23:

- Launched an internal central-resource hub for CRA employees to access data-related resources, tools, support, services, and training to enhance data awareness across the CRA as part of its Information and Data Strategy. The vision of this strategy is to ensure that all information and data captured, created, or acquired by the CRA, are enabled as operational and strategic assets, and in user-ready formats that optimize their value. The communications feed and data event calendar that are located on this hub regularly promote data training and events available to all employees. Over 90 data-related training, events, conferences and webinars were promoted in 2022–23.

Key risks

The CRA continually monitors its internal and external environments for events that could affect whether it achieves its strategic priorities and objectives. The table below highlights the key risks that influenced the CRA’s ability to meet its objectives under the strategic priority an innovative, data-driven organization.

Risks identified	Mitigating strategies
There is a risk that the CRA will not be able to transform services through an enterprise lens that cuts across functional areas of expertise.	<p>Creation of a centralized repository (the Algorithmic Impact and Alignment Assessment tool) to facilitate the assessment of risks associated with business and IT projects which use Artificial Intelligence (AI) to improve internal processes or delivery of services to the public.</p> <p>Development of an “AI Hub”, which connects AI users from across the CRA and provides a centralized location of resources to help employees better understand their roles and responsibilities related to deploying AI responsibly.</p>

A thriving diverse workforce and inclusive workplace

The CRA manages its workforce through strategic recruitment, ongoing employee development, and effective succession planning strategies, to provide the expertise, leadership, and experience needed to deliver its strategic priorities. The CRA has continued to advance equity, diversity and inclusion in the workplace to foster an environment that supports accessibility and well-being.

The CRA has also focused on the prevention, response, and support to tackle discrimination, bias, and racism in the workplace. Further, the CRA has adapted its workplace to include more digital and virtual ways of working for employees. Following Government of Canada direction, the CRA adopted a hybrid model of work, implementing a ROOP plan from January 16, 2023, to March 31, 2023. Employees were provided with the necessary resources to support their work in a hybrid work environment.

This priority contained 13 commitments in the CRA’s 2022–23 Departmental Plan. The CRA met 11 of its 13 commitments.

Advance diversity and inclusion in the workplace

Strides have continued to be taken to build a more diverse, representative, and inclusive workforce by closing representation gaps for equity-deserving groups within the organization. The CRA has continued to support the [Clerk’s Call to Action on Anti-Racism, Equity and Inclusion in the Federal Public Service](#)^{xxiv} through the implementation of the initiatives included in the [CRA’s Employment Equity, Diversity and Inclusion Action Plan 2021 to 2022 through 2024 to 2025](#)^{xxv}.

Under this objective, the CRA achieved the following results in 2022–23:

- Conducted an independent review of the employment systems, policies, and practices among employees from various equity-deserving groups along with various CRA partners who support Employment Equity, Diversity and Inclusion as part of the focus on advancing diversity by identifying employment barriers for persons in designated groups.

- Collaborated with its Persons with Disabilities Network, to publish its first Accessibility Plan, ensuring that the perspectives of persons with disabilities would continuously be applied. The plan targeted 23 identified accessibility barriers through 42 action items. The following are some notable action items:
 - Delivering on a Strategy for Recruitment, Onboarding, and Retention of Persons with Disabilities, which will include initiatives to address recruitment barriers, initiatives to improve retention and promotion of employees with disabilities.
 - Reviewing all corporate policies to identify which policy instruments do not include accessibility components and how we can fulfill any identified gaps.
 - Identifying ways to include accessibility awareness training and other specialized training in the learning paths of employees, particularly front-line employees who provide services to the public and those who deliver internal services.
- Increased representation of Indigenous peoples and visible minorities in the executive group. Representation of visible minorities reached 17.8%, surpassing the Labour Market Availability (LMA) rate of 16.4% as of March 31, 2023. During the same timeframe, Indigenous representation also improved, reaching 2.6%, below the LMA rate of 2.8%. While a gap still remains for Indigenous Peoples in comparison to LMA, that gap has been reduced.

“The Board continued to work with the CRA on promoting equity, diversity and inclusion in the organization. While the Agency is making progress, there is still work to be done. The Board appreciates the complexity of the topic, especially for such a large organization as the CRA. The Board will keep supporting the Agency in its efforts to enhance to do even better on these issues and remain one of Canada’s top employers.”

— **Mary Ference**, Vice-Chair of the Human Resources Committee

- Enhanced the sponsorship program aimed at supporting Indigenous employees and other racialized employees to prepare them for leadership roles. Following the successful pairing in June 2022 of eight protégés with sponsors, the program was enhanced based on continuous feedback and best practices and an updated version of the program was launched in March 2023.

Address discrimination and harassment in the workplace

The CRA has aligned its human resources procedures and guidelines with the updated regulations in [Part II of the Canada Labour Code](#)^{xxvi}, which focuses on the prevention and resolution of harassment and violence in the workplace. In addition, the CRA has provided its employees and managers with the necessary training and support to foster better awareness and more actively address harassment and violence prevention.

Under this objective, the CRA achieved the following results in 2022–23:

- Developed a comprehensive engagement strategy to support employees in sustaining ongoing dialogue on anti-racism, diversity and inclusion to foster awareness and cultural intelligence on the topics. As part of this strategy, engagement on Anti-Racism and Bias resource pages will house a variety of micro-learning tools for employees and leaders to use to promote awareness and engagement on anti-racism and bias. Topics vary and will all endeavour to encourage dialogue, and eliminate racism, discrimination and bias from the CRA's culture.
- Conducted quarterly occupational health and safety reviews of the workplace to identify, assess and control risk factors and prevent occurrences of harassment and violence in the workplace. Ongoing efforts to identify and control risks contributing to workplace harassment and violence have helped the CRA to address discrimination and harassment in the workplace, and support a thriving and diverse workforce, and inclusive workplace.

A CRA-specific training module to accompany Canada School of Public Service (CSPS) training on workplace harassment and violence was launched and development began on a new merged training course. Although the CRA fell short of its 90% participation target, by March 31, 2023, 86.43% of CRA employees had taken the CRA-specific course, and a plan is in place to further promote training to reach the 90% goal. The CRA considers any threat or act of harassment and violence, by or against employees, to be misconduct. A directive and procedures continue to provide guidance in such situations.

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

The CRA has continued to adapt to the hybrid model of work keeping a focus on business and operational requirements while balancing employee preferences. It has been agile as it has explored, experimented and innovated with the hybrid model of work. CRA offices feature modernized workplaces that are flexible, green, collaborative, efficient, digital, healthy, and inclusive.

Under this objective, the CRA achieved the following results in 2022–23:

- Launched a new Directive on Virtual Work Arrangements. Approximately 85% of employees had an active Virtual Work Arrangement Agreement in place by March 2023. To support the directive, relevant CRA policies, guides, systems and internal resource pages were created or updated.
- Enabled a hybrid workforce through increased operational agility and the adoption of emerging technologies, using modern IT tools and efficient technological solutions. A number of improvements were accomplished including further equipping the workforce with mobile computing devices, increasing automation of updates to end user devices, deploying hybrid meeting technology and continuing the deployment of GC-WIFI at worksites. An electronic booking system was also developed for reserving workspaces, cubicles, meeting rooms and more, which continues to be used successfully in CRA worksites across Canada.

“Without a doubt, CRA’s workforce is the key to its success. The Board continued to work closely with the CRA to define the future of all aspects the Agency’s HR work and strategy. This includes recruitment, retention, professional development and ensuring a safe, healthy, inclusive and future-ready workplace.”

— **Kathryn A. Bouey**, Chair of the Human Resources Committee

- Launched a Digital Learning Program, a space to connect employees to CSPS learning products, courses and events that support digital transformation. The program encourages employees to adopt digital mindsets, approaches and technologies into their work and to promote modern ways of working.
- Provided access to learning products such as: Unconscious Bias; Communicating in a Virtual Environment; Resilience: A Way of Being; Mental Health in the Workplace; Living Well during Times of Change; and Orientation sessions on the Employee Assistance Program (EAP) focused on promoting the services available through CRA’s external EAP service provider.
- Adopted the Government of Canada Workplace (GCworkplace) standards as the baseline for the CRA fit-up standards. These standards are applied to all CRA office space fit-up projects and provide a flexible activity-based workplace design standard that supports both autonomous and collaborative work.
 - Delivered 70 projects in 2022–23 to modernize office space by incorporating GCworkplace fit-up elements, which include:
 - Furniture solutions
 - Space optimizations
 - Wi-Fi implementation

“During the past year, the Board received regular updates on the Agency’s journey to hybrid workforce. Adopting new ways of working has impacts across the organization, including IT, real property, and change management. The Board encouraged the Agency to be flexible, systematically track risks, challenges and lessons learned, and find meaningful performance indicators to measure whether the return to office was a success.”

— **Colin Younker**, Vice-Chair of the Audit Committee

The development of the next iteration of CRA’s Journey to Hybrid implementation plan took a significant change in direction partway through implementation to align with the TBS directive mandate to work in the office a minimum of 2 to 3 days per week, or 40–60% of their regular schedule. This change in direction had an impact on the CRA’s previously approved approach, transition, and implementation plans. The CRA was able to pivot rapidly, adjusting its approach, and develop the ROOP work plan that guided the CRA through the necessary steps in order to fulfill the TBS requirement. Implementation started on January 16, 2023, and was successfully completed for the majority of employees by March 31, 2023. The CRA remains committed to

developing a Journey to Hybrid implementation plan that will see continuous improvements and adjustments to this first iteration of the hybrid model.

Key risks

The CRA continually monitors its internal and external environments for events that could affect whether it achieves its strategic priorities and objectives. The table below highlights the key risks that influenced the CRA’s ability to meet its objectives under the strategic priority a thriving and diverse workplace.

Risks identified	Mitigating strategies
There is a risk that the CRA may not be able to meet the needs and staffing requirements of the CRA to support a diverse workforce and to address the complexity of virtual work.	Implementation of the CRA’s future of work framework and tools, including the CRA Workforce Plan.

Contracts awarded to Indigenous businesses

The Government of Canada is committed to reconciliation with Indigenous peoples and to improving socio-economic outcomes by increasing opportunities for First Nations, Inuit and Métis businesses through the federal procurement process.

In support of this commitment, in August 2021, the Government of Canada announced the implementation of a mandatory requirement for federal departments and agencies to ensure a minimum of 5% of the total value of contracts they award are held by Indigenous businesses. This requirement is being phased in over three years, and full implementation is expected by 2024.

Indigenous Services Canada has set the implementation schedule:

- Phase 1 departments: April 1, 2022, to March 31, 2023
- Phase 2 departments: April 1, 2023, to March 31, 2024
- Phase 3 departments: April 1, 2024, to March 31, 2025

The CRA is a Phase 2 organization and is aiming to achieve the minimum 5% target by the end of 2023–24. The CRA has been a supporter of the Procurement Strategy for Indigenous Business (PSIB) since it was first launched in 1996 (initially called the Procurement Strategy for Aboriginal Business). Since then, the CRA has been voluntarily establishing annual Indigenous procurement targets and reporting on these targets to Crown Indigenous Relations and Northern Affairs Canada. Over the years, the CRA has been consistently meeting and exceeding its voluntary targets. While not obligated to meet the current 5% target until 2023–24, the CRA has

awarded 9.8% of all 2021–22 contracts and 10.8% of all 2022–23 contracts to Indigenous businesses⁸.

The following is a summary of key measures that the CRA has taken or will be taking to ensure the minimum target continues to be met:

- In 2022–23, the CRA adopted a conditional set-aside approach to all CRA competitive procurements. This means that procurement is open to Indigenous and non-Indigenous businesses; however, if two or more Indigenous businesses submit compliant bids, the CRA will limit the competition to those Indigenous businesses and will not consider bids from any non-Indigenous businesses that may have been submitted.
- Held a panel discussion in September 2022 comprised of internal subject-matter experts in sustainable development, accessibility and Indigenous procurement. The panel discussion was open to all CRA employees, and the purpose was to raise awareness of social responsibility in public procurement.
- In collaboration with Indigenous Services Canada, the CRA began analyzing various commodities to identify market opportunities and determine the capacity of Indigenous businesses in various segments of the industry.
- Continue to limit the procurement of all information technology end-user devices to Indigenous businesses by default.
- The CRA is in the process of reviewing and expanding its policy direction and strengthening accountability to better fulfill its obligations under PSIB. Additionally, the CRA will continue to promote greater awareness via targeted Indigenous training and information sessions.
- 100% of procurement staff (including procurement policy and oversight staff) have completed the mandatory course Indigenous Considerations in Procurement (COR409) from the Canada School of Public Service.

⁸ The 2021–22 and 2022–23 fiscal years were exceptional years with a higher-than-normal need for certain goods procured from Indigenous businesses (that is information technology end-user devices), combined with a higher total value of contracts awarded than normal, due to the CRA's overall COVID-19 response.

Gender-based Analysis Plus

The CRA continues to work to effectively integrate Gender-based Analysis Plus (GBA Plus) into all of its programs and services to ensure they are inclusive and responsive to the needs of all Canadians. The “Plus” in GBA Plus acknowledges that our analysis goes beyond gender differences by considering many other identity factors such as race, ethnicity, age, income level as well as mental or physical disability, and how the interaction between these factors influences the way one might experience government programs and services.



The primary goal of GBA Plus is to create fair and responsive initiatives for all Canadians. Through its use and application, the CRA is better able to:

- Assess how our programs and services may impact diverse groups of people;
- Promote equality and prevent unintended biases;
- Ensure that decision-making supports inclusivity; and,
- Attain positive results for Canadians by being responsive to specific needs and circumstances.

This year, the CRA continued to raise awareness of the importance of GBA Plus and increase its application across the CRA. Training was made available to all CRA employees, and expert assistance was provided to programs conducting GBA Plus assessments. In 2022–23, a total of 50 GBA Plus assessments were undertaken. The CRA continues to assess its GBA Plus capacity and to identify challenges surrounding data capacity, especially with respect to disaggregated data, to identify quality data sources and develop data collection plans. This will allow the CRA to conduct stronger GBA Plus analysis going forward.

The CRA also collaborates with key partners across the Government of Canada and abroad, to advance GBA Plus initiatives and learn best practices. The CRA regularly engages with partner departments and agencies, and the Organisation for Economic Co-operation and Development’s Forum on Tax Administration Gender Balance Network. This network works to identify ways to improve gender balance in leadership positions across tax administrations as well as providing an opportunity to exchange ideas and share experiences.⁹

⁹ For further information on GBA Plus in CRA programs, please refer to the Supplementary Information Tables

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

The CRA has continued to work with its partners and stakeholders to advance the United Nations [2030 Agenda and the Sustainable Development Goals](#)^{xxvii} through its support of two Sustainable Development Goals:

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

In contribution to Goal 1, the CRA administers critical benefits and credits, such as the Canada child benefit and the disability tax credit, which contribute to the economic, social, and physical well-being of Canadians.

Aligned to the central, transformative promise of the 2030 Agenda to leave no one behind and its sustainable development goals, the CRA has worked to ensure that vulnerable segments of the Canadian population (Indigenous peoples, newcomers and refugees, seniors, youth, persons with disabilities, housing insecure, and individuals with a modest income) receive the benefits and credits for which they are eligible.

The CRA contributes to Goal 16 through policies and practices that demonstrate a commitment to inclusiveness, transparency and accountability. The CRA supports the Government of Canada's [Directive on Open Government](#)^{xxviii} and its national action plans on open government by advancing the principles of openness, transparency, accountability, and citizen engagement while protecting the confidentiality and security of taxpayer information.

Contributing to the sustainable development goals, the CRA has pursued a number of initiatives, including greening its operations, administering the fuel charge for businesses in provinces and territories where a carbon pricing mechanism was not in place or does not meet national criteria, and administering the [Climate Action Incentive](#)^{xxix} and other programs to offset the impact of fuel charges.

Additional information on Sustainable Development activities can be found in the [Departmental Sustainable Development Strategy](#)^{xxx} and the [Departmental Sustainable Development Strategy Performance Reports](#)^{xxxi}.



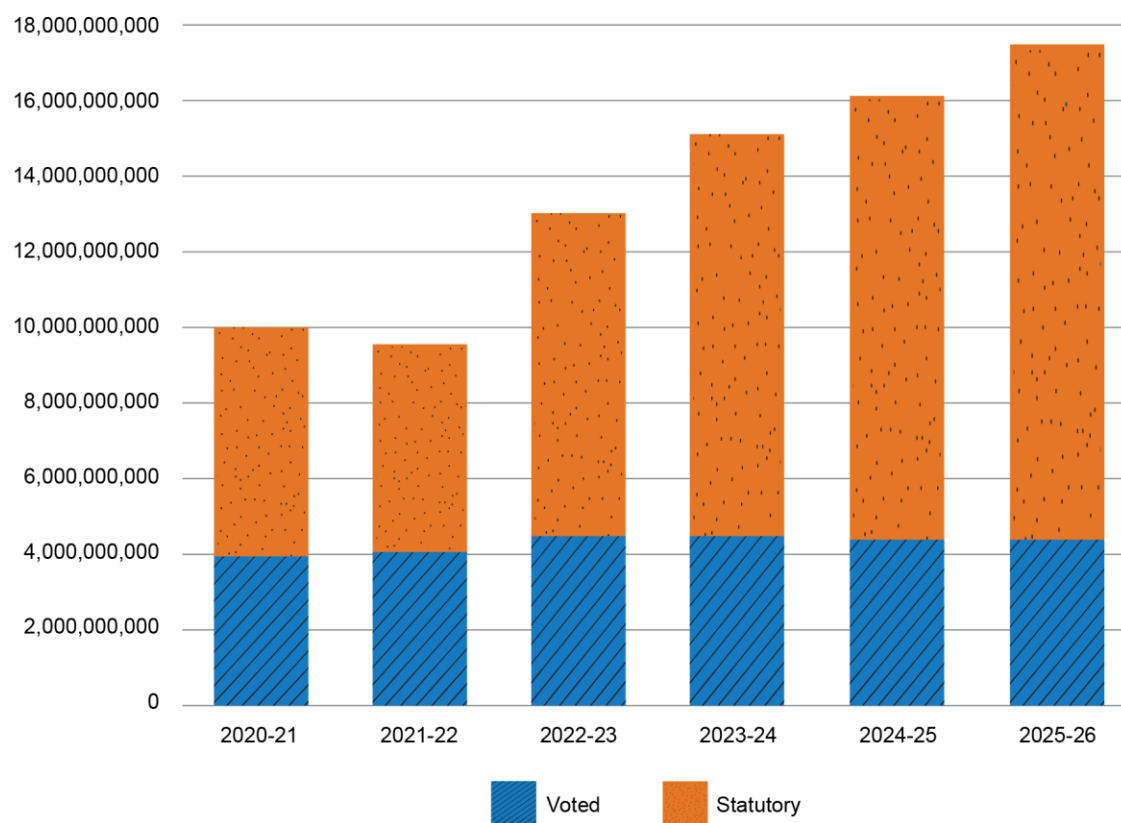
Spending and human resources

Spending

Spending 2020–21 to 2025–26

The following graph presents planned (voted and statutory) spending over time.

CRA spending trend (dollars)¹⁰



	Actual 2020–21	Actual 2021–22	Actual 2022–23	Planned 2023–24	Planned 2024–25	Planned 2025–26
Statutory	6,002,927,402	5,381,048,139	8,559,261,152	10,359,586,488	11,761,880,405	13,187,974,353
Voted	3,981,070,537	4,108,246,475	4,552,212,890	4,514,943,144	4,358,810,083	4,327,370,304
Total	9,983,997,939	9,489,294,614	13,111,474,042	14,874,529,632	16,120,690,488	17,515,344,657

¹⁰ The spending trend graph shows all parliamentary appropriations (Main Estimates and Supplementary Estimates) and revenue sources provided to the CRA for: policy and operational initiatives arising from various federal budgets and economic statements, transfers from Public Services and Procurement Canada for accommodations and real property services, Children's Special Allowance payments, the distribution of fuel charge proceeds to the province or territory of origin (primarily through the Climate Action Incentive payment), as well as the implementation of initiatives to improve efficiency. It does not reflect amounts recovered by the CRA for the provision of services to Employment and Social Development Canada for the administration of the Canada Pension Plan and the Employment Insurance Act.

Budgetary performance summary for core responsibilities and internal services (dollars)

The “Budgetary performance summary for core responsibilities and internal services” table presents the budgetary financial resources allocated for the CRA’s core responsibilities and for internal services.

Core responsibilities and internal services	2022–23 Main Estimates	2022–23 planned spending	2023–24 planned spending	2024–25 planned spending	2022–23 total authorities available for use	2020–21 actual spending ¹¹ (authorities used)	2021–22 actual spending ¹¹ (authorities used)	2022–23 actual spending ¹¹ (authorities used)
Tax	3,838,492,068	3,838,492,068	4,136,547,016	3,997,025,632	4,861,412,813	3,888,255,191	3,950,635,501	4,344,289,750
Benefits ¹²	7,676,246,779	7,676,246,779	9,683,526,641	11,150,834,566	7,698,131,578	5,147,281,794	4,403,123,715	7,661,832,665
Taxpayers’ Ombudsperson ¹³	4,424,229	4,424,229	4,403,913	4,129,457	4,706,486	4,614,641	4,049,529	4,551,186
Subtotal	11,519,163,076	11,519,163,076	13,824,477,570	15,151,989,655	12,564,250,877	9,040,151,626	8,357,808,745	12,010,673,601
Internal services	989,691,775	989,691,775	1,050,052,062	968,700,833	1,455,803,112	943,846,313	1,131,485,869	1,100,800,441
Total	12,508,854,851	12,508,854,851	14,874,529,632	16,120,690,488	14,020,053,989	9,983,997,939	9,489,294,614	13,111,474,042

A significant portion of the fluctuations in the CRA’s overall budget is attributable to its statutory appropriations, in particular to spending associated with the Climate Action Incentive

¹¹ Modified cash basis, based on Parliamentary appropriations used. For an explanation of how actual spending relates to results in the CRA Financial Statements – Agency Activities, see note 4 on parliamentary appropriations.

¹² Includes the following statutory payments: Climate Action Incentive payment (planned spending: \$7.1 billion in 2022–23, \$9.0 billion in 2023–24, and \$10.5 billion in 2024–25), (actual spending: \$4.5 billion in 2020–21, \$3.8 billion in 2021–22, and \$6.8 billion in 2022–23); Children’s Special Allowance payments (planned spending: \$365.0 million in 2022–23, \$368.0 million in 2023–24, and \$375.0 million in 2024–25), (actual spending: \$381.8 million in 2020–21, \$372.4 million in 2021–22, and \$368.2 million in 2022–23); Distribution of Fuel and Excess Emission Charges (planned spending: \$19.0 million in 2022–23, \$49.0 million in 2023–24, and \$60.0 million in 2024–25), (actual spending: \$18.5 million in 2020–21, \$52.4 million in 2021–22, and \$40.6 million in 2022–23); Return Fuel Proceeds to Farming Businesses (actual spending: \$129.4 million in 2022–23).

¹³ Since the Taxpayers’ Ombudsperson operates at arm’s length from the CRA, this Departmental Results Report does not reflect the activities of that office.

(CAI) payment. The CRA is responsible for the administration of the fuel charge in jurisdictions that do not meet the federal carbon pricing benchmark. This includes the delivery of the CAI payment which returns the majority of the direct proceeds from the fuel charge to individuals and families of the province in which the proceeds are raised.

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

The CRA's 2022–23 total authorities available for use increased by \$1.5 billion, or 12.1% over its planned spending. This is attributable to the aforementioned technical in-year adjustments, funding for CRA contact centres, and measures announced in the 2021 and 2022 federal budgets and economic statements (for more details, please see "Authorities approved after Main Estimates" in the Supplementary Information Tables). Of the 2022–23 total authorities, \$909 million remained unexpended at year-end and is eligible to be carried forward by the CRA to 2023–24 under its statutory two-year spending authority. The majority of the unexpended amount was largely planned and forms part of the CRA's strategy to carry out major investment projects as outlined in the CRA's strategic investment plan as well as address emerging operational pressures in 2023–24. Other components include slippages in work carried out for the CRA by other government departments.

2022–23 Budgetary actual gross spending summary (dollars)

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

Core responsibilities and internal services	2022–23 actual gross spending	2022–23 actual revenues netted against expenditures	2022–23 actual net spending (authorities used)
Tax	4,697,495,483	353,205,733	4,344,289,750
Benefits	7,662,757,402	924,737	7,661,832,665
Taxpayers' Ombudsperson ¹³	4,551,186	—	4,551,186
Subtotal	12,364,804,071	354,130,470	12,010,673,601
Internal services	1,187,237,343	86,436,902	1,100,800,441
Total	13,552,041,414	440,567,372	13,111,474,042

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

Human resources

The “Human resources summary for core responsibilities and internal services” table presents the full-time equivalents (FTEs) allocated to each of the CRA’s core responsibilities and to internal services.

Human resources summary for core responsibilities and internal services

Core responsibilities and internal services	2020–21 actual full-time equivalents	2021–22 actual full-time equivalents	2022–23 planned full-time equivalents	2022–23 actual full-time equivalents	2023–24 planned full-time equivalents	2024–25 planned full-time equivalents
Tax	35,418	40,132	37,493	44,348	39,907	38,244
Benefits	1,463	2,067	1,991	2,614	2,389	1,998
Taxpayers’ Ombudsperson ¹³	33	34	39	37	37	35
Subtotal	36,914	42,233	39,523	46,999	42,333	40,277
Internal services	6,410	7,717	7,296	8,169	7,862	7,354
Total	43,324	49,950	46,819	55,168	50,195	47,631

The increase in actual FTEs in 2022–23 is largely attributable to the administration of measures announced in the 2021 and 2022 federal budgets and economic statements as well as those associated with addressing the post-pandemic sustainability of CRA contact centres and the administration of the one-time top-up to the Canada Housing Benefit and the interim Canada Dental Benefit. Over the planning period, the reduction in FTEs from 50,195 in 2023–24 to 47,631 in 2024–25, is primarily as a result of a decrease or sunset of funding to implement and administer various measures announced in the federal budgets and economic statements as well as those associated with the COVID-19 pandemic.

Expenditures by vote

For information on the CRA's organizational voted and statutory expenditures, consult the [Public Accounts of Canada](#)^{xxxii}.

Government of Canada spending and activities

Information on the alignment of the CRA's spending with Government of Canada's spending and activities is available in [GC InfoBase](#)^{xxxiii}.

Financial statements and financial statements highlights

Financial statements

CRA financial statements (unaudited) for the year ended March 31, 2023, are available on the Departmental Results Reports section of [CRA's Departmental web page](#)^{xxxiv}.

Financial statement highlights

Condensed Statement of Operations (unaudited) for the year ended March 31, 2023 (dollars)

Financial information	2022–23 planned results	2022–23 actual results	2021–22 actual results	Difference (2022–23 actual results minus 2022–23 planned results)	Difference (2022–23 actual results minus 2021–22 actual results)
Total expenses	6,846,049,801	7,125,802,208	6,391,232,786	279,752,407	734,569,422
Total revenues	825,565,297	954,006,094	1,026,708,657	128,440,797	(72,702,563)
Net cost of operations before government funding and transfers	6,020,484,504	6,171,796,114	5,364,524,129	151,311,610	807,271,985

The 2022–23 planned results information is provided in the CRA's Future-Oriented Statement of Operations and related notes 2022–23: [Departmental Plan](#)^{xxxv}.

The CRA's net cost of operations before government funding and transfers amounted to \$6,171.8 million, an increase of \$807.3 million from the \$5,364.5 million net cost of operations before government funding and transfers in 2021–22.

Personnel expenses (salaries and other allowances and benefits) represent 78% of total expenses and are the CRA's primary costs. They have increased by \$574.7 million in 2022–23, mainly due to expired collective agreements and the onboarding of employees to support the post-pandemic sustainability of CRA contact centres, the administration of the one-time top-up to the Canada Housing Benefit and the Canada Dental Benefit.

The remaining 22% of expenses are comprised of other costs such as Federal sales tax administration costs by the Province of Québec and professional and business service expenses. Total non-personnel expenses have increased by \$159.8 million in 2022–23. This variance mainly stems from the re-evaluation of Federal sales tax administration costs by the Province of Québec (\$69.6 million). Additionally, there was an increase in professional and business services excluding information technology (IT) expenses (\$26.8 million) mainly for legal services paid to the Department of Justice following an increase in Treasury Board Secretariat approved rates.

Non-tax revenues decreased by \$72.7 million in 2022–23, attributable to the decrease in costs recovered to administer COVID-19 benefit programs (\$205.9 million). The overall decrease was mainly offset by costs recovered from Canada Mortgage and Housing Corporation to administer the one-time top-up to Canada housing benefit (\$86.2 million), and from Employment and Social Development Canada for collection activities of the employment insurance emergency response benefits (\$35.3 million).

Condensed Statement of Financial Position (unaudited) as of March 31, 2023 (dollars)

Financial information	2022–23	2021–22	Difference (2022–23 minus 2021–22)
Total net liabilities	1,441,400,876	1,265,352,188	176,048,688
Total net financial assets	510,220,979	469,777,822	40,443,157
Agency net debt	931,179,897	795,574,366	135,605,531
Total non-financial assets	499,680,816	480,821,947	18,858,869
Agency net financial position	431,499,081	314,752,419	116,746,662

Liabilities increased by \$176.0 million in 2022–23. The increase is mainly due to the recording of salary and employee benefits accruals for expired collective agreements (\$123.9 million).

The increase of \$40.4 million in financial assets is mainly explained by an increase in the Due from Consolidated Revenue Fund for CRA's employee benefit plan (\$33.9 million).

Non-financial assets are primarily comprised of tangible capital assets (98%). The net book value of tangible capital assets has increased by \$22.6 million in 2022–23. Costs capitalized (\$92.3 million) are mostly comprised of in-house software development (\$91.8 million) for major projects, including the T3 modernization (\$21.1 million), Appeals modernization (\$8.4 million), and Secure portal re-engineering (\$7.9 million).

Administered activities

Condensed statement of administered revenues and pension contributions, statement of administered expenses and recoveries (unaudited), and statement of administered cash flows for the year ended March 31, 2023 (in millions of dollars)

Financial information	2022–23	2021–22	Difference (2022–23 minus 2021–22)
Total administered revenues and pension contributions	639,960	586,374	53,586
Total net administered expenses and recoveries	(49,038)	(90,215)	41,177
Revenues paid or payable directly to a province	(579)	(543)	(36)
Expenses paid on behalf of Canada Mortgage and Housing Corporation	387	—	387
Changes in administered assets and liabilities	(9,641)	(21,816)	12,175
Net cash deposited in the Consolidated Revenue Fund of the Government of Canada	581,089	473,800	107,289

For the fiscal year 2022–23, total administered revenues amounted to \$639,960 million. This represents an increase of \$53,586 million or 9.1% from 2021–22 due to the growth in employment and wages, self-employment earnings, corporate earnings, and higher retail sales.

This was partially offset by the one-time \$2.2 billion doubling of the Good and Services Tax (GST) credit and the one-time \$2.2 billion GST Grocery Rebate.

Total net administered expenses and recoveries amounted to \$49,038 million in 2022–23, a decrease of \$41,177 million or 45.6% from 2021–22. This decrease reflects the expiry of transfers made under Canada's COVID-19 Economic Response Plan and the impact of post-payment verification activities. This was offset in part by an increase in climate action incentive payments.

Condensed statement of administered assets and liabilities (unaudited) as at March 31, 2023 (in millions of dollars)

Financial information	2022–23	2021–22	Difference (2022–23 minus 2021–22)
Total administered assets	195,648	179,602	16,046
Administered liabilities	85,999	79,594	6,405
Net amount due to the Consolidated Revenue Fund	109,649	100,008	9,641
Total liabilities	195,648	179,602	16,046

Total administered assets amounted to \$195,648 million as at March 31, 2023, an increase of \$16,046 million or 8.9% from 2021–22. The increase reflects the growth in revenues, the cumulative increase of the prescribed interest rate and increased compliance activities. Amounts receivable from benefit recipients have increased due to post-payment verification activities.

Administered liabilities amounted to \$85,999 million as at March 31, 2023, an increase of \$6,405 million or 8.0% from 2021–22. This increase reflects higher refunds in April and May 2023 to individuals, GST registrants, and expenditures pertaining to the Grocery Rebate paid in July 2023. This was partially offset by lower refunds in April and May 2023 for corporate income tax and the expiry of Canada's COVID-19 Economic Response Plan.



Corporate information

Organizational profile

Minister: The Honourable Marie-Claude Bibeau, P.C., M.P.

Chair, Board of Management: Suzanne Gouin

Institutional head: Bob Hamilton

Ministerial portfolio: National Revenue

Enabling instrument: [Canada Revenue Agency Act](#)^{xxxvi}

Year of commencement: 1999

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

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

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

The Minister of National Revenue is responsible for the CRA. The *raison d'être* of the CRA is to administer taxes, benefits, and related programs for governments across Canada.

The CRA contributes to the economic and social well-being of Canadians by making sure that:

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

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

For more information on the department's organizational mandate letter commitments, see the [Minister's mandate letter](#)^{xxxvii}.

Operating context

Information on the operating context is available on the [About the CRA web page](#)^{xxxviii}.

Reporting framework

The CRA's Departmental Results Framework and Program Inventory of record for 2022–23 is shown below.

Canada Revenue Agency's Departmental Results Framework and Program Inventory of record for 2022–23

Core Responsibilities		
<div>Tax</div> <div></div>	<div>Benefits</div> <div></div>	<div>Taxpayers' Ombudsperson</div> <div></div>
Departmental Results		
Taxpayers comply with Canadian tax obligations, the right tax revenue is secured for Canadians, and Canadians have trust in the CRA	Canadians receive their rightful benefits	Canadians have access to trusted and independent review of service complaints about the CRA
Departmental Results Indicators ¹	Program Inventory Indicators ²	
<div>Tax</div> <ul style="list-style-type: none">• % of individual tax returns filed on time• % of businesses registered for GST/HST• % of tax liabilities paid on time• Service Satisfaction Index• Public Perception Index: Trust• % of Canadians who participate in the tax system• Ratio of collectible tax debt to total net receipts (cash accounting)• % of external service standards targets that are met	<div>Tax Services and Processing</div> <ul style="list-style-type: none">• % of targets for external service standards that the CRA met for processing individual, business, and GST/HST returns on time <div>Returns Compliance</div> <ul style="list-style-type: none">• % of dollar value of filing, remitting, and reporting accurately compliance interventions compared to the CRA's forecast <div>Collections</div> <ul style="list-style-type: none">• % of tax debt resolved compared to planned• % of government program debt resolved compared to planned <div>Reporting Compliance</div> <ul style="list-style-type: none">• Audit change rate (percentage of risk-assessed audit activities resulting in detection of non-compliance by individuals and corporations) <div>Objections and Appeals</div> <ul style="list-style-type: none">• % of low-complexity objections resolved within 180 calendar days from the date the objection was received by the CRA• % of medium-complexity objections resolved within 365 calendar days from the date the objection was received by the CRA• % of CPP/EI Appeals to the Minister for benefits pending that the CRA resolved within 75 calendar days of receiving the request	<div>Taxpayer Relief</div> <ul style="list-style-type: none">• % of requests for relief to cancel or waive penalties and interest that were closed within 180 calendar days of receiving the request <div>Service Complaints</div> <ul style="list-style-type: none">• % of taxpayer service complaints the CRA resolved within 30 business days <div>Charities</div> <ul style="list-style-type: none">• % of applications for charitable registration that the CRA provided an initial response to within six months of receiving a complete application <div>Registered Plans</div> <ul style="list-style-type: none">• % of decisions the CRA provided within 150 calendar days of receiving an application to register a pension plan or a deferred profit sharing plan <div>Policy, Rulings, and Interpretations</div> <ul style="list-style-type: none">• % of technical interpretations the CRA issued within 90 business days of receiving all essential information from the client• % of written requests for GST/HST rulings and interpretations that the CRA responded to within 45 business days of receiving all relevant facts and supporting documents
<div>Benefits</div> <ul style="list-style-type: none">• % of Canada child benefit payments issued to recipients on time• % of respondents satisfied with overall benefits experience• % of taxpayers (benefit recipients) who filed as a result of targeted CRA intervention	<div>Benefits</div> <ul style="list-style-type: none">• % of notices and payments, if applicable, issued within eight weeks of receiving a digital Canada child benefit application• % of notices and payments, if applicable, issued within eleven weeks of receiving a paper Canada child benefit application	
Taxpayers' Ombudsperson ³		
<ul style="list-style-type: none">• % of recommendations made by the Ombudsperson to the Minister of National Revenue in systemic examination reports that will be accepted and acted upon by the Canada Revenue Agency• % of initial contacts made with complainants within five business days of receipt of their complaint• % of complaint examination files closed within 120 calendar days		

¹ Departmental Results Indicators provide a valid and reliable means to measure or describe progress on a Departmental Result. They are used for reporting under the Departmental Results Framework.

² The Program Inventory includes a comprehensive list of all Programs within the Agency. Program Inventory Indicators measure an output or outcome, with the intention of gauging the performance of a Program with respect to the corresponding Program Outcome.

³ Through the Office of the Taxpayers' Ombudsperson (OTO), Canadians have access to trusted and independent review of service complaints about the CRA, therefore, the Taxpayers' Ombudsperson is a core responsibility and also a program. Indicators under Taxpayers' Ombudsperson are developed and tracked by the OTO, which operates at arm's length from the CRA.

Canada revenue agency departmental results framework 2022–23:

Core responsibilities

- Tax
- Benefits
- Taxpayers' Ombudsperson

Departmental results

- Taxpayers comply with Canadian tax obligations, the right tax revenue is secured for Canadians, and Canadians have trust in the CRA.
- Canadians receive their rightful benefits.
- Canadians have access to trusted and independent review of service complaints about the CRA.

Departmental results indicators

Departmental Results Indicators provide a valid and reliable means to measure or describe progress on a Departmental Result. They are used for reporting under the Departmental Results Framework.

Tax

- % of individual tax returns filed on time
- % of businesses registered for GST/HST
- % of tax liabilities paid on time
- Service Satisfaction Index
- Public Perception Index: Trust
- % of Canadians who participate in the tax system
- Ratio of collectible tax debt to total net receipts (cash accounting)
- % of external service standards targets that are met

Benefits

- % of Canada child benefit payments issued to recipients on time
- % of respondents satisfied with overall benefits experience
- % of taxpayers (benefit recipients) who filed as a result of targeted CRA intervention

Program inventory indicators

The Program Inventory includes a comprehensive list of all Programs within the CRA. Program Inventory Indicators measure an output or outcome, with the intention of gauging the performance of a Program with respect to the corresponding Program Outcome.

Tax Services and Processing

- % of targets for external service standards that the CRA met for processing individual, business, trust and GST/HST returns

Returns Compliance

- % of dollar value of filing, remitting, and reporting accurately compliance interventions compared to the CRA's forecast

Collections

- % of tax debt resolved compared to planned
- % of government program debt resolved compared to planned

Reporting Compliance

- Audit change rate (percentage of risk-assessed audit activities resulting in detection of non-compliance by individuals and corporations)

Objections and Appeals

- % of low-complexity objections resolved within 180 calendar days from the date the objection was received by the CRA
- % of medium-complexity objections resolved within 365 calendar days from the date the objection was received by the CRA
- % of CPP/EI Appeals to the Minister for benefits pending that the CRA resolved within 75 calendar days of receiving the request

Taxpayer Relief

- % of requests for relief to cancel or waive penalties and interest that were closed within 180 calendar days of receiving the request

Service Complaints

- % of taxpayer service complaints the CRA resolved within 30 business days

Charities

- % of applications for charitable registration that the CRA provided an initial response to within six months of receiving a complete application

Registered Plans

- % of decisions the CRA provided within 150 calendar days of receiving an application to register a pension plan or a deferred profit sharing plan

Policy, Rulings, and Interpretations

- % of technical interpretations the CRA issued within 90 business days of receiving all essential information from the client
- % of written requests for GST/HST rulings and interpretations that the CRA responded to within 45 business days of receiving all relevant facts and supporting documents

Benefits

- % of notices and payments, if applicable, issued within eight weeks of receiving a digital Canada child benefit application
- % of notices and payments, if applicable, issued within eleven weeks of receiving a paper Canada child benefit application

Taxpayers' ombudsperson

Through the Office of the Taxpayers' Ombudsperson (OTO), Canadians have access to trusted and independent review of service complaints about the CRA, therefore, the Taxpayers' Ombudsperson is a core responsibility and also a program. Indicators under Taxpayers' Ombudsperson are developed and tracked by the OTO, which operates at arm's length from the CRA.

- % of recommendations made by the Ombudsperson to the Minister of National Revenue in systemic examination reports that will be accepted and acted upon by the CRA
- % of initial contacts made with complainants within five business days of receipt of their complaint
- % of complaint examination files closed within 120 calendar days

Supporting information on the Program Inventory

Financial, human resources and performance information for the CRA’s Program Inventory is available in [GC InfoBase](#)^{xxxix}.

Supplementary Information Tables

The following Supplementary Information Tables are available on the [CRA’s Departmental web page](#)^{xl}:

- Reporting on Green Procurement
- Details on transfer payment programs
- Gender-based Analysis Plus
- Up front multi-year funding
- United Nations 2030 Agenda and the Sustainable Development Goals
- Response to Parliamentary Committees

Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the [Report on Federal Tax Expenditures](#)^{xli}. This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs as well as evaluations and GBA Plus of tax expenditures.

Public Service Commission and assessment of recourse reports

The Canada Revenue Agency Act requires the CRA to include in its annual reporting a copy of any report produced under subsection 56(1) or a summary statement of any assessment produced under section 59. The report and assessment are produced on an as-needed basis. During 2022–2023, the Public Service Commission did not prepare, or have prepared on its behalf, a report to the CRA pursuant to subsection 56(1) of the Canada Revenue Agency Act on the consistency of the CRA’s staffing program with the principles set out in the Summary of its Corporate Business Plan. For the same period, the CRA did not prepare pursuant to section 59 of the Canada Revenue Agency Act an assessment of the recourse the CRA provides or administers in its management of human resources.

Organizational contact information

Mailing address:

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Fax: 613-952-1547

Web page: [Canada Revenue Agency](#)^{xlii}

Appendix: definitions

appropriation (*crédit*)

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

budgetary expenditures (*dépenses budgétaires*)

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

core responsibility (*responsabilité essentielle*)

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

Departmental Plan (*Plan ministériel*)

A report on the plans and expected performance of an appropriated department over a 3-year period. Departmental Plans are usually tabled in Parliament each spring.

departmental priority (*priorité ministérielle*)

A plan or project that a department has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired departmental results.

departmental result (*résultat ministériel*)

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

departmental result indicator (*indicateur de résultat ministériel*)

A quantitative measure of progress on a departmental result.

Departmental Results Framework (*Cadre ministériel des résultats*)

A framework that connects the department's core responsibilities to its departmental results and departmental result indicators.

Departmental Results Report (*Rapport sur les résultats ministériels*)

A report on a department's actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

full-time equivalent (*équivalent temps plein*)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. For a particular position, the full-time equivalent figure is the ratio of number of hours the person actually works divided by the standard number of hours set out in the person's collective agreement.

Gender-based Analysis Plus (GBA Plus) (*Analyse comparative entre les sexes Plus [ACS Plus]*)

An analytical tool used to support the development of responsive and inclusive policies, programs and other initiatives; and understand how factors such as sex, race, national and ethnic origin, Indigenous origin or identity, age, sexual orientation, socio-economic conditions, geography, culture and disability, impact experiences and outcomes, and can affect access to and experience of government programs.

government-wide priorities (*priorités pangouvernementales*)

For the purpose of the 2022–23 Departmental Results Report, government-wide priorities are the high-level themes outlining the government’s agenda in the [November 23, 2021, Speech from the Throne](#)^{xliii}: building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fighter harder for safer communities; standing up for diversity and inclusion; moving faster on the path to reconciliation; and fighting for a secure, just and equitable world.

horizontal initiative (*initiative horizontale*)

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

Indigenous business (*enterprise autochtones*)

For the purpose of the *Directive on the Management of Procurement Appendix E: Mandatory Procedures for Contracts Awarded to Indigenous Businesses* and the Government of Canada’s commitment that a mandatory minimum target of 5% of the total value of contracts is awarded to Indigenous businesses, an organization that meets the definition and requirements as defined by the [Indigenous Business Directory](#)^{xliv}.

non-budgetary expenditures (*dépenses non budgétaires*)

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

performance (*rendement*)

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

performance indicator (*indicateur de rendement*)

A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (*production de rapports sur le rendement*)

The process of communicating evidence-based performance information. Performance reporting supports decision-making, accountability and transparency.

plan (*plan*)

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

planned spending (*dépenses prévues*)

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

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

program (*programme*)

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

Program Inventory (*Répertoire des programmes*)

Identifies all the department's programs and describes how resources are organized to contribute to the department's core responsibilities and results.

result (*résultat*)

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

statutory expenditures (*dépenses législatives*)

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

target (*cible*)

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

voted expenditures (*dépenses votées*)

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

Endnotes

- i Taxpayer Bill of Rights, <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc17/taxpayer-bill-rights-guide-understanding-your-rights-a-taxpayer.html>
- ii Departmental Plan, <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/departmental-plan.html>
- iii GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
- iv GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
- v GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
- vi GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
- vii GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
- viii GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
- ix GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
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- xi CRA’s Accessibility Plan 2023–25, <https://www.canada.ca/en/revenue-agency/campaigns/accessibility-plan.html>
- xii Accessibility consultation report, <https://www.canada.ca/en/revenue-agency/campaigns/accessibility-consultation-report.html>
- xiii Taxes and benefits for Indigenous peoples, <https://www.canada.ca/en/revenue-agency/services/indigenous-peoples.html>
- xiv Canada Workers Benefit, <https://www.canada.ca/en/revenue-agency/services/child-family-benefits/canada-workers-benefit.html>
- xv Home Office Expenses for Employees, <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-22900-other-employment-expenses/work-space-home-expenses/how-claim.html>
- xvi T3 Statement of Trust Income Allocations and Designations (slip), <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t3.html>
- xvii CRA Online chat, <https://www.canada.ca/en/revenue-agency/corporate/contact-information/online-chat.html>
- xviii Claims to date - Canada Emergency Rent Subsidy (CERS) and Lockdown Support, <https://www.canada.ca/en/revenue-agency/services/wage-rent-subsidies/cers-statistics.html>
- xix Claims to date - Canada emergency wage subsidy (CEWS), <https://www.canada.ca/en/revenue-agency/services/wage-rent-subsidies/cews-statistics.html>

- xx Claims to date - Canada Recovery Hiring Program (CRHP),
<https://www.canada.ca/en/revenue-agency/services/wage-rent-subsidies/crhp-statistics.html>
- xxi Claims to date - Hardest-Hit Business Recovery Program (HHBRP),
<https://www.canada.ca/en/revenue-agency/services/wage-rent-subsidies/hhbrp-statistics.html>
- xxii Claims to date - Tourism and Hospitality Recovery Program (THRP),
<https://www.canada.ca/en/revenue-agency/services/wage-rent-subsidies/thrp-statistics.html>
- xxiii Government Bill C-58, <https://www.parl.ca/DocumentViewer/en/42-1/bill/C-58/royal-assent>
- xxiv Call to Action on Anti-Racism, Equity, and Inclusion in the Federal Public Service, <https://www.canada.ca/en/privy-council/corporate/clerk/call-to-action-anti-racism-equity-inclusion-federal-public-service.html>
- xxv CRA Employment Equity, Diversity and Inclusion Annual Report,
<https://www.canada.ca/en/revenue-agency/corporate/careers-cra/employment-equity-diversity-inclusion/employment-equity-diversity-inclusion-cra.html>
- xxvi Canada Labour Code, <https://laws-lois.justice.gc.ca/eng/acts/l-2/page-14.html#h-341197>
- xxvii Canada and the Sustainable Development Goals,
<https://www.canada.ca/en/employment-social-development/programs/agenda-2030.html>
- xxviii Directive on Open Government, <https://www.tbs-sct.canada.ca/pol/doc-eng.aspx?id=28108>
- xxix Climate action incentive payment, <https://www.canada.ca/en/revenue-agency/services/child-family-benefits/cai-payment.html>
- xxx Departmental Sustainable Development Strategy, <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/sustainable-development/dsds-2020-23.html>
- xxxi Departmental Sustainable Development Strategy Performance Reports,
<https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/sustainable-development/sustainable-development-planning-reporting-evaluation.html>
- xxxii Public Accounts of Canada, <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
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- xxxv Departmental Plan, <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/departmental-plan.html>
- xxxvi Canada Revenue Agency Act, <https://laws-lois.justice.gc.ca/eng/acts/c-10.11/index.html>
- xxxvii Minister of National Revenue Mandate Letter, <https://www.pm.gc.ca/en/mandate-letters/2021/12/16/minister-national-revenue-mandate-letter>
- xxxviii About the Canada Revenue Agency, <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra.html>
- xxxix GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
- xl CRA's Departmental web page, <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/departmental-performance-reports.html>
- xli Report on Federal Tax Expenditures, <https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html>
- xlii Canada Revenue Agency, <https://www.canada.ca/en/revenue-agency.html>
- xliii Speech from the Throne, <https://www.canada.ca/en/privy-council/campaigns/speech-throne/2021/speech-from-the-throne.html>
- xliv Indigenous Business Directory, <https://www.sac-isc.gc.ca/REA-IBD/eng/reset>