



2025 REPORT OF THE COMMISSIONER OF THE ENVIRONMENT
AND SUSTAINABLE DEVELOPMENT TO THE PARLIAMENT OF CANADA
ON BEHALF OF THE AUDITOR GENERAL OF CANADA

Departmental Progress in Implementing Sustainable Development Strategies— Poverty Reduction



Office of the
Auditor General
of Canada

Bureau du
vérificateur général
du Canada

INDEPENDENT
AUDITOR'S REPORT

Performance audit reports

This report presents the results of a performance audit conducted by the Office of the Auditor General of Canada (OAG) under the authority of the Auditor General Act.

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- establish audit objectives and criteria for the assessment of performance
- gather the evidence necessary to assess performance against the criteria
- report both positive and negative findings
- conclude against the established audit objectives
- make recommendations for improvement when there are significant differences between criteria and assessed performance

Performance audits contribute to a public service that is ethical and effective and a government that is accountable to Parliament and Canadians.

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At a Glance



Overall message

Overall, the Canada Revenue Agency, the Department of Finance Canada, Employment and Social Development Canada, Indigenous Services Canada, and Statistics Canada took 16 departmental actions that were expected to contribute to meeting the federal government's poverty reduction target. In the 2022–2026 Federal Sustainable Development Strategy, the government aims to reduce the poverty rate by 50% from its 2015 level by 2030. According to the federal strategy, achieving this target would help support Canadians facing financial challenges and would help build a diverse, prosperous, and inclusive country where everyone benefits from economic growth.

The 5 federal organizations followed the applicable guidance from Environment and Climate Change Canada to develop their departmental sustainable development strategies and prepare their 2023–24 reports on their actions intended to reduce poverty. However, with the exception of Statistics Canada, most of these organizations' actions either did not yet achieve their expected results or the organizations were unable to assess their progress.

From 2015 to 2020, Canada's overall poverty rate decreased from 14.5% to 6.4%. However, since 2020, the poverty rate has been increasing; in 2023, it was 10.2%. If the federal government is to meet its commitment to reduce poverty by 50% from its 2015 level, it will need to ensure that its poverty reduction efforts contribute to the overall downward trend in poverty observed since 2015 and mitigate post-2020 increases in the poverty rate.

Key facts and findings



- In 2020, the poverty rate was 6.4%, and that year was the only time since 2015 that the government met its target of reducing the poverty rate by 50% from the 2015 level. According to Statistics Canada, the decrease in the poverty rate in 2020 was mainly due to the emergency benefits the government temporarily provided because of the COVID-19 pandemic.
- The increase in Canada's overall poverty rate between 2021 and 2023 was partly due to the phasing out of COVID-19 emergency benefits and to inflation.
- In 2023, the poverty rate of 10.2% meant that approximately 4 million people in Canada were living in poverty.
- All the organizations we audited except the Canada Revenue Agency followed federal guidance regarding linking the actions in their departmental strategies to United Nations' Sustainable Development Goal targets.

See [Recommendation and Responses](#) at the end of this report.

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Introduction

Background

Federal and departmental sustainable development strategies

1. Under the Federal Sustainable Development Act, the Minister of Environment and Climate Change is required to develop a federal sustainable development strategy. The strategy outlines the Government of Canada's plan and vision for a more sustainable Canada. It further establishes government-wide sustainable development goals and targets.
2. The act requires designated federal organizations to:
 - prepare their own sustainable development strategies that contain objectives and plans
 - ensure that these strategies comply with the federal strategy and contribute to meeting its goals
 - report on progress in implementing their sustainable development strategies at least once in each of the 2 years following the tabling of their strategies in Parliament
3. On December 1, 2020, amendments to the Federal Sustainable Development Act expanded the number of federal organizations that must contribute to the development of the federal sustainable development strategy and prepare their own departmental sustainable development strategies, among other obligations. As of June 2025, there were 102 organizations subject to the act (listed in [Appendix A](#)).
4. The federal sustainable development strategy subject to this audit covers the period from 2022 to 2026. For the first time, the strategy was aligned with the United Nations' Sustainable Development Goals. This audit is our first report under the 2022–2026 strategy on the contributions of federal organizations in their 2023–2027 departmental sustainable development strategies ([Exhibit 1](#)).

Exhibit 1—The 2022–2026 Federal Sustainable Development Strategy and expectations for contributions by departmental strategies

2022–2026 Federal Sustainable Development Strategy

Federal goals	The 17 federal goals in the strategy align with the United Nations' Sustainable Development Goals. The federal goals are long-term aspirational objectives that reflect the government's priorities for sustainable development.
Federal targets	The federal strategy contains 50 targets, which are medium- or long-term objectives that contribute to achieving the 17 federal goals. Each goal must have at least 1 target, and each target must have at least 1 indicator to track progress.
Implementation strategies	The federal strategy includes 162 implementation strategies that set out what the Government of Canada will do to achieve its goals and targets. They describe the actions that federal organizations are committed to taking to make progress toward the strategy's goals and targets.

2023–2027 departmental sustainable development strategies

Departmental actions	Certain federal organizations must develop their own departmental sustainable development strategies, which articulate their contributions to the federal strategy. Departmental actions in departmental strategies are concrete activities with objectives that individual organizations undertake to help to achieve the federal goals and targets.
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5. Under the Auditor General Act, the Commissioner of the Environment and Sustainable Development monitors and reports on the progress of designated federal organizations toward sustainable development. This is a continually evolving concept that integrates social, economic, and environmental concerns. The Commissioner also has a duty to monitor and report on progress made by federal organizations that are subject to the Federal Sustainable Development Act. In particular, the Commissioner monitors and reports on the extent to which these organizations have:

- contributed to meeting the targets in the federal strategy
- implemented the plans and met the objectives in their departmental strategies

Poverty reduction

6. This year's report on departmental progress in implementing sustainable development strategies focuses on the contribution of federal organizations to the poverty reduction goal, target, and indicator:

- Goal: Reduce poverty in Canada in all its forms.
- Target: By 2030, reduce the poverty rate by 50% from its 2015 level. (The poverty rate in 2015 was 14.5%; therefore, the target for 2030 is 7.25%.)
- Indicator: Percentage of Canadians below Canada's Official Poverty Line.

The poverty reduction goal was newly added to the 2022–2026 Federal Sustainable Development Strategy in 2022. Integrating this social goal was an example of the current strategy better addressing the 3 dimensions of sustainable development (economic, social, and environmental) as compared with previous iterations of the strategy, which focused mainly on environmental issues, as we mentioned in our [2025 report on lessons learned from Canada's record on sustainable development](#).

7. In 2018, the Government of Canada released its first poverty reduction strategy—Opportunity for All—that set the vision for government investments toward poverty reduction. The strategy proposed the introduction of the Poverty Reduction Act, which became law in 2019 and entrenched **Canada's Official Poverty Line**¹ for the first time, based on the **Market Basket Measure**.² The strategy introduced poverty reduction targets relative to 2015 levels to which the Government of Canada aspires:

- a 20% reduction in poverty by 2020
- a 50% reduction in poverty by 2030

1 **Canada's Official Poverty Line**—An official measure of poverty based on the cost of a basket of goods and services that individuals and families require to meet their basic needs and achieve a modest standard of living.

Source: Adapted from Opportunity for All—Canada's First Poverty Reduction Strategy, Employment and Social Development Canada

2 **Market Basket Measure**—The combined costs of a basket of goods and services that individuals and families require to meet their basic needs and achieve a modest standard of living. The basket includes items such as healthy food, appropriate shelter and home maintenance, and clothing and transportation. Wherever individuals and families are living across the country, they are considered to be living in poverty if their income after unavoidable expenses have been deducted (such as income taxes, pension plan contributions, medical expenses, childcare expenses, and so on) cannot purchase this specific basket of goods and services.

Source: Adapted from Opportunity for All—Canada's First Poverty Reduction Strategy, Employment and Social Development Canada

8. The poverty reduction strategy also established the National Advisory Council on Poverty. The council brings together people with lived experience, leaders, experts, academics, and practitioners who work in the field of poverty reduction. The council provides independent advice to the Minister of Jobs and Families on poverty reduction and reports annually on the progress achieved. According to the council, poverty reduction requires a whole-of-society approach that includes governments at all levels, employers, non-profit and community organizations, and individuals.

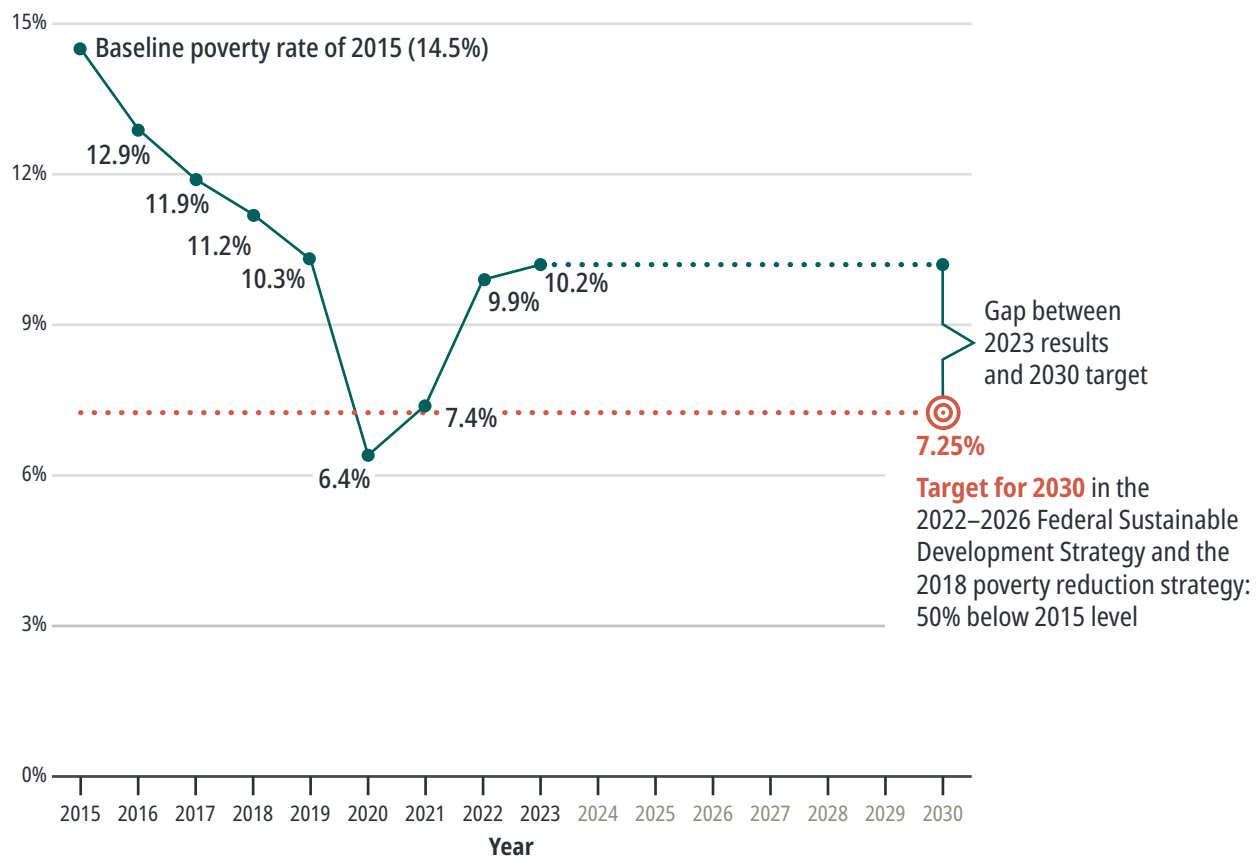
9. According to Statistics Canada, the poverty rate in Canada was 14.5% in 2015, and it decreased to 6.4% in 2020. This was the 1 year when the rate dropped below the 50% poverty reduction target, mainly because of the emergency benefits temporarily provided during the COVID-19 pandemic. Then in 2023, the poverty rate increased to 10.2%, which, having been released in May 2025, was the most recent data available ([Exhibit 2](#)). This represented approximately 4 million Canadians living under the poverty line.

10. According to Statistics Canada, the reasons for the increases in Canada's poverty rate in 2021, 2022, and 2023 were the following:

- In 2021, as compared with 2020, the increase was partially due to reductions in the number of people who received government transfers (such as COVID-19 benefits) and the amounts they received.
- In 2022, as compared with 2021, the increase was attributable to the COVID-19 benefits that were discontinued and pandemic-related modifications to the Employment Insurance program that were removed during the same year. The annual inflation rate in 2022 was 6.8%, which meant that disposable income needed to be higher for individuals and families to purchase the goods and services that reflect a modest, basic standard of living.
- In 2023, as compared with 2022, the increase was not statistically significant, and therefore, no reasons were provided.

Exhibit 2—Annual poverty rates since 2015 and the 2030 poverty reduction target in the 2022–2026 Federal Sustainable Development Strategy

Percentage of Canadians below Canada's Official Poverty Line (poverty rate)



The 50% poverty reduction target was temporarily met

The Poverty Reduction Act was enacted

Canada's poverty reduction strategy is launched, committing to reducing the poverty rate by 20% from its 2015 level by 2020 and by 50% by 2030

Note: The overall percentage of Canadians below Canada's Official Poverty Line did not include the 3 territories. It also excluded people living on reserves and in other Indigenous communities in the provinces, in institutions, and in extremely remote or very low population density areas. The latter populations account for 2.9% of the Canadian population, according to the 2021 Census of Population in Canada.

Source: Based on data from Statistics Canada, Employment and Social Development Canada, and Environment and Climate Change Canada

[Read the Exhibit 2 text description](#)

Responsibilities of
federal organizations
related to poverty
reduction

11. In their 2023–2027 departmental sustainable development strategies, 5 federal organizations had departmental actions that were designed to contribute to meeting the federal poverty reduction target, in alignment with their respective departmental mandates:

- The Canada Revenue Agency administers federal benefit programs delivered through the tax system, such as the Canada Child Benefit and the Canada Workers Benefit, which both play a role in alleviating poverty. Its responsibilities include determining eligibility and payments to individuals and communicating with them regarding entitlements.
- The Department of Finance Canada is responsible for developing policies and legislation underpinning federal benefit programs implemented through the tax system that provide support to low-income Canadians, such as the Canada Child Benefit and the Canada Workers Benefit.
- Employment and Social Development Canada developed and leads the implementation of Canada's poverty reduction strategy and the policy direction of the improvement of the measurement of poverty, including defining the scope of Market Basket Measure reviews. The department funds several programs that make investments in the reduction of poverty, such as the Old Age Security program. In the context of the 2022–2026 Federal Sustainable Development Strategy, the department is responsible for assessing progress against the poverty reduction target.
- Indigenous Services Canada under its On-reserve Income Assistance program is responsible for providing funding as a last resort for eligible individuals and families living on reserve and status First Nations in Yukon to help them cover their essential living expenses and become more self-reliant.
- Statistics Canada is responsible for measuring the poverty rate by determining the percentage of Canadians living below Canada's Official Poverty Line. The agency is also responsible for regularly reviewing the Market Basket Measure to ensure that it reflects an up-to-date cost for a basket of goods and services that reflect a modest, basic standard of living.

United Nations' Sustainable Development Goals



End poverty in all its
forms everywhere
Source: United Nations

12. In 2015, Canada committed to achieving the United Nations' 2030 Agenda for Sustainable Development, which includes 17 Sustainable Development Goals. Goal 1 (No Poverty) calls for signatories to “end poverty in all its forms everywhere.” The government's commitment to reducing poverty in Canada in all its forms relates directly to this goal. All federal ministers and organizations are accountable for implementing the 2030 Agenda for Sustainable Development and the Sustainable Development Goals within their areas of responsibility.

Focus of the audit

13. This audit focused on whether the selected federal organizations contributed to meeting the poverty reduction target in the 2022–2026 Federal Sustainable Development Strategy by providing measurable departmental actions and by achieving expected results for these actions and whether they reported the results achieved.

14. This audit is important because under the 2022–2026 Federal Sustainable Development Strategy, the government committed to reducing poverty, supporting Canadians working hard to join the middle class, and helping to build a diverse, prosperous, and inclusive country. By developing and reporting on sustainable development strategies, federal organizations can inform Canadians about progress made on poverty reduction and how their own activities contributed to meeting this federal target.

15. More details about the audit objective, scope, approach, and criteria are in [About the Audit](#) at the end of this report.

Findings and Recommendation

Most federal organizations did not yet achieve or measure whether they achieved the objectives of their actions intended to reduce poverty

Why this finding matters

16. This finding matters because initiatives to support low-income individuals and families are important ways to reduce poverty so that Canadians can live with dignity, have real and fair access to opportunities to succeed, and be resilient enough to get through difficult times.

Context

17. Under the 2022–2026 Federal Sustainable Development Strategy's poverty reduction goal, the government committed to taking actions through 3 implementation strategies supporting the poverty reduction target:

- improving the measurement of poverty
- making investments to reduce poverty
- working with partners to reduce poverty

18. We examined the 5 federal organizations with actions in their 2023–2027 departmental sustainable development strategies aimed at supporting the 2022–2026 Federal Sustainable Development Strategy's poverty reduction target. Based on reporting guidelines set by Environment and Climate Change Canada, the organizations were expected to outline how they would measure progress against their departmental actions by indicating:

- a starting point from which to measure progress
- a target to be reached by a certain date, when available
- a performance indicator to measure outcomes and output progress against their stated aim

19. Guidelines set by Environment and Climate Change Canada also expected these organizations to report progress on the achievement of the objectives included in their strategies for the 2023–24 fiscal year. That fiscal year marks the first of the 4-year cycle for organizations to demonstrate progress on the 2022–2026 federal strategy.

Statistics Canada and Employment and Social Development Canada made progress toward improving the measurement of poverty

Findings

20. We found that Employment and Social Development Canada and Statistics Canada each included 2 actions in their strategies that were expected to contribute to meeting the poverty reduction target through improving the measurement of poverty, for a total of 4 actions. Improving the measurement of poverty is one of the implementation strategies for the federal government's poverty reduction goal.

21. Overall, we found that most of these actions met or were on track to meet their objectives ([Exhibit 3](#)). For actions 1, 2, and 4, we found that these were measurable. Organizations reported that they met their objectives for the expansion of the **Canadian Income Survey**³ to the territories and the completion of the Market Basket Measure for the North to reflect the unique living conditions experienced in the territories. We also found that they were on track to meet the objective of updating the Market Basket Measure to the new 2023-base methodology to better reflect the up-to-date cost of a basket of goods and services representing a modest, basic standard of living in Canada.

22. We found that for Action 3, Employment and Social Development Canada used Canada's poverty rate as an indicator. However, for this action, "Canada's poverty rate" was not a relevant performance indicator. A relevant performance indicator would focus on aspects of the department's leadership performance that can be measured. For example, the indicators should relate to the implementation of the poverty reduction strategy, monitoring, and work to address why poverty rates are rising instead of falling.

23. In addition, one of the federal strategy's implementation strategies calls for working with partners to reduce poverty, which includes the work of the National Advisory Council on Poverty. We found that Employment and Social Development Canada included 1 measurable action in its strategy aiming to continue to support data sharing, knowledge creation, and engagement with Canadians by facilitating the work of the council. The department's target was to publish 1 report per year until 2026 by the council on Canada's progress toward its poverty reduction goals. We found that the report was published on time in October 2023, so this action remains on track to achieve its target.

3 **Canadian Income Survey**—A national survey that provides a portrait of the income and income sources of Canadians, with their individual and household characteristics.

Source: Adapted from the Canadian Income Survey, Statistics Canada

Exhibit 3—Statistics Canada and Employment and Social Development Canada made progress toward improving the measurement of poverty

Statistics Canada

Departmental action	Performance indicator	Starting point	Target	Was the target met as of March 31, 2024?	Results in organization's 2023–24 report
Action 1. Annual release of data on the percentage of Canadians below Canada's poverty line and occasional release of data on the prevalence of asset resilience.	Number of releases on the percentage of Canadians below Canada's poverty line and prevalence of asset resilience.	2 releases in the 2022–23 fiscal year.	2 releases annually.	Yes.	There were 2 releases on the percentage of Canadians below Canada's poverty line and the prevalence of asset resilience.
Action 2. Expansion of the Canadian Income Survey to the territories and development of a northern market basket.	Percentage completion of the expansion of data available for the North.	80%.	100% by the end of the 2023–24 fiscal year.	Yes.	There was 100% completion of the expansion of the poverty data available for the North through the Canadian Income Survey for the territories and the development of a northern market basket for Nunavut (those for the Yukon and the Northwest Territories had already been developed).

Employment and Social Development Canada

Departmental action	Performance indicator	Starting point	Target	Was the target met as of March 31, 2024?	Results in organization's 2023–24 report
Action 3. Continue to lead the implementation of Opportunity for All—Canada's First Poverty Reduction Strategy on behalf of the Government of Canada.	Canada's poverty rate.	The 2015 poverty rate was 14.5%.	A 20% reduction in poverty by 2020, and a 50% reduction in poverty by 2030, relative to 2015 levels.	Not yet, because the target date is beyond the period of the 2024–2027 Departmental Sustainable Development Strategy.	Canada's poverty rate was 9.9% in 2022.
Action 4. In partnership with Statistics Canada, lead the policy direction of the third comprehensive review of the Market Basket Measure. The department is responsible for setting the scope of the review and for the policy direction of the Market Basket Measure.	Indicator 1. The creation of an official Market Basket Measure methodology for Nunavut.	There is currently no official poverty measure for Nunavut.	The official Market Basket Measure methodology for Nunavut is expected to be finalized by December 31, 2023.	Yes.	A northern Market Basket Measure methodology was created for Nunavut in November 2023.
Action 4. In partnership with Statistics Canada, lead the policy direction of the third comprehensive review of the Market Basket Measure. The department is responsible for setting the scope of the review and for the policy direction of the Market Basket Measure.	Indicator 2. A new 2023-base Market Basket Measure is created.	Last review of the Market Basket Measure in 2018.	The new 2023 Market Basket Measure base is expected to be finalized by December 31, 2025.	No, because the target date is beyond the period of the 2023–2024 Departmental Sustainable Development Strategy's progress report.	The new 2023 Market Basket Measure base is in development and on track to be delivered in December 2025.

Source: Based on data from Statistics Canada and Employment and Social Development Canada

Most departmental actions' objectives regarding income support for Canadians living in poverty were not yet achieved or measured

Findings

24. Under the federal strategy's poverty reduction goal and its implementation strategy of making investments to reduce poverty, the government developed initiatives to make measurable progress toward social and economic well-being for all Canadians, including through the Canada Child Benefit, the Canada Disability Benefit, the Canada Workers Benefit, the Old Age Security program, and the On-reserve Income Assistance program.

25. We found that 4 organizations included a total of 11 departmental actions in their strategies that were expected to contribute to the poverty reduction target through investments to support low-income individuals and families, in alignment with their respective departmental mandates. However, we found that most of these actions did not yet meet their objectives or were not assessed by the organizations.

26. **Employment and Social Development Canada.** We found that for 2 out of 3 departmental actions, progress reporting showed that either targets were not met or progress was not yet measured ([Exhibit 4](#)):

- For Action 1, the department had not yet reported any results for its performance indicator, as it indicated that it was a new program established in 2023. In addition, the target date of 2039 was well beyond the strategy's cycle. Employment and Social Development Canada estimated that it had spent \$110 million in the 2023–24 fiscal year to fund investments that contribute to the entrepreneurship and economic well-being of equity-deserving groups, including Indigenous peoples and Indigenous communities.

- Action 2 was a measurable action aimed to help Canadians with disabilities create a savings plan for long-term financial security, as well as providing money for these savings plans. We found that the department did not meet its 2 targets for this action. It indicated that this was due to Canadians' lack of awareness of the savings program in part because of a reduction in the program outreach budget. Employment and Social Development Canada estimated that it invested \$686 million in the 2023–24 fiscal year to help support the long-term financial security of people with disabilities through the Canada Disability Savings Program.
- We found that Action 3 was measurable and that the department had not met the target related to the percentage of seniors receiving the Old Age Security pension. It stated that it expects this percentage to decrease as more seniors take advantage of their ability to defer their pension until age 70. For the performance indicator measuring the percentage of low-income seniors receiving the Guaranteed Income Supplement, the latest result of 91.9%, available as of March 2020, showed that the target was on track to be met. For both performance indicators, there were time delays of 3 years in the availability of data because of the time needed to get the required data, such as income data and other benefit eligibility data, from Statistics Canada and process them for inclusion in departmental reports. Employment and Social Development Canada indicated that it transferred \$52.74 billion to seniors through the Old Age Security pension and \$16.10 billion to low-income seniors through the Guaranteed Income Supplement in 2022–23 (which is the year reported on for this action in Employment and Social Development Canada's 2023–2024 Departmental Sustainable Development Strategy's progress report).

Exhibit 4—Most of Employment and Social Development Canada’s actions aiming to invest in poverty reduction were either not yet measured or not met

Departmental action	Performance indicator	Starting point	Target	Was the target met as of March 31, 2024?	Results in organization's 2023–24 reports
Action 1. Through the Social Finance Fund, the department will facilitate investments into a range of diverse social purpose organizations that are led by or serving diverse equity-deserving groups.	Percentage of Social Finance Fund investments that contribute to the entrepreneurship and economic well-being of equity-deserving groups, including Indigenous peoples and Indigenous communities.	Not yet available, as the department indicated that it is a new program established in 2023.	At least 35% of Social Finance Fund funding will be allocated to investments that target advancing social equity by March 31, 2039.	No, because no results were available and the target date is beyond the period of the 2023–2027 Departmental Sustainable Development Strategy.	No results available for this departmental action. Interim results are expected to be available starting in 2025–26.
Action 2. Invest to help support the long-term financial security of persons with disabilities through the Canada Disability Savings Program. The program includes the Registered Disability Savings Plan. To help savings grow, the department provides federal disability savings incentives (the Canada Disability Savings Bond and the Canada Disability Savings Grant).	Indicator 1. Percentage of Canadians approved for the Disability Tax Credit who have a Registered Disability Savings Plan.	35% in December 2021. (The 2021–22 fiscal year results are still not available.)	Target 1. Maintain 35% by December 2023.	No.	34.9% as of December 2023.
Action 2. Invest to help support the long-term financial security of persons with disabilities through the Canada Disability Savings Program. The program includes the Registered Disability Savings Plan. To help savings grow, the department provides federal disability savings incentives (the Canada Disability Savings Bond and the Canada Disability Savings Grant).	Indicator 2. Percentage of Registered Disability Savings Plan beneficiaries that have been issued a grant or a bond.	78% in December 2021.	Target 2. 77% by December 2023.	No.	75% as of December 2023.

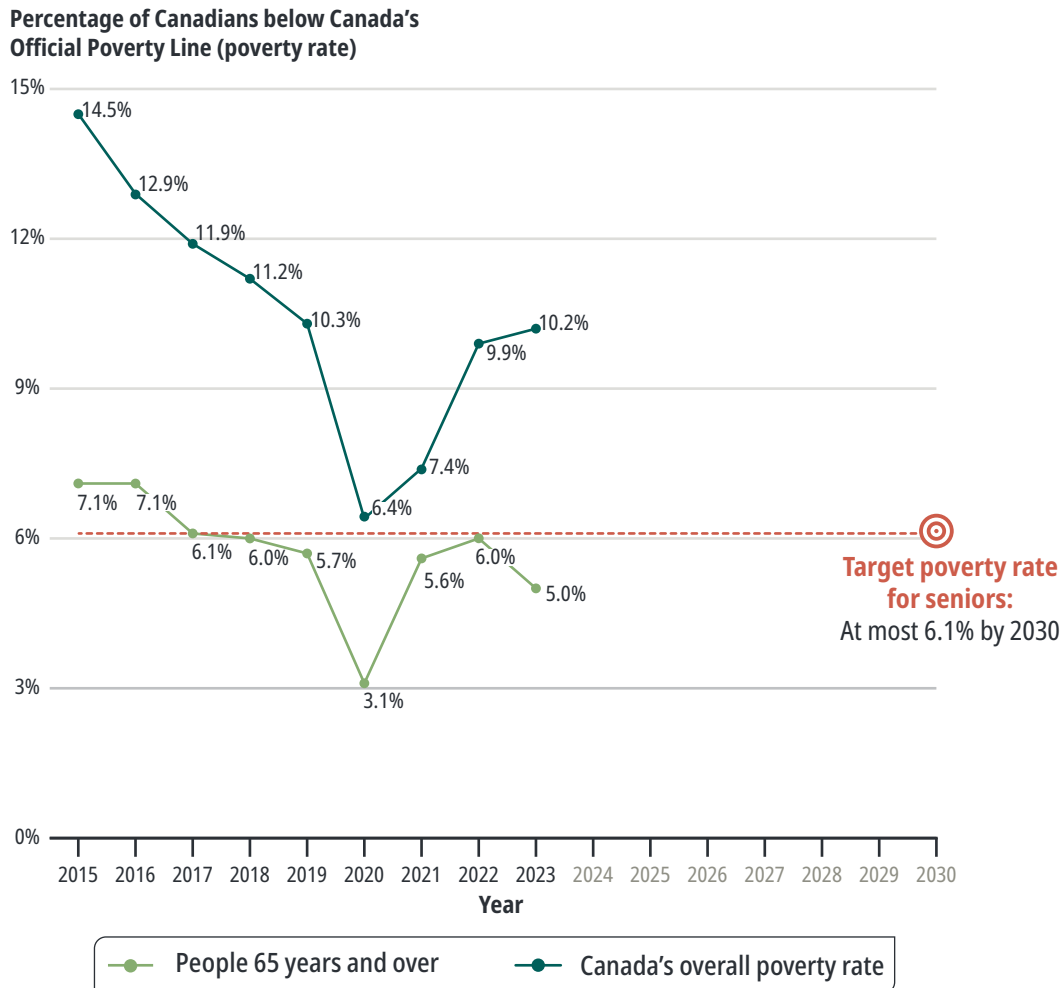
Departmental action	Performance indicator	Starting point	Target	Was the target met as of March 31, 2024?	Results in organization's 2023–24 reports
Action 3. Provide income security to Canadians in their senior years by ensuring that Canadians aged 65 or over who meet the residence and legal status requirements have access to a basic Old Age Security pension and provide additional assistance to low-income pensioners through the income-tested Guaranteed Income Supplement.	Indicator 1. Percentage of seniors receiving the Old Age Security pension in relation to the estimated total number of eligible seniors.	96.8% (2019).	Target 1. At least 97% by March 2022.	No, the target has not been met yet.	96.7% as of March 2020.
Action 3. Provide income security to Canadians in their senior years by ensuring that Canadians aged 65 or over who meet the residence and legal status requirements have access to a basic Old Age Security pension and provide additional assistance to low-income pensioners through the income-tested Guaranteed Income Supplement.	Indicator 2. Percentage of seniors receiving the Guaranteed Income Supplement in relation to the estimated total number of eligible seniors.	92.2% (2019).	Target 2. At least 90% by March 2022.	Yes.	91.9% as of March 2020.
Action 3. Provide income security to Canadians in their senior years by ensuring that Canadians aged 65 or over who meet the residence and legal status requirements have access to a basic Old Age Security pension and provide additional assistance to low-income pensioners through the income-tested Guaranteed Income Supplement.	Indicator 3. Percentage of seniors living in poverty.	3.1% (2020).	Target 3. At most 6.1% by December 2030.	Yes, but the target date is beyond the period of the 2023–2024 Departmental Sustainable Development Strategy's progress report.	6.0% as of 2022.

Note: In January 2025, Employment and Social Development Canada updated its indicators and targets for 2 of its actions in its 2023–2027 Departmental Sustainable Development Strategy. For Action 2, it removed Indicator 2 and updated Target 1 to “34% by December 2025.” For Action 3, it updated targets 1 and 2 with new target dates and updated Target 3 to “At most 7.3% by December 2030.”

Source: Based on data from Employment and Social Development Canada

27. In addition, we found that for Action 3, Employment and Social Development Canada included the target of at most 6.1% of seniors living in poverty by 2030. Seniors have a lower poverty rate than the national poverty rate, in part because government transfers supplement their income, but it has generally followed the same trend since 2015 ([Exhibit 5](#)).

Exhibit 5—The most recent rate of poverty among Canadian seniors was below the target rate of no more than 6.1% by 2030



Note: Both poverty rates included in this exhibit did not include the 3 territories. They also excluded people living on reserves and in other Indigenous communities in the provinces, in institutions, and in extremely remote or very low population density areas.

Source: Based on data from Statistics Canada and Employment and Social Development Canada

[Read the Exhibit 5
text description](#)

28. **Department of Finance Canada.** We found that the Department of Finance Canada included 2 actions in its strategy that were expected to contribute to the poverty reduction target through the Canada Child Benefit (including the Child Disability Benefit) and the Canada Workers Benefit ([Exhibit 6](#)). According to the 2022–26 Federal Sustainable Development Strategy:

- The Canada Child Benefit, introduced in 2016, is an income-tested, tax-free monthly payment for low- to middle-income families with children, in recognition of the high costs associated with children.
- The Child Disability Benefit is a tax-free monthly payment made to families who care for children under age 18 with severe and prolonged impairments in physical or mental functions.
- The Canada Workers Benefit is a refundable tax credit that supplements the earnings of low- and moderate-income workers, letting them take home more money while they work. It has 2 parts: a basic amount and a disability supplement.

These programs are related to categories of people, such as children and people 18–64 years of age, for whom the poverty rate has increased 3 years in a row and is now higher than the national average ([Exhibit 7](#)).

29. In its strategy, the Department of Finance Canada indicated that it plays an important role in developing and implementing government policy in areas that fall within its mandate, including tax legislation. We found that for these 2 actions, the department established performance indicators to measure high-level results, which were the number of individuals who were in families with pre-tax and transfer income below the poverty line benefiting from these programs. Pre-tax and transfer income is income measured before the impact of taxes and government transfers (for example, the Old Age Security pension and Guaranteed Income Supplement, as well as the Canada Child Benefit and Canada Workers Benefit themselves).

30. The government's guidance for preparing departmental sustainable development strategies asked organizations to include targets for their departmental actions when they were available. We found that the department did not establish targets for these actions. It indicated that the legislation underpinning these benefit programs was fixed, subject to parliamentary action, and that variations in the outcomes of the programs result from broad economic and demographic factors not under its control. As such, the department considered that it was not in a position to set targets for these programs. In our view, departmental actions should have clear targets, as they provide a means of measuring their level of success.

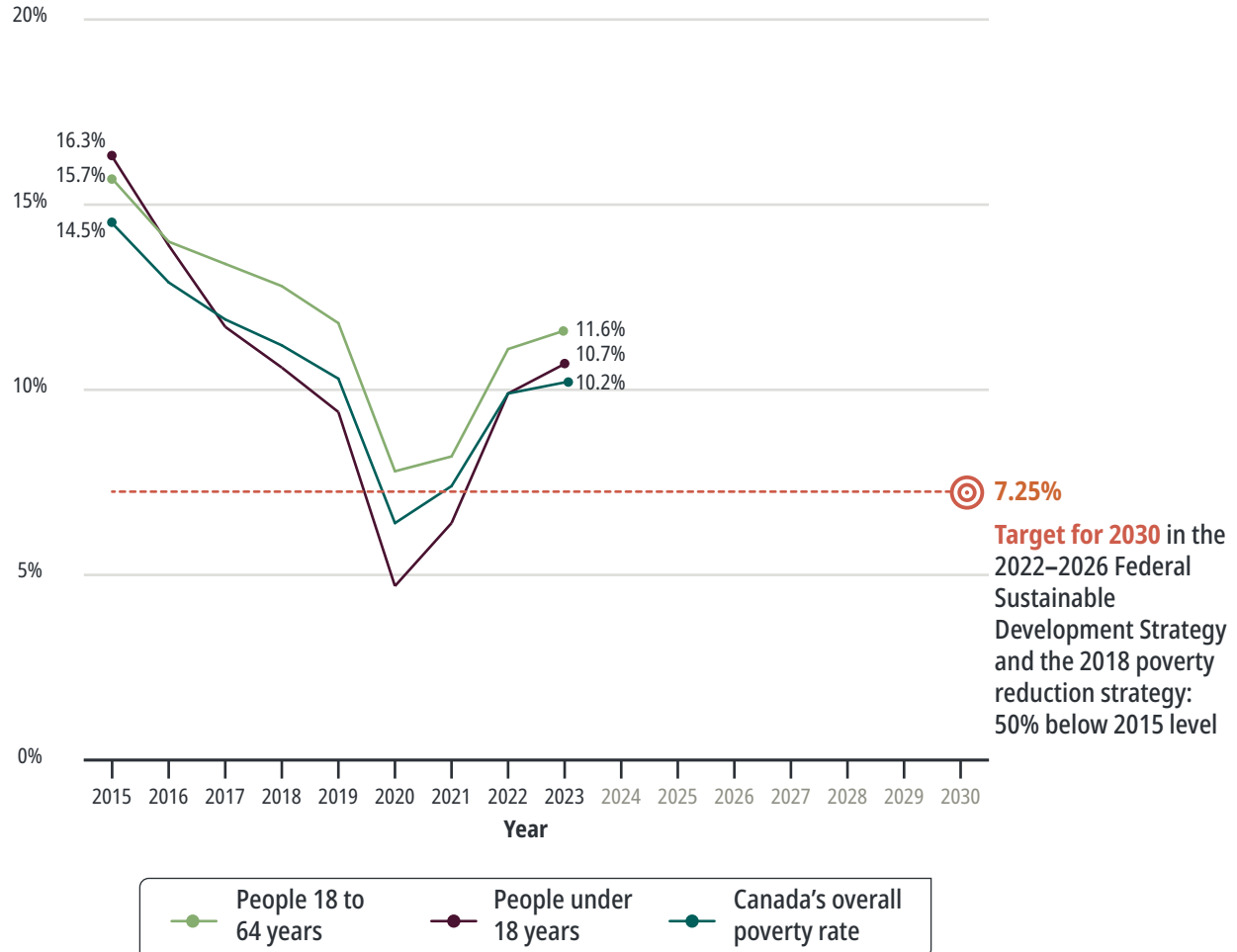
Exhibit 6—The Department of Finance Canada’s progress reporting on the Canada Child Benefit and the Canada Workers Benefit showed the number of people in poverty helped but lacked important contextual information about the trends

Departmental action	Performance indicator	Starting point	Target	Was the target met as of March 31, 2024?	Results in organization’s 2023–24 report
Action 1. Continue to provide support to low-income individuals and families through the Canada Child Benefit, including the Child Disability Benefit.	Number of individuals in families benefiting from the programs with pre-tax and transfer income below the Market Basket Measure threshold.	In 2020, about 3.4 million individuals were in families benefiting from the Canada Child Benefit with pre-tax and transfer income below the Market Basket Measure threshold.	No target available.	Not applicable.	In 2021, about 3.1 million individuals were in families benefiting from the program with pre-tax and transfer income below the Market Basket Measure threshold.
Action 2. Continue to provide support to low-income individuals and families through the enhanced Canada Workers Benefit.	Number of individuals in families benefiting from the program with pre-tax and transfer income below the Market Basket Measure threshold.	In 2020, almost 1.4 million individuals were in families benefiting from the program with pre-tax and transfer income below the Market Basket Measure threshold.	No target available.	Not applicable.	In 2021, almost 2.1 million individuals were in families benefiting from the program with pre-tax and transfer income below the Market Basket Measure threshold.

Source: Based on data from the Department of Finance Canada

Exhibit 7—The rate of poverty among Canadian children and adults 18–64 years of age is higher than the national average and increasing

**Percentage of Canadians
below Canada's Official
Poverty Line (poverty rate)**



Note: All poverty rates included in this exhibit did not include the 3 territories. They also excluded people living on reserves and in other Indigenous communities in the provinces, in institutions, and in extremely remote or very low population density areas.

Source: Based on data from Statistics Canada, Employment and Social Development Canada, and Environment and Climate Change Canada

[Read the Exhibit 7
text description](#)

31. While examining the Department of Finance Canada's progress reporting, we found that the results the department reported were limited to updated numbers of beneficiaries. However, we found that the department did not include reasons for increases or decreases in these numbers. This made it impossible to assess whether the actions were helping to reduce poverty. For example, we asked the department about the increase in Canada

Workers Benefit numbers from 2020 to 2021. The department noted that the benefit was enhanced in Budget 2021 in such a way that more people were entitled to the benefit overall compared with 2020, including a larger number of low-income individuals.

32. The Department of Finance Canada estimated that these tax policies resulted in transfers of about \$8.8 billion to Canada Child Benefit recipients with pre-tax and transfer income under the poverty line, including Child Disability Benefit payments, and about \$980 million to Canada Workers Benefit recipients with pre-tax and transfer income under the poverty line in 2021 (which is the year reported for this action in the Department of Finance Canada's 2023–2024 Departmental Sustainable Development Strategy's progress report).

33. **Canada Revenue Agency.** The Canada Revenue Agency included 2 measurable actions in its strategy related to its responsibilities to administer the Canada Child Benefit. We found that the targets on the timeliness of notices and payments issued to recipients and on respondents' satisfaction with the overall benefits experience were not met ([Exhibit 8](#)). Our [2021 audit report on the Canada Child Benefit](#) had found that the Canada Revenue Agency met its timeliness standards at the time for issuing payments under this program. The agency indicated that this decline in performance was due, among other reasons, to increases of 9% and 22% in digital and paper applications in the 2023–24 fiscal year, respectively, compared with the 2022–23 fiscal year, which affected the agency's ability to meet its service standards.

34. We also found that out of 3 other actions, 2 were measurable. The targets for these 2 actions (actions 3 and 5), which aimed to help individuals and families with modest income to file their tax returns and raise awareness about the benefits and credits they may be entitled to, were met. However, for the action on the Benefits Outreach Program (Action 4), we found that the 3 targets were not time-bound and that the first target, which concerned maintaining page analytics (that is, tracking the number of visitors to specific webpages), did not include a specific aim. In addition, the agency reported no results for the 2023–24 fiscal year for 2 targets, including the 1 related to maintaining a 77% average on the level of participant awareness about the benefits and credits they may be entitled to. In our [2022 audit report on access to benefits for hard-to-reach populations](#), we found that the agency did not know whether most of its targeted outreach activities had helped to increase benefit take-up rates for hard-to-reach populations.

Exhibit 8—Most of the Canada Revenue Agency’s objectives to support investments in poverty reduction were not met

Departmental action	Performance indicator	Starting point	Target	Was the target met as of March 31, 2024?	Results in organization’s 2023–24 report
Action 1. Ensure timely processing of digital and paper Canada Child Benefit applications.	Percentage of notices and payments issued to Canada Child Benefit recipients: within 8 weeks—digital, or within 11 weeks—paper, of receiving recipient’s Canada Child Benefit application.	The 2023–24 fiscal year will be the base year.	Meet standard 95% of the time.	No.	Percentage of notices and payments of notices issued to Canada Child Benefit recipients: • 90% of notices and payments were issued within the standard of 8 weeks—digital • 73% were issued within the standard of 11 weeks—paper
Action 2. Ensure recipients obtain the support and information they need to receive the Canada Child Benefit in a timely manner, and to know the avenues of redress when they disagree with a decision on their benefit eligibility.	Percentage of respondents satisfied with overall benefits experience.	The 2023–24 fiscal year will be the base year.	75% respondent satisfaction on annual survey.	No.	72% of respondents were satisfied with their overall benefits experience.
Action 3. Continue to collaborate with community organizations to support free volunteer-based tax preparation clinics for individuals with a modest income and simple tax situation.	Number of tax filer individuals helped; number of returns completed.	The 2023–24 fiscal year will be the base year.	Help 690,800 tax filer individuals for the 2023 tax year.	Yes.	758,540 tax filer individuals were helped, a 17% increase from the 2022 to 2023 baseline year. 869,660 returns were completed, a 18% increase from the 2022 to 2023 tax year.

Departmental action	Performance indicator	Starting point	Target	Was the target met as of March 31, 2024?	Results in organization's 2023-24 report
Action 4. The Benefits Outreach Program aims to ensure the vulnerable segments of Canada's population (adults 65 and over, housing insecure individuals, Indigenous peoples, modest-income individuals, newcomers, persons with disabilities, and students) are provided with information about the benefits and credits to which they are entitled, and are aware of the support available to help them file their tax returns.	Indicator 1. Page analytics. Indicator 2. Survey or satisfaction poll results. Indicator 3. Level of participant awareness. Indicator 4. Number of people helped.	The 2023-24 fiscal year will be the base year.	Target 1. Maintain page analytics. Target 2. Maintain survey or satisfaction polls on the number of people helped (rolled up with regular outreach numbers). Target 3. Maintain 77% average on the level of participant awareness.	Yes, Target 1. No results available for targets 2 and 3.	Maintain page analytics target met. The level of participant awareness, the survey or satisfaction poll results, and the number of people helped will be available in the 2024-25 fiscal year.
Action 5. Contact Canadians with lower income who are potentially eligible for tax benefits but have not yet filed an income tax and benefit return. This provides an opportunity to reach a segment of the Canadian population that is not usually targeted by non-filer program strategies due to low or no tax recovery potential with a positive and service-oriented message to promote the benefits of filing, rather than the traditional compliance approach.	Percent of taxpayers (benefit recipients) who filed as a result of targeted Canada Revenue Agency non-filer benefit letters issued.	The non-filer benefit letter initiative was launched for the 2016 tax year with 260,061 letters issued to taxpayers, after which 21,532 (8.3%) taxpayers filed.	Annual 10% taxpayer filings.	Yes.	11.3% (22,678) taxpayers filed as a result of a targeted Canada Revenue Agency non-filer benefit letter issued to 200,106 taxpayers for the 2023 tax year.

Note: In January 2025, the Canada Revenue Agency updated the performance indicators and targets for Action 4 in its 2023-2027 Departmental Sustainable Development Strategy. It replaced indicators 2 and 4 with "National outreach feedback form results." It also updated its Target 2 to "Analyse and monitor the level of awareness of outreach participants through the national outreach feedback form."

Source: Based on data from the Canada Revenue Agency

35. **Indigenous Services Canada.** We found that the department linked 1 action in its strategy to contribute to the poverty reduction target. This action was aiming to support low-income individuals and families living on reserve and status First Nations in Yukon through the On-reserve Income Assistance program. The program provides funds for First Nations to cover the essential living expenses of eligible individuals and their families. It provides a last resort when all other funding sources have been exhausted ([Exhibit 9](#)).

36. We found that Indigenous Services Canada reported that no results were available for the 2023–24 fiscal year for its performance indicator on the percentage of residents living on reserve who are supported through income assistance (the results for the 2022–23 fiscal year were expected to be released in the 2023–24 fiscal year). The department indicated that the results reported were delayed because there was a significant data backlog, in part because of the COVID-19 pandemic. This impacted the timely submission of reports from On-reserve Income Assistance recipients, as communities faced delays in receiving report templates on time or staffing shortages affecting data entry. Indigenous Services Canada reported that the latest results available were for the 2020–21 fiscal year and showed that 26.6% of residents living on reserve were supported through income assistance.

37. Indigenous Services Canada estimated that it spent \$1.2 billion through this program in the 2020–21 fiscal year. However, as the poverty rate is not calculated for the people living on reserves, it was not possible to determine the number of individuals who would be lifted out of poverty by the On-reserve Income Assistance program.

Exhibit 9—Indigenous Services Canada did not have the data to know whether it met its target in its 2023–24 report

Departmental action	Performance indicator	Starting point	Target	Was the target met as of March 31, 2024?	Results in organization's 2023–24 report
Action 1. Address poverty on reserves by providing essential support, including funding for basic needs like food, clothing, rent, and utilities allowances. Assist with special needs, including essential household items, personal incidentals, and doctor-recommended diets. Offer pre-employment and employment support, including life skills training and job training, to empower individuals toward self-sufficiency.	Percentage of residents living on reserve who are supported through income assistance.	29.6% (2019–20 fiscal year).	Maintain or decrease year over year.	Unknown.	No results available: in 2023–24 fiscal year, the results for the 2022–23 fiscal year were expected to be released. The latest result available was 26.6% in the 2020–21 fiscal year.

Note: In January 2025, Indigenous Services Canada updated the starting point in its 2023–2027 Departmental Sustainable Development Strategy using the most recent results related to the 2020–21 fiscal year. It also updated its target to “decrease year over year the percentage of residents living on reserve who are supported through income assistance.”

Source: Based on data from Indigenous Services Canada

38. **Efforts to meet the government's target on poverty reduction.** Overall, even though the actions of the Canada Revenue Agency, the Department of Finance Canada, and Employment and Social Development Canada were aiming to make investments to contribute to making progress toward the poverty reduction target, Canada's poverty rate still increased in recent years (see [paragraph 10](#) and [Exhibit 2](#)). We found that Employment and Social Development Canada analyzed how possible changes to its programs and other federal government programs to support low-income Canadians could compensate for the rise in the cost of living, mitigate possible economic uncertainty, and help Canada meet its target of 50% reduction in poverty by 2030. If the federal government is to meet its commitment to reduce poverty by 50% from its 2015 level, it will need to ensure that its poverty reduction efforts contribute to the overall downward trend in poverty observed since 2015 and mitigate post-2020 increases in the poverty rate.

Recommendation

39. Employment and Social Development Canada, the Canada Revenue Agency, the Department of Finance Canada, and Indigenous Services Canada should ensure their sustainable development strategies provide departmental actions that include relevant performance indicators that measure outcomes or outputs and measurable targets. They should also ensure to report the results of their contributions to the achievement of the federal poverty reduction target according to their strategy time frames.

Response of each organization. Agreed.

See [Recommendation and Responses](#) at the end of this report for detailed responses.

The organizations reported on how they advanced the Sustainable Development Goal of no poverty

Why this finding matters

40. This finding matters because federal organizations were expected to report to Canadians on their progress made toward the achievement of the United Nations' Sustainable Development Goal targets and related targets of the Canadian Indicator Framework for the Sustainable Development Goals that fall within their mandates.

Context



End poverty in all its forms everywhere

Source: United Nations

41. In September 2015, Canada adopted the United Nations' 2030 Agenda for Sustainable Development, which has 17 Sustainable Development Goals, including Goal 1 (No Poverty). The poverty reduction target is aligned with the United Nations' Sustainable Development Goal target 1.2 and related Canadian Indicator Framework for the Sustainable Development Goals' target 1.1.1 ([Exhibit 10](#)).

Exhibit 10—The poverty reduction goal's target under the federal strategy and relevant United Nations' Sustainable Development Goal targets

2022–2026 Federal Sustainable Development Strategy's poverty reduction target	By 2030, reduce the poverty rate by 50% from its 2015 level.
United Nations' Sustainable Development Goal target under Goal 1 (No Poverty)	By 2030, reduce at least by half the proportion of men, women, and children of all ages living in poverty in all its dimensions according to national definitions.
Canadian Indicator Framework for the Sustainable Development Goals' target 1.1.1 for Goal 1 (No Poverty)	By 2030, a 50% reduction in the rate of poverty, compared to the 2015 level.

42. The government's guidance for preparing departmental sustainable development strategies expected federal organizations to identify links and describe how they contribute to the targets of the United Nations' Sustainable Development Goals and the Canadian Indicator Framework for the Sustainable Development Goals. In addition, the Canada Revenue Agency, the Department of Finance Canada, Employment and Social Development Canada, and Indigenous Services Canada were expected to complete tables in their strategies on planned initiatives expected to advance these targets and report on results achieved in similar tables within their 2023–24 progress reports or report on these initiatives through the departmental actions included in their strategies.

Departmental reporting against the United Nations' poverty reduction target was clear in most instances

Findings

43. We found that the Department of Finance Canada, Employment and Social Development Canada, Indigenous Services Canada, and Statistics Canada followed federal guidance regarding linking the actions in their departmental strategies to United Nations' Sustainable Development Goals. The organizations linked their departmental actions to target 1.2 under Sustainable Development Goal 1 to eliminate poverty and the related Canadian Indicator Framework for the Sustainable Development Goals' target 1.1.1 in their strategies.

44. However, we found that the Canada Revenue Agency did not link any of its actions to the United Nations' Sustainable Development Goal targets and related targets of the Canadian Indicator Framework for the Sustainable Development Goals.

45. We found that the Department of Finance Canada completed the table on planned initiatives toward advancing these targets in its strategy. However, we found that the Canada Revenue Agency did not complete the table in its strategy. We noted that the agency rectified this oversight in its 2023–24 fiscal year report on its strategy, such as by reporting on the number of outreach activities offering tax and benefits information that it delivered to vulnerable populations in the territories. Similarly, Employment and Social Development Canada and Indigenous Services Canada did not complete the table on planned initiatives and the table on results achieved, but they described how their actions would contribute to these targets in their strategies. However, their 2023–24 progress reports on their strategies exhibited the same limitations as the findings presented in previous sections of this report (see [paragraph 26](#) and [paragraph 36](#)).

46. We also found that in the table in its 2023–24 progress report, the Department of Finance Canada reported the results achieved for its initiatives toward advancing the United Nations' Sustainable Development Goal 1 to eliminate poverty. For example, it reported on the number of low- and modest-income individuals and families who received the Goods and Services Tax Credit in the 2022–23 fiscal year. The credit aims to reduce poverty by increasing the household income of eligible individuals and families.

Conclusion

47. We concluded that Statistics Canada contributed to meeting the poverty reduction target in the 2022–2026 Federal Sustainable Development Strategy by providing measurable departmental actions in its 2023–2027 Departmental Sustainable Development Strategy and by achieving expected results for these actions and that it reported the results achieved in its 2023–24 report.

48. We concluded that the Canada Revenue Agency, Employment and Social Development Canada, the Department of Finance Canada, and Indigenous Services Canada contributed to meeting the poverty reduction target in the 2022–2026 Federal Sustainable Development Strategy by providing departmental actions in their 2023–2027 departmental sustainable development strategies and preparing their 2023–24 reports on the results achieved. However, in most cases, their actions did not yet achieve their objectives or lacked appropriate indicators and targets to report whether the expected results were achieved.

About the Audit

This independent assurance report was prepared by the Office of the Auditor General of Canada on the contribution of departmental sustainable development strategies to the poverty reduction target in the 2022–2026 Federal Sustainable Development Strategy. Our responsibility was to provide objective information, advice, and assurance to assist Parliament in its scrutiny of the government’s management of resources and programs and to conclude on whether the implementation of selected federal organizations’ departmental sustainable development strategies complied in all significant respects with the applicable criteria.

All work in this audit was performed to a reasonable level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001—Direct Engagements, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the CPA Canada Handbook—Assurance.

The Office of the Auditor General of Canada applies the Canadian Standard on Quality Management 1—Quality Management for Firms That Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements. This standard requires our office to design, implement, and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting the audit work, we complied with the independence and other ethical requirements of the relevant rules of professional conduct applicable to the practice of public accounting in Canada, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

In accordance with our regular audit process, we obtained the following from entity management:

- confirmation of management’s responsibility for the subject under audit
- acknowledgement of the suitability of the criteria used in the audit
- confirmation that all known information that has been requested, or that could affect the findings or audit conclusion, has been provided
- confirmation that the audit report is factually accurate

Audit objective

The objective of this audit was to determine whether the selected federal organizations contributed to meeting the poverty reduction target in the 2022–2026 Federal Sustainable Development Strategy by providing measurable departmental actions and by achieving expected results for these actions and reported the results achieved.

Scope and approach

We selected the target on poverty reduction in the 2022–2026 Federal Sustainable Development Strategy. We audited all the 5 organizations with actions in their departmental sustainable development strategies aimed at supporting the target under the poverty reduction goal.

We audited whether the 5 organizations had complied with key expectations set out in guidance to establish their 2023–2027 departmental sustainable development strategies and whether the actions included in those strategies contributed to the target under the poverty reduction goal. We reviewed the 5 organizations' 2023–24 reports on their departmental sustainable development strategies to determine whether they had complied with key expectations from the guidance on how to prepare these reports. We also examined whether the organizations had implemented their plans and achieved their objectives for the 2023–24 fiscal year.

For the 5 organizations within the audit scope, we also examined whether they reported on their progress to advance poverty reduction target 1.2 under the United Nations' 2030 Agenda for Sustainable Development ("By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions") and related Canadian Indicator Framework for the Sustainable Development Goals' target 1.1.1 ("By 2030, a 50% reduction in the rate of poverty, compared to the 2015 level").

The audit's scope was limited to the departmental actions of those 5 organizations included in their 2023–2027 departmental sustainable development strategies and did not extend to auditing other poverty reduction initiatives elsewhere in the Government of Canada.

While we assessed whether the audited organizations met their objectives, we were not always able to assess the accuracy or completeness of the organizations' original data. However, we gathered sufficient and appropriate evidence that supported the reported results by the audited organizations. This evidence included examining calculation methodologies, recalculating results, reviewing documents, and interviewing federal officials.

Criteria

We used the following criteria to conclude against our audit objective:

Criteria	Sources
Organizations prepared departmental sustainable development strategies with measurable actions that contribute to meeting the poverty reduction target in the 2022–2026 Federal Sustainable Development Strategy.	• Auditor General Act • Federal Sustainable Development Act • Achieving a Sustainable Future: Federal Sustainable Development Strategy 2022 to 2026, Environment and Climate Change Canada • Achieving a Sustainable Future: Management Framework for the Federal Sustainable Development Strategy 2022 to 2026, Environment and Climate Change Canada • Guidance for Preparing Departmental Sustainable Development Strategies 2023 to 2027, Environment and Climate Change Canada
Organizations implemented the plans and met the objectives set out in their departmental sustainable development strategies for the poverty reduction target in the 2022–2026 Federal Sustainable Development Strategy and reported progress made.	• Auditor General Act • Federal Sustainable Development Act • Achieving a Sustainable Future: Federal Sustainable Development Strategy 2022 to 2026, Environment and Climate Change Canada • Achieving a Sustainable Future: Management Framework for the Federal Sustainable Development Strategy 2022 to 2026, Environment and Climate Change Canada • Guidance for Preparation of 2023 to 2024 Departmental Sustainable Development Strategy Reports, Environment and Climate Change Canada

Criteria	Sources
Organizations reported on their progress to advance poverty reduction target 1.2 under the United Nations' 2030 Agenda for Sustainable Development ("By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions") and related Canadian Indicator Framework for the Sustainable Development Goals' target 1.1.1 ("By 2030, a 50% reduction in the rate of poverty, compared to the 2015 level").	• Auditor General Act • Achieving a Sustainable Future: Federal Sustainable Development Strategy 2022 to 2026, Environment and Climate Change Canada • Achieving a Sustainable Future: Management Framework for the Federal Sustainable Development Strategy 2022 to 2026, Environment and Climate Change Canada • Guidance for the Preparation of Departmental Sustainable Development Strategies 2023–27, Environment and Climate Change Canada, 2023 • Guidance for Preparation of 2023 to 2024 Departmental Sustainable Development Strategy Reports, Environment and Climate Change Canada • Canada's Federal Implementation Plan for the 2030 Agenda, Employment and Social Development Canada • 2023–2027 departmental sustainable development strategies of each of the selected entities • Transforming Our World: The 2030 Agenda for Sustainable Development, United Nations

Period covered by the audit

The audit covered the period from April 1, 2023, to March 31, 2024. This is the period to which the audit conclusion applies. However, to gain a more complete understanding of the subject matter of the audit, we also examined certain matters that preceded the start date of this period.

Date of the report

We obtained sufficient and appropriate audit evidence on which to base our conclusion on October 24, 2025, in Ottawa, Canada.

Audit team

This audit was completed by a multidisciplinary team from across the Office of the Auditor General of Canada led by Francis Michaud, Director. The director has overall responsibility for audit quality, including conducting the audit in accordance with professional standards, applicable legal and regulatory requirements, and the office's policies and system of quality management.

Recommendation and Responses

Responses appear as they were received by the Office of the Auditor General of Canada.

In the following table, the paragraph number preceding the recommendation indicates the location of the recommendation in the report.

Recommendation	Response
39. Employment and Social Development Canada, the Canada Revenue Agency, the Department of Finance Canada, and Indigenous Services Canada should ensure their sustainable development strategies provide departmental actions that include relevant performance indicators that measure outcomes or outputs and measurable targets. They should also ensure to report the results of their contributions to the achievement of the federal poverty reduction target according to their strategy time frames.	Employment and Social Development Canada’s response. Agreed. Employment and Social Development Canada (ESDC) acknowledges that it can strengthen its reporting on departmental actions that support the poverty reduction goal under the 2022-2026 Federal Sustainable Development Strategy (FSDS). This will be achieved through a review of ESDC’s 2023-2027 Departmental Sustainable Development Strategy (DSDS), conducted as part of the annual update process and informed by guidelines from Environment and Climate Change Canada (ECCC) and the findings from this audit. The review will aim to improve the measurement and reporting of outcomes and outputs —by focusing on indicators which reflect ESDC’s role in leading the implementation of the Poverty Reduction Strategy on behalf of the Government of Canada. ESDC will continue to report progress on all objectives outlined in its sustainable development strategy throughout the remaining years of the 2022-2026 FSDS reporting cycle, as part of its ongoing obligations under the Federal Sustainable Development Act. Expected Implementation Date: Updates will be reflected in the next iteration of ESDC’s 2023-2027 Departmental Sustainable Development Strategy (DSDS), expected to be published in winter 2026, as well as in ESDC’s 2025-2026 DSDS progress report, anticipated to be published in fall 2026.

Recommendation	Response
	The Canada Revenue Agency's response. Agreed. The Canada Revenue Agency (CRA) acknowledges these indicators were established leveraging new outreach tools that only demonstrate a portion of the program. The results provided reflect the period applicable to that tool. For example, the "Learn about your taxes/ChatterHigh" results (referenced in target #3 of Action 4) are for the period of September to June. As a result of the recommendation, CRA will revisit the information to satisfy the yearly reporting requirement and will continue to identify new indicators to measure the effectiveness of the benefits outreach program as a whole to ensure they are relevant, that the timeline for achieving results are explicit, and that they link to the achievement of the federal poverty reduction target. The Department of Finance Canada's response. Agreed. The Department of Finance Canada will continue to follow guidelines from Environment and Climate Change Canada in the preparation of its Departmental Sustainable Development Strategy and related publications. In doing so, in its next Departmental Sustainable Development Strategy, the Department will strive to ensure that departmental actions include relevant performance indicators that can be linked to measurable and achievable targets. Together with other responsible departments, the Department of Finance will continue to report on the results of its contribution to the achievement of the federal poverty reduction target according to strategy timeframes. Indigenous Services Canada's response. Agreed. Indigenous Services Canada will continue to provide annual results for the indicator - percentage of residents on reserve who are supported through Income Assistance, by Quarter 2 of each year, subject to availability of data. These results will be reported in its next departmental sustainable development strategy report.

Appendix A—Organizations Subject to the Federal Sustainable Development Act

The Federal Sustainable Development Act requires 102 entities to prepare departmental sustainable development strategies, which are tabled in Parliament, that contribute to meeting the 17 goals of the federal sustainable development strategy. One of these entities was not active during our audit period, and another one was legally created in June 2024, after the 2023–24 fiscal year reporting period covered in this report. As of March 31, 2024, 99 of the 100 active entities had fulfilled the requirement to table their 2023–2027 departmental sustainable development strategies in Parliament. These strategies included a total of 1,452 actions designed to contribute to the federal strategy’s 17 goals. The organizations each had to report progress made against their sustainable development targets in the 2023–24 fiscal year, the first year of the 4-year reporting cycle.

The table below summarizes the number of actions per organization for each of the 17 goals of the 2022–2026 Federal Sustainable Development Strategy, which align with the United Nations’ Sustainable Development Goals. The actions were reported in the organizations’ 2023–2027 departmental sustainable development strategies tabled in Parliament in November 2023. While some strategies were updated in January 2025, these changes are not reflected in the table below.

Actions by organizations listed in the 2022–2026 Federal Sustainable Development Strategy that contributed to the 17 goals in the strategy, as reported in their departmental strategies tabled in Parliament in November 2023

Designated organization	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6	Goal 7	Goal 8	Goal 9	Goal 10	Goal 11	Goal 12	Goal 13	Goal 14	Goal 15	Goal 16	Goal 17	Total number of actions
Accessibility Standards Canada	0	0	0	0	0	0	0	0	0	2	0	1	1	0	0	0	0	4
Administrative Tribunals Support Service of Canada	0	0	0	0	0	0	0	0	0	2	0	2	2	0	0	0	0	6
Agriculture and Agri-Food Canada	0	8	0	0	0	1	0	0	0	2	0	8	3	0	0	0	0	22
Atlantic Canada Opportunities Agency	0	0	0	0	0	0	1	2	0	1	0	2	1	0	0	0	0	7

Goal 1: Reduce poverty in Canada in all its forms

Goal 2: Support a healthier and more sustainable food system

Goal 3: Support mental health and adopt healthy behaviours

Goal 4: Promote knowledge and skills for sustainable development

Goal 5: Champion gender equality

Goal 6: Ensure clean and safe water for all Canadians

Goal 7: Increase Canadians’ access to clean energy

Goal 8: Encourage inclusive and sustainable economic growth in Canada

Goal 9: Foster innovation and green infrastructure in Canada

Goal 10: Advance reconciliation with Indigenous peoples and take action to reduce inequality

Goal 11: Improve access to affordable housing, clean air, transportation, parks, and green spaces, as well as cultural heritage in Canada

Goal 12: Reduce waste and transition to zero-emission vehicles

Goal 13: Take action on climate change and its impacts

Goal 14: Conserve and protect Canada’s oceans

Goal 15: Protect and recover species, conserve Canadian biodiversity

Goal 16: Promote a fair and accessible justice system, enforce environmental laws, and manage impacts

Goal 17: Strengthen partnerships to promote global action on sustainable development

Designated organization	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6	Goal 7	Goal 8	Goal 9	Goal 10	Goal 11	Goal 12	Goal 13	Goal 14	Goal 15	Goal 16	Goal 17	Total number of actions
Canada Border Services Agency	0	1	0	0	0	0	0	0	0	1	0	10	6	0	3	0	0	21
Canada Economic Development for Quebec Regions	0	0	0	0	0	0	0	1	0	2	0	3	1	0	0	0	0	7
Canada Employment Insurance Commission	0	0	0	0	0	0	0	0	0	1	0	1	1	0	0	0	0	3
Canada Energy Regulator	0	0	0	0	0	0	3	0	0	1	0	1	2	0	0	3	0	10
Canada Revenue Agency	5	0	0	0	0	0	0	0	0	4	0	7	5	0	0	0	0	21
Canada School of Public Service	0	0	0	1	0	0	1	0	0	1	0	1	2	0	0	0	0	6
Canadian Centre for Occupational Health and Safety	0	0	1	0	1	0	0	0	0	9	0	1	1	0	0	0	0	13
Canadian Food Inspection Agency	0	1	0	0	0	0	0	0	0	2	0	6	7	0	3	0	0	19
Canadian Grain Commission	0	0	0	0	0	0	0	0	0	2	0	4	3	0	0	0	0	9
Canadian Heritage	0	0	0	0	0	0	0	0	0	2	0	6	5	0	0	0	0	13

Goal 1: Reduce poverty in Canada in all its forms

Goal 2: Support a healthier and more sustainable food system

Goal 3: Support mental health and adopt healthy behaviours

Goal 4: Promote knowledge and skills for sustainable development

Goal 5: Champion gender equality

Goal 6: Ensure clean and safe water for all Canadians

Goal 7: Increase Canadians’ access to clean energy

Goal 8: Encourage inclusive and sustainable economic growth in Canada

Goal 9: Foster innovation and green infrastructure in Canada

Goal 10: Advance reconciliation with Indigenous peoples and take action to reduce inequality

Goal 11: Improve access to affordable housing, clean air, transportation, parks, and green spaces, as well as cultural heritage in Canada

Goal 12: Reduce waste and transition to zero-emission vehicles

Goal 13: Take action on climate change and its impacts

Goal 14: Conserve and protect Canada’s oceans

Goal 15: Protect and recover species, conserve Canadian biodiversity

Goal 16: Promote a fair and accessible justice system, enforce environmental laws, and manage impacts

Goal 17: Strengthen partnerships to promote global action on sustainable development

Designated organization	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6	Goal 7	Goal 8	Goal 9	Goal 10	Goal 11	Goal 12	Goal 13	Goal 14	Goal 15	Goal 16	Goal 17	Total number of actions
Canadian Human Rights Commission	0	0	0	0	0	0	0	0	0	5	0	1	1	0	0	0	0	7
Canadian Institutes of Health Research	0	0	0	2	0	0	0	0	0	2	0	3	1	0	0	0	0	8
Canadian Intergovernmental Conference Secretariat	0	0	0	0	0	0	0	0	0	1	0	1	1	0	0	0	0	3
Canadian Northern Economic Development Agency	0	1	0	0	0	0	0	1	0	2	0	1	1	0	0	0	0	6
Canadian Nuclear Safety Commission	0	0	0	0	0	0	1	0	0	2	0	2	1	0	0	3	0	9
Canadian Radio-television and Telecommunications Commission	0	0	0	0	0	0	0	1	0	9	0	1	1	0	0	0	0	12
Canadian Security Intelligence Service	0	0	0	0	0	0	0	0	0	4	0	8	10	0	0	0	0	22
Canadian Space Agency	0	1	1	3	2	0	0	0	0	5	0	7	7	0	0	0	2	28
Canadian Transportation Agency	0	0	0	0	0	0	0	0	0	1	0	1	1	0	0	0	0	3

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Civilian Review and Complaints Commission for the RCMP	0	0	0	0	0	0	0	0	0	1	0	1	2	0	0	0	0	4
Communications Security Establishment Canada	0	0	0	0	0	0	0	0	0	2	0	2	2	0	0	0	0	6
Copyright Board Canada	0	0	0	0	0	0	0	0	0	1	0	1	1	0	0	0	0	3
Correctional Service Canada	0	0	0	0	0	0	0	0	0	4	0	9	4	0	0	0	0	17
Courts Administration Service	0	0	0	0	0	0	0	0	0	1	0	3	4	0	0	0	0	8
Crown-Indigenous Relations and Northern Affairs Canada	0	2	0	0	0	0	1	0	0	1	1	2	4	1	0	0	0	12
Department of Finance Canada	2	0	0	0	0	0	1	2	1	2	0	4	4	0	0	0	0	16
Department of Justice Canada	0	0	0	0	0	0	0	0	0	3	0	6	3	0	0	5	1	18
Employment and Social Development Canada	6	0	0	2	4	0	0	6	0	10	0	4	4	0	0	0	0	36

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Environment and Climate Change Canada	0	0	0	8	1	7	7	0	2	2	7	19	13	7	18	10	5	106
Farm Products Council of Canada	0	0	0	0	0	0	0	0	0	1	0	1	2	0	0	0	0	4
Federal Economic Development Agency for Northern Ontario	0	0	0	0	0	0	0	1	0	2	0	2	1	0	0	0	0	6
Federal Economic Development Agency for Southern Ontario	0	0	0	0	0	0	0	1	0	2	0	3	1	0	0	0	0	7
Financial Consumer Agency of Canada	0	0	0	0	0	0	0	0	0	3	0	2	2	0	0	0	0	7
Financial Transactions and Reports Analysis Centre of Canada	0	0	0	0	0	0	0	0	0	3	0	1	2	0	0	0	0	6
Fisheries and Oceans Canada	0	0	0	1	0	0	0	1	0	3	0	10	8	18	9	1	0	51
Global Affairs Canada	0	0	0	0	1	0	0	0	0	1	0	10	10	0	0	0	7	29
Health Canada	0	4	7	0	0	1	0	0	0	2	4	16	7	0	0	0	0	41

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Housing, Infrastructure and Communities Canada	0	0	0	0	0	0	0	0	2	1	3	2	2	0	0	0	0	10
Immigration and Refugee Board of Canada	0	0	0	0	0	0	0	0	0	2	0	1	1	0	0	0	0	4
Immigration, Refugees and Citizenship Canada	0	0	0	0	0	0	0	0	0	6	0	7	4	0	0	0	0	17
Impact Assessment Agency of Canada	0	0	0	0	0	0	0	0	0	6	0	2	4	0	0	9	0	21
Indigenous Services Canada	2	1	1	2	4	5	4	1	0	3	1	6	6	0	0	1	0	37
Innovation, Science and Economic Development Canada	0	0	0	4	3	0	0	3	11	6	0	6	5	0	0	0	1	39
Invest in Canada	0	0	0	0	0	0	0	0	0	1	0	1	2	0	0	0	0	4
Law Commission of Canada	0	0	0	0	0	0	0	0	0	2	0	1	1	0	0	0	0	4
Library and Archives Canada	0	0	0	0	0	0	0	0	0	5	0	6	3	0	0	0	0	14

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Military Grievances External Review Committee	0	0	0	0	0	0	0	0	0	1	0	1	1	0	0	0	0	3
Military Police Complaints Commission of Canada	0	0	0	0	0	0	0	0	0	1	0	1	1	0	0	0	0	3
National Capital Commission	0	1	0	0	0	0	0	0	0	1	6	7	11	0	2	0	0	28
National Defence	0	0	0	0	0	0	0	0	0	0	0	4	13	0	1	0	0	18
National Film Board	0	0	0	0	0	0	0	0	0	1	0	1	1	0	0	0	0	3
National Research Council Canada	0	3	1	1	0	1	5	3	4	6	5	14	12	3	1	0	0	59
National Security and Intelligence Review Agency	0	0	0	0	0	0	0	0	0	1	0	1	1	0	0	0	0	3
Natural Resources Canada	0	0	0	2	1	0	14	3	3	2	0	4	8	4	4	0	2	47
Natural Sciences and Engineering Research Council of Canada	0	0	0	2	0	0	0	0	0	2	0	2	1	0	0	0	0	7

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Northern Pipeline Agency Canada	0	0	0	0	0	0	0	0	0	1	0	1	1	0	0	0	0	3
Office of the Auditor General of Canada	0	0	0	0	0	0	0	0	0	4	0	3	2	0	0	1	0	10
Office of the Chief Electoral Officer	0	0	0	0	0	0	0	0	0	4	0	3	4	0	0	0	0	11
Office of the Commissioner for Federal Judicial Affairs Canada	0	0	0	0	0	0	0	0	0	1	0	1	1	0	0	0	0	3
Office of the Commissioner of Lobbying of Canada	0	0	0	0	0	0	0	0	0	1	0	1	2	0	0	0	0	4
Office of the Commissioner of Official Languages	0	0	0	0	0	0	0	0	0	5	0	2	2	0	0	0	0	9
Office of the Information Commissioner of Canada	0	0	0	0	0	0	0	0	0	1	0	2	1	0	0	0	0	4

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Office of the Intelligence Commissioner	0	0	0	0	0	0	0	0	0	1	0	1	1	0	0	0	0	3
Office of the Privacy Commissioner of Canada	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0	0	0	3
Office of the Public Sector Integrity Commissioner of Canada	0	0	0	0	0	0	0	0	0	1	0	1	1	0	0	0	0	3
Office of the Registrar of the Supreme Court of Canada	0	0	0	0	0	0	0	0	0	1	0	4	1	0	0	0	0	6
Office of the Secretary to the Governor General	0	0	0	0	0	0	0	0	0	1	0	3	2	0	0	0	0	6
Office of the Superintendent of Financial Institutions Canada	0	0	0	0	0	0	0	0	0	12	0	4	5	0	0	0	0	21
Pacific Economic Development Canada	0	0	0	0	0	0	0	1	0	1	0	2	1	0	0	0	0	5

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Parks Canada	0	0	0	1	3	0	0	2	0	9	14	12	10	5	9	0	0	65
Parole Board of Canada	0	0	0	0	0	0	0	0	0	1	0	3	1	0	0	0	0	5
Patented Medicine Prices Review Board Canada	0	0	0	0	0	0	0	0	0	4	0	3	1	0	0	0	0	8
Polar Knowledge Canada	0	1	0	1	0	0	1	0	1	2	0	2	1	0	1	0	0	10
Prairies Economic Development Canada	0	0	0	0	0	0	0	2	0	2	0	1	1	0	0	0	0	6
Privy Council Office	0	0	0	0	0	0	0	0	0	1	0	3	2	0	0	0	0	6
Public Health Agency of Canada	0	0	4	0	0	1	0	0	0	3	0	9	10	0	0	0	0	27
Public Prosecution Service of Canada	0	0	0	0	0	0	0	0	0	1	0	2	2	0	0	2	0	7
Public Safety Canada	0	0	1	0	0	0	0	0	0	1	0	3	3	0	0	0	0	8
Public Service Commission of Canada	0	0	0	0	0	0	0	0	0	2	0	2	1	0	0	0	0	5
Public Services and Procurement Canada	0	0	0	0	1	0	1	2	0	3	2	9	5	0	0	0	0	23

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RCMP External Review Committee	0	0	0	0	0	0	0	0	0	1	0	1	1	0	0	0	0	3
Royal Canadian Mounted Police	0	0	0	0	0	0	0	0	0	3	0	8	5	0	0	3	0	19
Secretariat of the National Security and Intelligence Committee of Parliamentarians	0	0	0	0	0	0	0	0	0	2	0	1	1	0	0	0	0	4
Shared Services Canada	0	0	0	0	0	0	0	0	0	5	0	8	7	0	0	0	0	20
Social Sciences and Humanities Research Council of Canada	0	0	0	2	0	0	0	0	0	3	0	2	1	0	0	0	0	8
Statistics Canada	2	0	1	0	2	0	0	0	0	2	0	3	1	0	0	0	0	11
The Correctional Investigator Canada	0	0	0	0	0	0	0	0	0	3	0	4	3	0	0	0	0	10
The Jacques Cartier and Champlain Bridges Incorporated	0	0	0	0	0	0	0	0	3	4	7	11	8	0	4	0	0	37
The National Battlefields Commission	0	0	0	0	0	0	0	0	0	2	0	7	6	0	0	0	0	15

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Transport Canada	0	0	0	0	0	0	0	0	0	2	1	16	28	12	0	1	0	60
Transportation Safety Board of Canada	0	0	0	0	0	0	0	0	0	1	0	5	3	0	0	0	0	9
Treasury Board of Canada Secretariat	0	0	0	0	0	0	0	0	0	4	0	6	4	0	0	0	1	15
Veterans Affairs Canada	0	0	0	0	0	0	0	0	0	3	0	4	4	0	0	0	0	11
Veterans Review and Appeal Board Canada	0	0	0	0	0	0	0	0	0	1	0	1	1	0	0	0	0	3
Women and Gender Equality Canada	0	0	0	0	3	0	0	0	0	1	0	2	3	0	0	0	0	9
Number of departmental actions under each federal strategy goal	17	24	17	32	26	16	40	33	27	255	52	398	352	50	55	39	19	1,452
Number of organizations with departmental actions under each goal	5	11	8	14	12	6	12	17	8	98	12	99	98	7	11	10	8	

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Appendix B—Text Descriptions of Exhibits

Here are the text descriptions of the exhibits.

Exhibit 2—Annual poverty rates since 2015 and the 2030 poverty reduction target in the 2022–2026 Federal Sustainable Development Strategy

This chart shows the percentage of Canadians who were below Canada's Official Poverty Line (the overall poverty rate) from 2015 to 2023. It also shows key milestones.

The target for 2030 in the 2022–2026 Federal Sustainable Development Strategy and the 2018 poverty reduction strategy is to reduce the poverty rate by 50% from its 2015 level. The poverty rate in 2015 was 14.5%; therefore, the target of reducing the poverty rate by 50% from its 2015 level for 2030 is 7.25%.

From 2015 to 2020, the poverty rate decreased year to year, from 14.5% in 2015 to 6.4% in 2020, and then increased year to year, to 10.2% in 2023.

The following was Canada's overall poverty rate by year from 2015 to 2023:

- In 2015, the overall poverty rate was 14.5%. This is the baseline poverty rate.
- In 2016, the overall poverty rate decreased to 12.9%.
- In 2017, the overall poverty rate decreased to 11.9%.
- In 2018, the overall poverty rate decreased to 11.2%. It was in this year that Canada's poverty reduction strategy was launched. In it, the federal government committed to reducing the poverty rate by 20% from its 2015 level by 2020 and by 50% by 2030.
- In 2019, the overall poverty rate decreased to 10.3%. It was in this year that the Poverty Reduction Act was enacted.
- In 2020, the overall poverty rate decreased to 6.4%. Thus, in this year, the 50% poverty reduction target was temporarily met.
- In 2021, the overall poverty rate increased to 7.4%.
- In 2022, the overall poverty rate increased to 9.9%.
- In 2023, the overall poverty rate increased to 10.2%. Thus, a gap exists between the 2023 results and the 2030 target of reducing the poverty rate by 50% from its 2015 level.

Note: The overall percentage of Canadians below Canada's Official Poverty Line did not include the 3 territories. It also excluded people living on reserves and in other Indigenous communities in the provinces, in institutions, and in extremely remote or very low population density areas. The latter populations account for 2.9% of the Canadian population, according to the 2021 Census of Population in Canada.

Source: Based on data from Statistics Canada, Employment and Social Development Canada, and Environment and Climate Change Canada

[**Back to Exhibit 2**](#)

Exhibit 5—The most recent rate of poverty among Canadian seniors was below the target rate of no more than 6.1% by 2030

This chart shows the percentage of Canadians and the percentage of seniors (that is, people aged 65 years and over) who were below Canada's Official Poverty Line from 2015 to 2023.

The target poverty rate for seniors is at most 6.1% by 2030. During the 2015-to-2023 period, the rate for seniors was always lower than Canada's overall poverty rate and was below the 6.1% target from 2018 to 2023. Both rates decreased from year to year during the 2015-to-2020 period, and then increased in the following years. However, in 2023, the rate for seniors was lower than in 2022.

The following was overall poverty rate and poverty rate for seniors by year from 2015 to 2023:

- In 2015, the overall poverty rate was 14.5%. The poverty rate for seniors was 7.1%.
- In 2016, the overall poverty rate decreased to 12.9%. The poverty rate for seniors remained the same at 7.1%.
- In 2017, the overall poverty rate decreased to 11.9%. The poverty rate for seniors decreased to 6.1%.
- In 2018, the overall poverty rate decreased to 11.2%. The poverty rate for seniors decreased to 6.0%.
- In 2019, the overall poverty rate decreased to 10.3%. The poverty rate for seniors decreased to 5.7%.
- In 2020, the overall poverty rate decreased to 6.4%. The poverty rate for seniors decreased to 3.1%.
- In 2021, the overall poverty rate increased to 7.4%. The poverty rate for seniors increased to 5.6%.
- In 2022, the overall poverty rate increased to 9.9%. The poverty rate for seniors increased to 6.0%.
- In 2023, the overall poverty rate increased to 10.2%. The poverty rate for seniors decreased to 5.0%.

Note: Both poverty rates included in this exhibit did not include the 3 territories. They also excluded people living on reserves and in other Indigenous communities in the provinces, in institutions, and in extremely remote or very low population density areas.

Source: Based on data from Statistics Canada and Employment and Social Development Canada

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Exhibit 7—The rate of poverty among Canadian children and adults 18–64 years of age is higher than the national average and increasing

This chart shows the percentage of Canadians, the percentage of people aged 18 to 64 years, and the percentage of people under 18 years who were below Canada's Official Poverty Line from 2015 to 2023.

The target for 2030 in the 2022–2026 Federal Sustainable Development Strategy and the 2018 poverty reduction strategy is to reduce the poverty rate by 50% from its 2015 level. The poverty rate in 2015 was 14.5%; therefore, the target of reducing the poverty rate by 50% from its 2015 level for 2030 is 7.25%.

The 3 rates decreased from year to year during the 2015-to-2020 period, and then increased from year to year to 2023. In 2015, the rate for people under 18 years had the highest rate, but then from 2016 to 2023, the rate for people 18 to 64 years had the highest rate. In 2020 and 2021, some of the rates were below the target of reducing the poverty rate by 50% from its 2015 by 2030.

The following is the overall poverty rate and the poverty rates for the 2 age groups:

- In 2015, the overall poverty rate was 14.5%. The poverty rate for people aged 18 to 64 years was 15.7%. The poverty rate for people under the age of 18 was 16.3%.
- In 2016, the overall poverty rate decreased to 12.9%. The poverty rate for people aged 18 to 64 years decreased to 14.0%. The poverty rate for people under the age of 18 decreased to 13.9%.
- In 2017, the overall poverty rate decreased to 11.9%. The poverty rate for people aged 18 to 64 years decreased to 13.4%. The poverty rate for people under the age of 18 decreased to 11.7%.
- In 2018, the overall poverty rate decreased to 11.2%. The poverty rate for people aged 18 to 64 years decreased to 12.8%. The poverty rate for people under the age of 18 decreased to 10.6%.
- In 2019, the overall poverty rate decreased to 10.3%. The poverty rate for people aged 18 to 64 years decreased to 11.8%. The poverty rate for people under the age of 18 decreased to 9.4%.
- In 2020, the overall poverty rate decreased to 6.4%, which was below the 50% poverty reduction target. The poverty rate for people aged 18 to 64 years decreased to 7.8%. The poverty rate for people under the age of 18 decreased to 4.7%, which was below the target.
- In 2021, the overall poverty rate increased to 7.4%. The poverty rate for people aged 18 to 64 years increased to 8.2%. The poverty rate for people under the age of 18 increased to 6.4%, which was below the 50% poverty reduction target.
- In 2022, the overall poverty rate increased to 9.9%. The poverty rate for people aged 18 to 64 years increased to 11.1%. The poverty rate for people under the age of 18 increased to 9.9%.
- In 2023, the overall poverty rate increased to 10.2%. The poverty rate for people aged 18 to 64 years increased to 11.6%. The poverty rate for people under the age of 18 increased to 10.7%.

Note: All poverty rates included in this exhibit did not include the 3 territories. They also excluded people living on reserves and in other Indigenous communities in the provinces, in institutions, and in extremely remote or very low population density areas.

Source: Based on data from Statistics Canada, Employment and Social Development Canada, and Environment and Climate Change Canada

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