

Canada Revenue Agency's 2026–27 Departmental Plan

The Honourable François-Philippe Champagne, P.C., M.P.
Minister of National Revenue



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

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At a glance

This Departmental Plan (DP) describes the Canada Revenue Agency's (CRA) priorities, plans, and associated costs for the upcoming three fiscal years. It provides a clear picture of how the CRA will administer Canada's tax and benefit systems while supporting the Government of Canada's (GC) priorities and meeting the expectations of Canadians.

The CRA has two important roles:

- It collects hundreds of billions of dollars annually in tax revenue, which fund programs and services under the federal, provincial, and territorial governments to sustain Canada's quality of life
- It distributes tens of billions of dollars in benefits directly to Canadians

For the CRA, serving Canadians means delivering both core responsibilities in an efficient and effective manner. A skilled and dedicated workforce supports this delivery. Their professionalism makes sure Canadians can continue to rely on the fair, accurate, and efficient administration of the tax and benefit systems.

These plans align with the priorities outlined in the [Prime Minister's Mandate Letter](#), as well as the CRA's [Vision, mission and values](#).

Vision, Mission and Values

- **Vision:** A world-class tax and benefits administration that is trusted, fair, and helpful by putting people first.
- **Mission:** Administer tax, benefits, and related programs, and ensure compliance on behalf of governments across Canada, thereby contributing to the ongoing economic and social well-being of Canadians.
- **Values:** Integrity, Professionalism, Respect, Collaboration.

Key priorities

The CRA identified 3 priorities for 2026–27, supported by 8 objectives and 32 commitments.

Priority A. Preserve the integrity of the tax and benefit system

Objectives:

- A1. Strengthen cyber and data security and fraud prevention
- A2. Assure compliance
- A3. Collect tax debt

Priority B. Enhance operational efficiency and effectiveness

Objectives:

- B1. Deliver quality services
- B2. Improve our business processes
- B3. Transform our operations by leveraging digital tools and data-driven approaches

Priority C. Support a high-performing workforce in an inclusive workplace

Objectives:

- C1. Ensure the workforce has the skills to contribute to a digital and data-driven Agency
- C2. Uphold core values and empower people-centric leadership

More details about priorities, objectives and the CRA's commitments can be found in the [Plans to achieve results](#) section of the DP.

Comprehensive Expenditure Review

The government is committed to restraining the growth of day-to-day operational spending to make investments that will grow the economy and benefit Canadians.

As part of meeting this commitment, the CRA is planning the following spending reductions¹:

- **2026–27:** \$90,400,446
- **2027–28:** \$131,714,191
- **2028–29:** \$187,082,803

The CRA will achieve these reductions by modernizing its administrative approach to enable greater productivity, and winding down its business units that are no longer connected to government priorities. This includes the Digital Services Tax, the Federal Fuel Charge, and the Canada Carbon Rebate (CCR) for individuals and for businesses. In Budget 2025, the government also proposed to eliminate the inefficient Underused Housing Tax and luxury tax on aircraft and vessels, which will result in administrative savings.

A portion of these savings will be reinvested to improve services, strengthen compliance, and reduce tax debt. Artificial intelligence (AI) and process automation will

¹ Reflects savings to be achieved through a reduction in the CRA's existing reference levels consistent with the 2026–27 Main Estimates. Figures presented in Annex 3 of the 2025 federal budget also included savings from funds set aside for the CRA in the fiscal framework.

be leveraged to transform technologies, data, and analytics systems for CRA activities including compliance and collection. This will free up resources to tackle complex cases requiring human intervention and to address the backlog of tax debt.

At the overall organizational level, it is anticipated that the decrease in full-time equivalents associated with the spending reductions will be partially offset by reinvested savings. The CRA will recalibrate its workforce as attrition materializes and programs are wound down. Human resources impact analyses are underway.

The figures in this departmental plan reflect these savings and reinvestments.

Highlights for the CRA in 2026–27

In 2026–27, total planned spending (including internal services) for the CRA is \$6,273,543,680 and total planned full-time equivalent staff (including internal services) is 49,498. For complete information on the CRA's total planned spending and human resources, read the [Planned spending and human resources](#) section of the DP.

The following provides a summary of the CRA's planned achievements for 2026–27, according to its approved Departmental Results Framework (DRF). The DRF consists of the CRA's core responsibilities, the results it plans to achieve, and the performance indicators that measure progress toward these results as follows:

- Tax: taxpayers comply with Canadian tax obligations, and the right tax revenue is secured for Canadians.
- Benefits: Canadians receive their rightful benefits.

These core responsibilities are supported by internal services. See [GC InfoBase](#) for the full DRF and program inventory.

In carrying out its two core responsibilities (tax and benefits), the CRA will use 12 departmental result indicators (10 for tax and 2 for benefits) to measure the results it achieves over this planning period.

Summary of planned results

The following provides a summary of the results the CRA plans to achieve in 2026–27 under its main areas of activity, called “core responsibilities.”

Core responsibility: tax

What this means for Canadians

The CRA's core responsibility for tax is to make sure it sustains Canada's self-assessment tax system. The CRA does this by:

- providing taxpayers with the support and information they need to understand and fulfill their tax obligations;
- taking compliance and enforcement actions when necessary to uphold the integrity of the system;
- offering avenues for redress² whenever taxpayers may disagree with an assessment or a decision.

Departmental results:

- Taxpayers comply with Canadian tax obligations, and the right tax revenue is secured for Canadians.

Planned spending: \$4,572,025,864³

Planned human resources: 40,186

More information about [tax](#) can be found in the full DP.

Core responsibility: benefits

What this means for Canadians

The CRA's core responsibility for benefits is to ensure that Canadians:

- get the support and information they need to know what benefits and credits they may be eligible to receive;
- receive their benefit and refund payments in a timely manner;
- have avenues of redress when they disagree with a decision on their benefit eligibility.

The CRA uses its federal tax delivery infrastructure to administer 210 services and ongoing benefits and one-time payment programs for the provinces and territories, including:

- the Canada child benefit
- the goods and services tax/harmonized sales tax (GST/HST) credit
- the children's special allowances

² An avenue of redress refers to a process through which a taxpayer can seek a formal review, appeal or a judicial review from the appropriate court as related to disputes. Such disputes can arise from administrative decisions, assessments of income tax, excise tax, goods and services tax/harmonized sales tax (GST/HST), as well as Canada Pension Plan and Employment Insurance rulings and assessments. The process provides a way for taxpayers to challenge decisions, correct errors, or address unfair treatment.

³ Total planned spending for tax and benefits is \$5,231,860,611.

- the disability tax credit
- the Canada workers benefit
- provincial and territorial programs

These services and benefits contribute directly to the economic and social well-being of Canadians by supporting individuals, families, children, and caregivers.

Departmental results:

- Canadians receive their rightful benefits.

Planned spending: \$659,834,747³

Planned human resources: 1,556

More information about [benefits](#) can be found in the DP.

For complete information on the CRA's total planned spending and human resources, read the [Planned spending and human resources section](#) of the DP.

CRA by the numbers in 2024–25

The CRA makes a significant contribution to the GC. For many Canadians, the main interaction with the government is their tax filing experience. The highlights below illustrate the scope and scale of the CRA's operations and the value it delivers.

We processed more tax and benefit returns than ever before

- Taxpayers filed more than 33.2 million individual income tax and benefit returns in 2024–25, filing 92% of returns digitally.
- Issued 19.1 million refunds, with over 79% of them being issued through direct deposit.

We chatted with you more

- Service representatives and automated services answered approximately 24.6 million individual tax, business, and benefit enquiry calls, which was a 25% increase from the last fiscal year.
- Service representatives answered approximately 295,000 online chats, which was a 47% increase from the last fiscal year.

We expanded our service offerings

- We invited 2 million individuals to automatically complete and file their 2024 tax returns using SimpleFile by Phone.

- Close to 100,000 invitation letters for a pilot offering SimpleFile Digital were mailed out in March 2025.
- Through the new Document Verification Service (DVS), 1.6 million new users successfully verified their identity, allowing them to register and gain full access to their CRA accounts without waiting for a mailed security code.

We collected tax debt

- Resolved \$86.6 billion of collectible (undisputed) tax debt. This represents an increase of 46.9% when compared to pre-pandemic (2019–20) results.
- Resolved 85.2% of the dollar value of debt that tax services offices received.

We promoted compliance

- Individual compliance activities brought \$8.2 billion in fiscal impact⁴, or \$10.75 billion including the COVID-19 individual benefits verifications.
- Resolved over 1.3 million delinquent GST/HST returns through the GST/HST delinquent filer program.
- 32,834 Employer Trust Examinations completed.
- 6,699 Business Inquiry cases closed.
- 527 employer compliance audits completed.

We provided redress

Number of requests we received:

- 128,386 objections, which was a 47% increase from last fiscal year.
- 2,198 Canada Pension Plan (CPP) and Employment Insurance (EI) appeals referred to the Minister, which was a 29% increase from last fiscal year.
- 109,374 taxpayer relief requests, which was a 16% increase from last fiscal year.

Number of cases we processed:

- 118,077 objections, which was a 43% increase from last fiscal year.
- 2,127 CPP/EI appeals to the Minister, which was a 19% increase from last fiscal year.
- 109,329 taxpayer relief requests, which was a 7% increase from last fiscal year.

⁴ Fiscal impact consists of tax assessed, tax refunds reduced, interest and penalties, and present value of future federal tax assessable arising from compliance actions. It does not account for the impact of appeals reversals and uncollected amounts.

Our online presence increased

- CRA pages received nearly 311 million visits.
- We reached nearly 1.1 million social media followers.

We provided filing support and benefits outreach

- Over 18,000 Community Volunteer Income Tax Program (CVITP) volunteers helped 857,540 individuals file their returns.
- Over \$56 billion in benefits issued.

We were a key delivery partner

- We administered 210 federal, provincial, and territorial benefit and credit programs and services.
- Recovered \$736.7 million of the outstanding debt portfolio for Employment and Social Development Canada (ESDC).

Our employees helped their communities

- Through the GC Workplace Charitable Campaign, CRA employees changed the lives of over 9,840 people by raising over \$3 million.

Message from the Minister and the Secretary of State

As Minister of National Revenue and the Secretary of State (CRA and Financial Institutions), we are pleased to present the CRA's DP for 2026–27.

The Prime Minister's mandate letter of May 21, 2025, sets clear priorities for our government, including bringing down costs for Canadians and helping them get ahead, keeping Canadians safe by reinforcing law enforcement, and spending less on government operations. We are committed to building a stronger economy, safer communities, and a more effective tax and benefits administration. The CRA plays a central role in achieving these priorities.



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Minister of National Revenue



The Honourable Wayne Long, P.C., M.P.
Secretary of State (CRA and Financial Institutions)

Budget 2025 charted a bold course. This included tax relief for nearly 22 million Canadians through a reduction in the lowest personal income tax rate, the elimination of GST on new homes for first-time buyers, and the phased repeal of the fuel charge framework. To ensure Canadians have the support they need, the government will implement a series of measures to bring down costs, to make groceries and other essentials more affordable. The CRA has initiated the necessary system updates, process adjustments, and communications to ensure these measures are implemented effectively and that Canadians receive the intended benefits.

In further support of the government's priority to bring down costs for Canadians, the CRA will launch automatic tax filing for about 1 million people in 2027. By the 2028 tax year, the CRA aims to provide pre-filled tax returns for approximately 5.5 million Canadians. Together with the existing SimpleFile service, these initiatives will ensure that low-income individuals with straightforward tax situations can meet their filing obligations and receive the benefits and credits to which they are entitled.

The CRA supports public safety and trust by working with law enforcement through Canada's Anti-Money Laundering and Anti-Terrorist Financing Regime, the Canadian Integrated Response to Organized Crime, and the Fentanyl working group. The CRA is committed to fighting tax evasion and other serious tax crimes that deprive citizens and governments of public funds, which are essential to supporting critical infrastructure projects and important social programs and services like health care, child care, and education. Programs such as the Illicit Income Audit Program enable the CRA to

address criminal activity while maintaining fairness and integrity in the tax system. Measures to protect Canadians from fraud, including enhanced identity verification and public awareness campaigns, further strengthen confidence in government services.

As part of the GC's commitment to responsible fiscal management, the CRA is taking measured actions to spend less, to enable more investments in Canadians and the economy. To accomplish this, the CRA will modernize its administrative approach to enable greater productivity, and wind down its business units that are no longer connected to government priorities. This includes the Digital Services Tax, the Federal Fuel Charge, and the CCR for individuals and for businesses. Budget 2025 also proposed to eliminate the inefficient Underused Housing Tax and luxury tax on aircraft and vessels, which will result in administrative savings.

A portion of these savings will be reinvested to improve services, strengthen compliance, and reduce tax debt. AI and process automation will be leveraged for compliance and collection activities. This will free up resources to tackle complex cases requiring human intervention and to address the backlog of tax debt. Additionally, these measures will help maintain the integrity of the tax system by reducing the growth in tax debt and protecting revenues important for sustaining benefits and services for all Canadians.

Taxpayers expect and deserve reliable and timely service from the CRA. In September 2025, the CRA implemented a 100-Day Plan to strengthen services, improve access, and reduce delays. The 2026–27 DP builds on this 100-Day Plan and ensures that improvements are sustained and expanded. Guided by the CRA's [Unlocking Potential: A One Agency Perspective for 2028–29](#) (OAP), we are committed to transforming the tax and benefits administration in line with our vision of becoming a world-class tax and benefit administration that is trusted, fair, and helpful, by putting people first.

This Plan demonstrates the CRA's commitment to supporting government priorities and continuing to deliver results for Canadians. These efforts are made possible by the professionalism and dedication of CRA employees, whose work ensures that taxes and benefits are administered effectively and fairly.

The Honourable François-Philippe Champagne, P.C., M.P.
Minister of National Revenue

The Honourable Wayne Long, P.C., M.P.
Secretary of State (Canada Revenue Agency and Financial Institutions)

Message from the Commissioner

As Commissioner of the CRA, I am proud to present the DP for 2026–27.

Inspired by the Organisation for Economic Co-operation and Development's (OECD) Tax Administration 3.0 framework, we are working toward a tax and benefit system that is seamless, embedded into the systems people use every day, and makes compliance effortless by minimizing the need for interactions with the CRA. Achieving this future state depends on a modern, high performing, adaptive and inclusive workforce and culture that supports innovation and helps employees thrive. This work is guided by the One Agency Perspective (OAP), which identifies the following priority areas for 2028–29:



Bob Hamilton
Commissioner of the CRA

- Service excellence: Improve and simplify the client experience
- Revenue generation: Reduce the tax gap
- Operational efficiency: Adopt modern technology to optimize outcomes

The OAP also identifies the following foundational enabler for these three priority areas:

- Workforce health and readiness: Build a high-performing, adaptive and inclusive organization

In the short-term, this year's DP is organized around the following three strategic priorities, aligned with achieving our medium-term perspective. These priorities will direct our efforts to meet the evolving needs of taxpayers and in the context of complex challenges to deliver quality service, fiscal restraint, the capacity of the CRA to help the GC find fiscal balance through generating revenue, and the possibilities that technological advancements present to improve our administration of taxes and benefits.

- Preserve the integrity of the tax and benefit system
- Enhance operational efficiency and effectiveness
- Support a high-performing workforce in an inclusive workplace

Taxpayers expect and deserve a tax and benefit system that is fair, secure, and trustworthy. To meet this expectation, we are focused on preserving the integrity of the system through compliance, collections, and strengthened cyber and data security. This focus is critical to generating the revenue on which governments across the country rely to deliver critical programs and services, and providing benefits and credits that support the social and economic well-being of Canadians. Ensuring we deliver on our mandate

during a time of fiscal restraint will require thinking differently about how we go about our business and, in particular, how technology can help us become an even more efficient and productive organization. Prioritizing our core compliance functions will help the CRA collect the taxes that are owed, and thereby narrow the tax gap.

Following the launch of the 100-Day Service Improvement Plan in September 2025, we made progress to strengthen service, improve access, and reduce delays. The DP demonstrates how we will continue to build on the progress achieved under this plan. As we continue to transform and modernize our operations, we are using digital tools, including AI, automating processes, and streamlining our business practices. Initiatives such as pre-filled tax returns, expanded digital services, and enhanced online support will make it easier for Canadians to interact with us. As we noted at the start of this initiative, the challenges we face in delivering service to Canadians are complex and systemic in nature. 100 days is not enough time to resolve issues of this scale, and we know there is still more work ahead. However, we have made meaningful progress, and we will continue building on this momentum. In the year ahead, we will continue to build on our efforts and forge ahead on new initiatives.

The CRA is committed to the responsible use of AI and advanced analytics to increase productivity, improve business processes, and support data-driven decision-making. By leveraging specialized expertise in these areas, the CRA is able to improve compliance and collections by identifying and prioritizing high-risk non-compliance cases. Additionally, AI and analytics optimize service delivery by streamlining processing times and interventions, helping the CRA resolve more cases more efficiently, and respect its service standards.

The CRA's work is made possible by our employees, who are the foundation of our success. Their dedication, professionalism, and expertise enable us to fulfill our mandate. By supporting a high-performing workforce in an inclusive workplace, we are building a resilient workforce equipped with the skills needed to meet the challenges of a modern tax and benefit administration. Through targeted training, we are empowering our employees to deliver high-quality service to Canadians.

As the CRA undergoes a significant transformation, it remains steadfast in its commitment to thoughtful change management, ensuring that our People First philosophy continues to guide how we support our employees and deliver high-quality services to Canadians.

I look forward to seeing how the CRA will continue to deliver on its core mandate while enhancing its operations to meet the challenges of tomorrow.

Bob Hamilton

Commissioner of the Canada Revenue Agency

Plans to deliver on core responsibilities and internal services

Core responsibilities and internal services

- [Unlocking Potential: A One Agency Perspective for 2028–29](#)
- [Core responsibilities: tax and benefits](#)
- [Internal services](#)

Unlocking Potential: A One Agency Perspective for 2028–29

The Future of Tax and Benefits Administration

The mission of the CRA is to administer taxes, benefits, and related programs, and to ensure compliance for governments across Canada. This means helping people and businesses voluntarily follow the tax and benefit system, so everyone pays the tax they owe and receives the benefits and credits designed to assist them. This is essential for governments to fund the public services Canadians depend on and to support Canada's economic and social wellbeing.

Because the tax and benefit system relies on most Canadians complying by themselves, maintaining public trust is critical. Although the system is complex, the CRA aims to make it as simple as possible and reduce the burden on clients. At the same time, the CRA takes strong action against those who deliberately do not comply, including individuals, high-net-worth taxpayers, and multinational corporations, to protect the integrity of the tax system.

To achieve this, the CRA is focused on delivering a seamless and efficient experience for Canadians, while meeting privacy and security requirements and following its People First Philosophy. This future depends on a modern, people-centered employee experience, a skilled workforce, and a culture that supports innovation and helps employees thrive.

Vision and Long-term Aspiration

The CRA's vision is to be a trusted, fair, and helpful world-class digital tax and benefit administration that puts people first. To achieve this, the CRA is guided by the OECD Tax Administration 3.0 principles for digital transformation. The long-term goal is a tax and benefit system that is digital, seamless, and built into the tools people use every day, making compliance easy and reducing the need for interaction with the CRA. Reaching this goal will require transformative change, developed in collaboration with

key partners. This includes rethinking how people, processes, and technology work together in a more integrated way.

Medium-term Priorities to 2028–29

As it works toward this long-term vision, the CRA is committed to modernizing its operations to better serve Canadians, strengthening compliance, and maintaining trust in the tax and benefit system. To deliver meaningful results by 2028–29, the CRA will operate as one, integrated Agency, focusing on three main priorities: service excellence, revenue generation, and operational efficiency. To support these priorities, the CRA will build a high-performing, future-ready organization that prioritizes its employees' health and well-being. The CRA will continue to invest in its day-to-day operations as it strives to provide world-class tax and benefit services now and in the future.

Priority Areas and Objectives

1. Service excellence: Improve and simplify the client experience

The CRA aims to improve its services by simplifying processes, reducing administrative burden, and using new technologies to create a more efficient, transparent, and client-focused tax and benefits system. The CRA will expand digital self-service options, use advanced tools such as AI, and improve communication channels to provide clear, efficient, accessible, and reliable services for Canadians.

- **We will increase access to simplified, digitally-enabled tax filing** – The CRA will expand access to simple, digital tax filing. It will use automation to make filing easier, help Canadians meet their tax obligations, and ensure they receive the benefits and credits they are entitled to. The CRA will also work with the Department of Finance Canada and other partners to reduce tax complexity, including through legislative changes, so Canadians can better understand their obligations and file their taxes more easily.
- **We will provide timely updates on file status and expected completion** – The CRA will expand the use of the progress tracker, which enables Canadians to see the status of their file and the estimated completion date at any time in My Account and My Business Account. This self-service option will make it easy for clients to get the updates they want, when they need them.
- **We will improve access to CRA agents and accurate information across multiple channels** – The CRA will enhance its ability to support Canadians by improving how users receive the information they need, including by expanding opportunities for personalized service, and move between phone, chat, portal, and web options. This will include implementing a new contact centre platform.

- **We will expand fully digital access to key services** – The CRA will enable Canadians to complete more important transactions online from start to finish, delivering faster and more reliable results. This will also include upgrading internal systems to improve the efficiency of internal processes.
- **We will make it easier to access digital services** – The CRA will improve how clients sign in to digital services by integrating with new credential providers, identity sources, and GC digital identity initiatives. This will expand document verification, strengthen fraud prevention, and keep a range of user-friendly sign-in options available.

Key measures of success: Client satisfaction rate; voluntary compliance rate; benefit take-up rate; trust index; digital service use rate; external service standards; service complaints.

2. Revenue generation: Reduce the tax gap

By adding automated validation and reporting into tax workloads, the CRA ensures compliance earlier for all individuals in a fair and trustworthy way. This reduces errors and lowers the administrative burden on taxpayers, leading to more accurate and fair tax assessments. In turn, this fosters trust in the system and supports the government's goal of generating revenue and closing the tax gap.

- **We will build “integrity by design” into key CRA processes** – The CRA will continue to design processes that include automated validation and reporting to ensure compliance is met securely and reduce the need for taxpayer follow-up. This will improve efficiency, strengthen tax assessments, and allow compliance resources to focus on high-impact cases, helping to deter non-compliance and close the tax gap.
- **We will speed up collections through automation** – The CRA will use automation to accelerate collections and streamline processes, preventing debts from aging and improving the chances of recovery. This will make collections more efficient and help ensure governments receive the taxes owed.
- **We will assess risks in real time** – The CRA will perform risk assessments and verifications in near real time. This will reduce the need for further interactions with taxpayers, except in special cases, and help reduce fraud.
- **We will modernize our redress services** – Because disputed taxes are often not collectible, this affects the CRA's ability to generate revenue. The CRA will use modern technologies to speed up redress processes and reduce the time it takes to confirm taxes owed. This will improve revenue generation and collections, enhance client service, and strengthen the fairness and integrity of the tax system.

Key measures of success: Direct compliance revenue effect; compliance yield; collectible tax debt to total receipts ratio; tax debt; tax gap.

3. Operational efficiency: Adopt modern technology to optimize outcomes

The CRA will improve its data and analytics systems by making them easier to connect, access, and manage, so decisions and programs work better. At the same time, the CRA will prepare to safely and responsibly use AI to simplify taxpayer services, improve compliance, and strengthen public trust. Internal efficiencies will improve CRA program results while bringing down operational expenses, so that Canadians benefit from a high performing tax and benefit system at a lower cost.

- **We will use data more effectively to improve decision-making** – The CRA will make better use of data by improving how systems connect, making data easier to access, and strengthening data management practices. These improvements will help the CRA make better decisions and get more value from its programs.
- **We will increase the CRA’s readiness to use AI** – The CRA will safely and responsibly use AI to improve the taxpayer experience, build trust, and make compliance processes more efficient. We will also redesign and automate processes to reduce the need for taxpayer contact, reduce inventories, and speed up processing and the resolution of issues.
- **We will enhance security and privacy** – The CRA will strengthen protections to detect and prevent fraud—both from outside and inside the organization—and respond quickly and effectively when it occurs, while ensuring privacy measures are upheld to protect clients’ data from unauthorized access or misuse.

Key measures of success: Productivity; rate of employees’ usage of AI; staff AI training completion rate; cost per dollar of revenue generated; cost per service transaction; investment in the future.

Foundational Enabler

Workforce health and readiness: Build a high-performing, adaptive, and inclusive organization

To enable the three key priority areas, the CRA will build a modern, resilient, and diverse workforce equipped with future-ready skills ready to meet evolving organizational needs. The Agency People Strategy and Workforce Plan position the workforce to drive the CRA’s transformation into a world-class tax administration. The Agency People Strategy, through its People-Centric, Resilient and Modern, Digital and Data-Driven, and Culture pillars, helps employees deliver on the CRA’s mission by: encouraging a healthy organizational culture, enhancing work experience, equipping employees with future-ready skills, fostering people-first leadership, and creating

transformation readiness. As the skills and support of our workforce increase along with the Agency Transformation, it is expected that the impact will be felt.

- **We will ensure the workforce has the skills to contribute to a digital and data-driven Agency** – We will build a technologically proficient workforce to meet current and future business needs.
- **We will develop workforce strategies and tactics tailored for core business processes** – We will align the workforce to meet priority needs. This will increase the adaptability, agility, and mobility of the workforce.

Key measures of success: Employees net promoter score (employees recommending the organization as a good place to work); workforce size and composition.

Alignment and Implementation

This strategy aligns with the Agency Service Action Plan, AI Strategy, Strategic Investment Plan, and other key plans, ensuring all initiatives work together as part of a single modernization effort. Details for each planning year will be included in the Corporate Business Plan. Progress will be tracked with clear metrics, and governance structures will guide investment decisions and monitor results. The CRA will focus on user-centered design, responsible AI use, and inclusive practices to ensure changes deliver measurable benefits while maintaining trust and fairness.

By focusing on these three priority areas, the CRA will strengthen its ability to provide world-class tax and benefits services, improve compliance, and streamline operations while building a resilient, future-ready organization. This approach keeps modernization efforts focused, achievable, and aligned with the CRA's long-term vision of a seamless and trusted tax system that supports Canadians in their daily lives.

Core responsibilities: tax and benefits

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Description of tax

The CRA's core responsibility for tax is to ensure that Canada's self-assessment tax system is sustained by providing taxpayers with the support and information they need to understand and fulfill their tax obligations, and by taking compliance and enforcement action when necessary to uphold the integrity of the system, offering avenues for redress whenever taxpayers may disagree with an assessment/decision.

Description of benefits

The CRA's core responsibility for benefits is to ensure that Canadians obtain the support and information they need, to know what 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.

Plans to achieve results

The following section builds on the OAP. It does this by describing the short-term plans that will help the CRA:

- achieve the planned results for tax and benefits
- realize its long-term vision to be a world-class tax and benefit administration that is trusted, fair and helpful, by putting people first

The CRA is pursuing the following 2 strategic priorities and 6 objectives supported by 27 commitments to fulfill its core responsibilities.

A. Preserve the integrity of the tax and benefit system

The CRA is committed to focusing on the core functions of the tax and benefit administration. The CRA's commitment will make sure Canadians pay their fair share of tax and get the benefits and tax credits meant to help them. This commitment is also a building block of a fair and trustworthy system that serves Canadians and helps them comply with their tax obligations. The CRA will work toward this priority by strengthening cyber security, data security, and fraud prevention to protect Canadians. This will help the CRA collect tax debt and uphold compliance to keep the system fair.

A1. Strengthen cyber and data security and fraud prevention

The government prioritizes public safety through various measures aimed at protecting Canadians from threats, and the CRA plays a key role in upholding this priority. The CRA strengthens its cybersecurity posture to protect taxpayer information from threat actors and emerging risks, and prevents fraud by identifying and stopping attempts to exploit the tax system. By using advanced technologies, such as AI, machine learning, and real-time monitoring, the CRA proactively detects and mitigates fraud, cyber threats, and suspicious activities. Capabilities like data loss prevention and the CRA's identity and access management governance model, among others, further protect sensitive data and digital assets.

The CRA promotes a strong security culture through targeted training, phishing simulations, mandatory courses, and AI-focused programs, enabling employees to identify and mitigate risks. Security teams also monitor for fraudulent websites impersonating CRA online services and take them down promptly.

Fraud prevention is about building trust, ensuring fairness, and keeping taxpayers' sensitive information secure. These security challenges cannot be addressed in isolation. The CRA is fostering stronger partnerships with federal security agencies, financial institutions, provinces and territories, industry leaders, and international organizations to share intelligence, knowledge, and best practices that increase resilience. This holistic approach strengthens the CRA's defences, safeguards sensitive

information, and is critical to being aware of threats and preserving the integrity of Canada's tax and benefit system.

Fraud prevention efforts are further supported by public awareness campaigns, such as the [Recognize a scam](#) page on Canada.ca, and partnerships with organizations such as the Royal Canadian Mounted Police and Communications Security Establishment Canada. These efforts help Canadians identify legitimate communications, understand fraud schemes, and protect their financial well-being.

To better support seniors, the CRA is developing Life Events tax tips to help seniors better understand their tax obligations and benefits during key life transitions. The CRA also highlights senior-focused content to increase awareness of common fraud schemes and provide practical guidance to help protect seniors. These initiatives demonstrate the CRA's ongoing commitment to protecting Canadians by providing clear information and accessible resources.

The CRA thoroughly supports victims of identity theft. It secures accounts, proactively reviews suspicious activity, and offers multiple channels for reporting concerns. Resolving identity theft cases can take several weeks. The CRA has dedicated identity validation agents to guide affected individuals through the process of verifying their identity, restoring personal information, and securing their accounts. Having these agents keeps resolution times relatively short compared to other jurisdictions. This centralized approach ensures efficient communication, reduces confusion, and mitigates the impact of identity theft.

By combining advanced technology with people-centred strategies, the CRA delivers a multi-layered approach. It safeguards Canadians' information and upholds the integrity of the tax and benefit system, while adapting to evolving threats and ensuring reliable service. These efforts not only mitigate risks but also reinforce public confidence in the CRA's ability to safeguard personal and financial data.

Our commitments to Canadians in 2026–27:

1. Strengthen privacy and data protections in contracts when third-party service providers handle personal information. This will be done by creating privacy checkpoints within processes, offering training, as well as setting up monitoring.
2. Enhance the CRA's cyber posture leveraging Microsoft 365 security tools to better protect sensitive data and improve internal processes.
3. Enhance external fraud data and analytics capabilities, risk intelligence and reporting.
4. Complete identity theft cases in 20 weeks, in instances where the taxpayer has reported a suspicion of unauthorized use of their information on their individual CRA account.

A2. Assure compliance

The CRA is promoting voluntary compliance and taking decisive action against deliberate non-compliance to help protect the integrity of Canada's tax system. Through targeted outreach, education, and service improvements, the CRA helps Canadians understand their tax obligations and access the tools they need to meet their obligations. At the same time, the CRA is strengthening its compliance programs by focusing on higher-risk sectors, addressing aggressive tax planning, tackling tax evasion, and pursuing fraudulent schemes. This balanced approach fosters a culture of compliance that supports fairness across the tax system.

Good service makes compliance easier. Service helps Canadians meet their tax obligations and encourages voluntary compliance. The CRA helps individuals and businesses get it right the first time, while targeted enforcement deters deliberate non-compliance and reinforces the integrity of the system.

Compliance activities are critical to narrow the tax gap, which is the difference between the taxes that would be paid if all obligations were fully met in all instances, and taxes that are actually paid and collected. The CRA is committed to further reducing the federal tax gap by:

- encouraging voluntary compliance through education and outreach
- identifying compliance gaps with advanced data analytics and strengthened partnerships
- addressing non-compliance through targeted audits and enhanced enforcement measures

The CRA is increasing its efforts to combat aggressive GST/HST schemes, which weaken Canada's revenue base. Enhanced audit strategies and penalties target individuals and businesses involved in GST/HST refund schemes. The CRA is also improving compliance-related webpages and forms, creating targeted guides for high-risk groups, and integrating real-time validation tools to reduce errors. The CRA is addressing complex fraud schemes, such as carousel fraud, by using early detection, audits, advanced analytics, and international co-operation. Work with the Department of Finance and international partners is critical to developing innovative solutions to prevent these schemes from persisting in Canada. Early intervention measures, such as reviewing high-risk accounts and closing unwarranted accounts, help disrupt more schemes at their start.

The CRA works closely with the Public Prosecution Service of Canada, domestic law enforcement agencies, and international partners to investigate and prosecute serious cases of tax evasion, money laundering, and other financial crimes. Joint forces operations bolster enforcement outcomes, increasing the likelihood of successful prosecutions. The CRA also conducts targeted audits of individuals involved in illicit

activities, swiftly secures payment of unreported taxes, and helps slow down the flow of illicit drugs and proceeds of crime.

The scientific research and experimental development (SR&ED) tax incentives program is the largest GC program supporting research and development in Canada. In 2024–25, the SR&ED program provided \$4.5 billion in investment tax credits to more than 19,000 claimants and processed over 22,000 claims. The CRA will transform reforms to the SR&ED program that will improve service, streamline administration, and provide businesses with greater confidence to invest in research & development projects. The CRA will implement an elective pre-claim approval process to provide businesses with an up-front technical approval of their eligible SR&ED projects, before businesses undertake any work or incur costs. For claims submitted through this elective process that require an expenditure review, processing time will be cut in half to 90 days from 180 days.

Our commitments to Canadians in 2026–27:

5. Implement the [Global Minimum Tax](#) to help ensure that large multinational companies pay at least 15% tax on their profits, no matter where they do business.
6. Increase the CRA's presence in Integrated Money Laundering Investigative Teams⁵ by increasing the number of tax investigators trained and working within these specialized, multi-agency teams from 4 to 7.
7. Develop a greater number of international tax evasion leads⁶ with the potential of becoming active criminal investigations and further leverage joint enforcement communications through its involvement in the [Joint Chiefs of Global Tax Enforcement \(J5\)](#) and partnerships with financial and intelligence sectors.
8. Enhance processes to expedite compliance activities thereby resolving more accounts than previously in filing, registration, and reporting in the GST/HST, Other Levies, and T2 Corporate Income Tax compliance workloads.

A3. Collect tax debt

Collecting tax debt is a vital part of preserving the integrity of the tax system. Collection makes sure that all taxpayers meet their obligations and the CRA secures the right tax

⁵ Integrated Money Laundering Investigative Teams (IMLITs) were recently established specifically to address high-profile money laundering cases and advance investigations into proceeds of crime. This initiative is a partnership between Royal Canadian Mounted Police (RCMP) Federal Policing and various agencies, such as the Forensic Accounting Management Group and the CRA's Criminal Investigations Division, bringing together a broad range of expertise. IMLITs are mandated to counter serious organized crime by disrupting and prosecuting criminal networks involved in money laundering activities. These teams have been established in RCMP offices in British Columbia, Alberta, Ontario, and Quebec.

⁶ A tax evasion lead is information provided to the CRA from an external source about suspected tax evasion. These leads usually include details about individuals and businesses who may not be reporting income, may be falsifying records, or may be claiming fraudulent deductions or benefits. The CRA uses these leads to initiate investigations of alleged violations of tax laws.

revenue. Uncollected tax debt can create significant shortfalls in public funding and can affect essential services. The timely collection of tax debts is important. The longer a tax debt goes uncollected, the more difficult it may be to resolve. Over time, the CRA might lose contact with taxpayers who have unresolved tax debt. These taxpayers might face financial hardships or even dispute the debt. Additionally, interest and penalties can increase the debt, making it harder to pay off.

Despite the CRA's continued efforts to resolve significantly more cases, the tax debt is growing at an unprecedented rate. In 2024–25, the CRA resolved \$86.6 billion of collectible (undisputed) tax debt. This represents a 46.9% increase compared to pre-pandemic (2019–20) results. However, despite the CRA's increased efforts, the tax debt continued to rise. Total collectible tax debt for 2024–25 was \$173.9 billion (\$80.6 billion of brought-forward unresolved debt from previous fiscal year and \$93.3 billion of new debt intake). Therefore, the \$86.6 billion resolved by the CRA in 2024–25 amounts to 49.8% of the total collectible tax debt in 2024–25.

To support more efficient compliance and to resolve more tax debt, the CRA is modernizing its collections strategies by adopting data-driven approaches to prioritize cases and tailoring interventions based on taxpayers' specific circumstances. This includes providing flexible repayment options for individuals and businesses experiencing financial hardship, and taking firm action against those who deliberately avoid their obligations. The CRA is also developing solutions to make it easier for businesses to manage their corporate tax responsibilities. For example, it is expanding digital self-service tools that make it easier for Canadians to manage their accounts and proactively resolve balances they owe. These measures make sure that the CRA collects tax debt fairly, while protecting the revenue necessary to fund the programs and services that benefit all Canadians.

Our commitments to Canadians in 2026–27:

9. Improve early intervention by launching a digital service in the My Business Account portal to better enable businesses to manage their corporate tax, GST/HST and payroll tax debts.
10. Leverage AI to develop a platform to assist collections officers with the research and analysis of files, which will increase efficiency and resolution of tax debt.

B. Enhance operational efficiency and effectiveness

In line with the GC's priority to reduce operational spending, the CRA will enhance operational efficiency and effectiveness to better serve Canadians and make the most of the available resources. In a constantly changing environment, the CRA must continue to adapt and refine how it operates. By improving efficiency, the CRA not only increases its own capacity but also delivers direct benefits to taxpayers through a more responsive and reliable tax and benefit system.

This priority also reflects the direction in the Prime Minister's mandate letter, which emphasizes the responsible use of public funds and the modernization of government services. By streamlining processes, leveraging modern tools, and ensuring services are delivered effectively, the CRA is working toward this government-wide commitment and maintaining a strong focus on service excellence. Savings generated through these measures will be reinvested to enhance service delivery, strengthen compliance, and reduce tax debt.

B1. Deliver quality services

For many taxpayers and businesses, their interactions with the CRA shape their perception of the government. Good service helps Canadians understand and meet their obligations and reduce errors. Good service also encourages voluntary compliance, which is essential to the success of Canada's tax system. Delivering quality service is central to making sure people can meet their tax responsibilities and access the benefits to which they are entitled. The CRA's People First Philosophy supports this objective by emphasizing empathy, fairness, and accessibility in every interaction. The philosophy makes sure that Canadians' needs are at the forefront of service delivery. By fostering trust and understanding, this philosophy also encourages voluntary compliance and helps individuals access benefits and more easily and confidently navigate their tax obligations.

In recent years, high volumes, and increasingly complex requests have challenged the CRA's ability to consistently meet service expectations. The CRA prioritizes service delivery initiatives by focusing on issues that matter most to Canadians and investing in projects that will have the greatest impact on service improvement, such as:

- improving the quality of information and processes to make service more transparent, timely, and seamless
- ensuring effective and secure identity validation
- making it easier to communicate with the CRA

The CRA is committed to improving its service delivery. From September 2 to December 11, 2025, it put in place a 100-Day Service Improvement Plan. This plan focused on four key priorities:

- increasing contact centre capacity
- expanding online self-service options
- addressing recurring service challenges
- accelerating service modernization

The CRA made progress on these initiatives to resolve long-standing issues and make sure Canadians receive timely, accurate, and efficient help for their tax and benefit questions. Key achievements included increasing call-answering rates to 92% by

October 2025, and transitioning 820,000 Canadians to digital self-services. Efforts also reduced backlogs by 37% across key workloads, enhanced chatbot capabilities resulting in a 240% increase in chatbot usage, and introduced robotic process automation solutions, saving over 4,600 hours of manual processing time for key credits and benefits. To build on these successes, the CRA plans to sustain digital adoption, scale automation, and advance modernization projects like the 2026 contact engagement platform. By maintaining a client-centric approach, leveraging technological advancements, and fostering cross-functional collaboration, the CRA is well-positioned to continue improving accessibility and efficiency in service delivery. By prioritizing these areas, the CRA took meaningful steps to rebuild trust with Canadians and improve their service experience.

There is still work to do to continue improving service. The CRA is:

- expanding its online self-service options to empower taxpayers to get answers to their questions independently
- promoting its online self-service options with its [Skip the Line – Get faster help from the CRA](#) page on Canada.ca
- enhancing digital services with updates to the generative AI (GenAI) chatbot beta, which now covers a broader range of topics
- improving online account services
- tackling the root causes of delays by streamlining processes and using advanced technologies to automate routine processing tasks

The CRA is improving access to its contact centres. The CRA's automated telephone system now redirects payment-related enquiries directly to Collections agents, reducing call volumes by approximately 95,000 annually and freeing agent capacity for other high-demand inquiries. This has improved resolution times by ensuring taxpayers reach the appropriate subject-matter experts. The CRA is combining increased capacity, innovative technology, and process improvements to focus on the challenges the Office of the Auditor General highlighted in her [2025 Report to the Parliament of Canada regarding CRA Contact Centres](#). The CRA is working to deliver a modern, client-focused service experience for all Canadians.

The CRA will automatically file taxes for low-income Canadians for the 2026 tax year, to make sure they get the benefits they qualify for, such as the GST/HST credit, the Canada child benefit and more. This initiative will reach up to 5.5 million low-income Canadians by the 2028 tax year.

At the same time, the CRA is expanding initiatives that improve access to benefits, particularly for underserved populations. The SimpleFile service is available digitally, by phone, and on paper. SimpleFile broadens access to digital services by including more eligible individuals during the filing season mailout. During the summer mailout, the

CRA will continue to offer SimpleFile to those who have never filed a return or have gaps in their filing history. By increasing the number of Canadians who can use the SimpleFile digital service, the CRA is making it easier for people with lower incomes and simple tax situations to automatically file returns and get the credits and benefits designed to support them.

Because not all Canadians can access services online, the CRA continues to invest in in-person supports. Through the long-standing Community Volunteer Income Tax Program (CVITP), the CRA provides equipment, training, and guidance to community organizations that host free tax clinics. These clinics help Canadians access the benefits they need and reduce barriers, such as cost, limited financial literacy, and concerns about filing errors. The CRA is working to expand both the number of organizations and volunteers that work with this program to make sure it reaches even more communities. In line with this work, the CRA conducts targeted outreach by partnering with community groups, hosting information sessions, and sharing tailored resources. This outreach helps raise awareness of available benefits and encourages participation in CVITP clinics.

The CRA is also committed to making sure all Canadians can access its services. Guided by the *Accessible Canada Act* and the principle of “Nothing Without Us,” the CRA works with persons with disabilities to design policies, programs, and services. This ongoing work makes sure that CRA services are inclusive, barrier-free, and responsive to Canadians’ diverse needs. The CRA is also conducting usability testing to make sure that forms and webpages meet the needs of different users. The CRA is also making more of its forms and guides available in accessible formats.

Our commitment to Canadians in 2026–27:

11. Prepare a pre-filled tax return in CRA’s My Account online filing system for about 1 million lower-income individuals with simple tax situations, starting for the 2026 tax year (2027 filing year).
12. Increase the number of individuals helped through the CVITP from 877,000 to 920,850.
13. Deliver communication products and tailored processes with respect to the rebate of the GST or federal portion of HST for First-time Home Buyers as part of building a more affordable Canada.
14. Launch the enterprise GenAI chatbot on Canada.ca and also in My Account, ensuring a seamless transition for users and consistent look and feel across platforms.
15. Publish the CRA’s 2026 Accessibility Progress Report on Canada.ca, in line with its legislative obligations under the *Accessible Canada Act*.

16. Complete the implementation of the CRA's Indigenous Strategy 2024–2027, which seeks to improve participation rates of Indigenous Peoples in the tax and benefits system by reducing barriers and ensuring easier access to the benefits and credits to which they are entitled.
17. Expand the document types being used in the CRA's document verification service for registration to include permanent resident card and Indian status card.
18. Launch enhancements to the Submit Documents online service to improve processing efficiency.

B2. Improve our business processes

Improving business processes is essential for the CRA to operate more efficiently and effectively, and ensure that it can deliver services in a timely and effective manner. By reviewing and refining how it works, the CRA is eliminating unnecessary steps, reducing redundancies, and streamlining operations. This objective focuses on identifying challenge areas and introducing solutions that simplify tasks for both employees and taxpayers. For example, the CRA will use AI-assisted tools to help streamline updates to forms and guides when legislation changes. It will also work to standardize templates and workflows to reduce duplication and improve consistency across products. To make it easier for clients to meet their tax obligations, the CRA will improve and simplify its processes and guidance. The tax system is complex, and the CRA will help Canadians navigate it with relative ease and get it right. This work should also positively impact other CRA programs and services by reducing calls to contact centres.

To better align with clients' expectations of timely processing for its services, the CRA will also review its service standards. The CRA will provide clear communication to clients about when they can expect a response, what the next steps are, and whether further action will be required of them. This will help Canadians know the status of their file without needing to call the CRA.

The CRA will make it easier for clients to validate their identity, while keeping them safe and protected against fraud and identity theft. Overall, Canadians feel that their data and information is secure, and see the CRA as a trusted custodian. Specific client groups, such as seniors, persons with disabilities, and individuals experiencing housing insecurity, may have trouble recalling or giving information from a previous tax return. The CRA will allow more clients to independently validate their identity.

The CRA will also strengthen the integrity of the SR&ED program by modernizing its compliance framework and introducing an enhanced risk assessment strategy to actively address potential willful non-compliance. The CRA will use data analytics and advanced and emerging technologies, such as AI, to further optimize compliance processes. This optimization will allow the CRA to avoid subjecting low risk claims to unnecessary audit interventions, allowing them to be processed faster. The CRA will

also streamline the review process by eliminating unnecessary steps and reducing burdensome information requirements that can delay the final determination of claims.

Our commitments to Canadians in 2026–27:

19. Transition Benefits Compliance communications to CRA's centralized correspondence system. This will provide Canadians with clearer, more accessible, and timely correspondence. The system will also allow individuals to receive letters securely online through My Account.
20. Develop a service that will allow clients to attach documents to forms completed on Canada.ca, and that ensures those attachments are safe for use by the CRA.
21. Increase self-serve options available in the CRA's Progress Tracker.
22. Launch additional improvements to [Check CRA processing times](#), to give clients the best possible information on how long it will take to process their requests.

B3. Transform our operations by leveraging digital tools and data-driven approaches

In today's digital age, leveraging technology and data-driven approaches is essential for enhancing operational efficiency, effectiveness, and service outcomes. The CRA has been transforming digitally for some time, modernizing operations, improving accessibility, and better serving Canadians. The CRA is integrating advanced technologies such as AI, robotic process automation (RPA), and GenAI tools. This integration is driving innovation, while ensuring the security and privacy of sensitive data. These efforts aim to streamline processes, deliver data-driven insights, and foster a digital-first culture that empowers employees and enhances client experiences.

The CRA has introduced several initiatives to modernize its services, including real-time status updates for taxpayers, secure messaging within My Account and My Business Account, and digital identity validation. The CRA will also evolve the client authentication ecosystem to deliver secure, seamless, and trusted access to digital services by integrating with new credential providers, authoritative identity sources, and GC digital identity initiatives.

AI and advanced analytics are central to the CRA's efforts to improve productivity and operational efficiency. The CRA has started over 200 AI projects that cover the following topics:

- automating manual tasks
- enhancing risk assessment and compliance research
- improving forecasting
- streamlining content generation

These projects support data-driven decision-making, which allows the CRA to better target high-risk non-compliance cases, optimize processing times, and enhance service delivery.

Looking ahead, the CRA is investing in modernizing its technology to meet growing demands for redress services and to improve its responsiveness to Canadians. Guided by the OECD's Tax Administration 3.0 Framework, the CRA has a vision for a future where tax and benefits administration is seamless and tailored to individual needs. By responsibly exploring GenAI, the CRA is increasing employee capabilities, allowing employees to focus on higher-value activities, and reducing operational costs. These efforts reflect the CRA's commitment to becoming a modern, efficient, and client-focused organization.

Our commitments to Canadians in 2026–27:

23. Adopt e-delivery for collection notices.
24. Enhance existing GenAI tools for internal CRA use to increase productivity and improve operational efficiencies.
25. Continue to deploy RPA solutions to address automation needs across key high-volume and high-impact areas in the Collections and Compliance workloads.
26. Expand use of AI technology and new processes to expedite Canadians' access to information through the access to information and privacy program, and through informal channels such as My Account.
27. Digitalize the Disability Tax Credit paper applications.

Indicators, results and targets

This section presents details on the CRA's indicators, the actual results from the three most recently reported fiscal years, the targets and target dates for tax and benefits. Details are presented by departmental result.

Table 1: Taxpayers comply with Canadian tax obligations, and the right tax revenue is secured for Canadians

Table 1 provides a summary of the approved performance indicators, results from the three most recently reported fiscal years, and the targets to be achieved by March 31, 2027 for tax.

Departmental Result Indicators	2026–27 Target	2024–25 actual result	2023–24 actual result	2022–23 actual result
Percentage of individual tax returns filed on time	90%	91%	89%	89%
Percentage of businesses registered for GST/HST	90%	87%	88%	89%
Percentage of tax liabilities paid on time	91%	93%	92%	90.7%
Percentage of individual tax liabilities paid on time ⁷	94%	N/A	N/A	N/A
Percentage of corporate tax liabilities paid on time ⁷	85%	N/A	N/A	N/A
Percentage of Canadians who participate in the income tax system ⁸	93%	94%	94%	93.3%
Ratio of collectible tax debt to total receipts	13%	N/A	N/A	N/A
Service Satisfaction Index	7.5	7.6	7.4	7.3
Compliance Yield (CY) ⁹	77%	N/A	N/A	N/A
Direct Compliance Revenue Effects ¹⁰	\$20 billion	N/A	N/A	N/A

⁷ This indicator was introduced in 2026–27.

⁸ The percentage of Canadians who participate in the income tax system is calculated based on the number of Canadians who file a tax return and on the estimated Canadian population aged 15 and older. It should be noted that not all Canadians in this group are required to file a tax return. The participation rate would increase if younger Canadians were excluded from the calculation. The participation rate is also a calculation at a point in time and improves over time, through CRA engagements and as some Canadians file their returns late.

⁹ This indicator was introduced in 2026–27. Compliance Yield (CY) measures the proportion of reassessed tax liabilities that are collected by the CRA. It is designed to measure how effectively the CRA recovers reassessed tax liabilities. This indicator measures the compliance activities over a five-year period, to represent the complete process of compliance activities from start to finish.

¹⁰ This indicator was introduced in 2026–27. Direct Compliance Revenue Effects (DCRE) measures the additional tax liabilities identified from compliance activities (reviews, audits, examinations), including penalties, and interest. It is designed to measure the CRA's effectiveness in addressing non-compliance appropriately.

Table 2: Canadians receive their rightful benefits

Table 2 provides a summary of the approved performance indicators, results from the three most recently reported fiscal years, and the targets to be achieved by March 31, 2027 for benefits.

Departmental Result Indicators	2026–27 Target	2024–25 actual result	2023–24 actual result	2022–23 actual result
Percentage of respondents satisfied with overall benefits experience	75%	72%	72% ¹¹	75%
Take-up rate – Canada child benefit (CCB) ¹²	90%	N/A	N/A	N/A

Additional information on the [detailed results and performance information](#) for the CRA's program inventory is available on GC InfoBase.

Planned resources to achieve results¹³

Table 3: Planned resources to achieve results for tax

Table 3 provides a summary of the planned spending and full-time equivalents required to achieve results.

Resource	Planned
Spending	\$4,572,025,864
Full-time equivalents	40,186

[Complete financial](#) and [human resources](#) information for the CRA's program inventory is available on GC InfoBase.

¹¹ The CCB satisfaction survey was conducted through a 10-minute online survey again this year, as opposed to a telephone or hybrid survey. The change in methodology in 2023–24 created a new reporting baseline. In general, respondents are more likely to give positive responses when speaking directly with an interviewer, and give more negative opinions when the survey is self-administered. Long-time recipients of the CCB now comprise the majority of survey respondents, more than new recipients, who tend to express higher satisfaction levels. It may take a few years to see any meaningful trends or direction based on this new reporting baseline.

¹² This indicator measures an estimate of the take-up rate of the CCB, which represents the proportion of the estimated number of eligible children (aged 0-17) in families who are receiving the CCB. The benefit take-up rate methodology is aligned with the GC approach developed by Employment and Social Development Canada (ESDC), in conjunction with Statistics Canada (StatCan) and the CRA. Factors such as late tax return filings and delays in processing newborn applications can exclude some eligible families from the calculation, even though they may eventually receive the benefit, leading to a less than 100% take-up rate.

¹³ The snapshot of planned resources is based on the assumption of availability of the resources. The successful implementation of this DP is contingent on these resources being allocated as projected, enabling the CRA to effectively achieve its priorities and commitments.

Table 4: Planned resources to achieve results for benefits

Table 4 provides a summary of the planned spending and full-time equivalents required to achieve results.

Resource	Planned
Spending ¹⁴	\$659,834,747
Full-time equivalents	1,556

[Complete financial](#) and [human resources](#) information for the CRA's program inventory is available on GC InfoBase.

Program inventory for tax and benefits

The program inventory identifies all of the CRA's programs that contribute to its core responsibilities and results.

The following CRA programs support the core responsibility for tax:

- Tax services and processing – The CRA helps businesses and individuals to comply with Canada's tax laws by processing their information and payments and providing related services.
- Returns compliance – The CRA ensures that individuals, businesses, and trusts are compliant with their withholding, remitting, reporting, and filing obligations.
- Collections – The CRA collects tax and non-tax debts on behalf of the federal, provincial, and territorial governments, as well as for other government departments and agencies.
- Reporting compliance – The CRA protects the integrity of Canada's self-assessment tax system through education and proactive efforts that are aimed at promoting compliance.
- Objections and appeals – The CRA offers an impartial review process for taxpayers who wish to file a formal dispute, and works with the Department of Justice on appeals before the courts.
- Taxpayer relief – The CRA administers the process under which relief of penalties and interest may be granted to taxpayers under certain circumstances.
- Service feedback – The CRA offers clients a process to provide feedback, including complaints, suggestions and compliments, and resolve problems about the service, quality, or timeliness of the CRA work.

¹⁴ Includes the following statutory transfer payment: Children's Special Allowance payments (\$451 million).

- Charities – The CRA supports and protects the integrity of Canada’s charitable sector through the regulation of registered charities, Canadian amateur athletic associations, national arts services organizations, journalism organizations, and other qualified donees.
- Registered plans – The CRA is responsible for registering and monitoring deferred income and savings plans.
- Policy, rulings, and interpretations – The CRA offers taxpayers, registrants, and tax intermediaries binding rulings and non-binding interpretations of the acts the CRA administers.

The following CRA program supports the core responsibility for benefits:

- Benefits – The CRA ensures that Canadians obtain the support and information they need to know what 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.

Additional information related to the program inventory for tax and benefits is available on the [Results page on GC InfoBase](#).

Summary of changes to reporting framework since last year

The CRA revised its DRF for 2026–27, so it is in line with evolving priorities and current objectives. The revisions also make it relevant to recent performance and emerging risks. The changes to the DRF are outlined in the section below.

Core responsibility: tax

- Modify the Departmental Result
 - The phrase “and Canadians have trust in the CRA” was removed from the Departmental Result to focus on the CRA’s mandate.
- Retired departmental result indicators (DRI)
 - Percentage of external service standards targets that are met
 - Public Perception Index: Trust
- Modify existing DRI
 - Ratio of collectible tax debt to total net receipts
 - The phrasing was adjusted to remove “net”. The DRI is now: Ratio of collectible tax debt to total receipts
 - The formula for this DRI was revised. The new formula is: Collectible Tax Debt / Dollar amount of total receipts
- Introduce 4 new DRIs

- Compliance Yield
 - Formula: $\text{Net Taxpayer Payment} / \text{Dollar Amount of Additional Reassessed Tax Liabilities}$
- Direct Compliance Revenue Effects
 - Formula: $\text{Additional re-assessment revenue} + \text{administrative amount from non-compliance}$
- Percentage of individual tax liabilities paid on time
 - Formula: $\text{Total tax dollars paid on time (T1)} / \text{Total T1 tax liabilities}$
- Percentage of corporate tax liabilities paid on time
 - Formula: $\text{Total tax dollars paid on time (T2)} / \text{Total T2 tax liabilities}$

Core responsibility: benefits

- Retired DRIs
 - Percentage of taxpayers (benefits recipients) who filed as a result of targeted CRA intervention
 - Percentage of Canada child benefit payments issued to recipients on time
- Introduced a new DRI
 - Take-up rate – Canada Child Benefit (CCB)
 - Formula: $\text{Number of benefits recipients} / \text{Total number of individuals eligible for the benefit}$

Internal services

In this section

- [Description](#)
- [Plans to achieve results](#)
 - [C. Support a high-performing workforce in an inclusive workplace](#)
 - [C1. Ensure the workforce has the skills to contribute to a digital and data-driven Agency](#)
 - [C2. Uphold core values and empower people-centric leadership](#)
- [Planned resources to achieve results](#)
- [CRA staffing principles related to a successful staffing program](#)
- [Planning for contracts awarded to Indigenous businesses](#)

Description

Internal services are the services that are provided within a department, so it can meet its corporate obligations and deliver its programs. There are 11 categories of internal services:

- management and oversight services
- communications services
- legal services
- human resources management services
- financial management services
- security services
- information management services
- IT services
- real property management services
- materiel management services
- acquisition management services

Plans to achieve results

This section presents the CRA's plans to achieve results and meet targets for internal services. In response to fiscal restraints, the CRA is adapting its workforce and technology to ensure it can continue to deliver high-quality tax and benefit programs

and services. The CRA pursues the following strategic priority and 2 objectives supported by 5 commitments to fulfill its internal services responsibilities.

C. Support a high-performing workforce in an inclusive workplace

Supporting a high-performing workforce in an inclusive workplace allows the CRA to effectively serve Canadians. A strong and diverse workforce brings together varied perspectives, skills, and experiences, which enhances creativity and problem-solving. An inclusive environment where all employees feel valued and respected, enables employees to contribute their best work, and fosters employee satisfaction and retention.

The objectives outlined below focus on empowering employees through modern tools and leadership that prioritize people, which will ultimately strengthen the CRA's capacity to meet the needs of Canadians.

C1. Ensure the workforce has the skills to contribute to a digital and data-driven Agency

Ensuring the workforce has the skills to thrive in a digital and data-driven Agency requires providing employees with the right tools, training, and support to carry out their roles effectively. As the CRA embraces technology, it is essential to provide ongoing learning opportunities and resources that help employees adapt to new systems, leverage digital tools and use data analytics in their work.

The CRA is equipping employees with the digital skills needed to adapt to emerging technologies and evolving client needs. This includes promoting digital literacy, offering training through the Digital Learning Program, and fostering collaboration and knowledge sharing.

The CRA aims to continue to make improvements and work towards workforce data being more accessible and timely. Additionally, enhancements to reporting capabilities through self-serve tools such as PowerBI will be made, along with communication plans to promote data literacy via new tools and services. To address human resource business challenges, the CRA will test GenAI solutions and share successful findings for broader application. A resilient and modern CRA will leverage new technologies while keeping user needs at the forefront.

The CRA is committed to empowering employees to innovate. Fostering critical analysis, interdisciplinary thinking, and a deep sense of curiosity among employees will enable a forward-thinking workforce that is agile, innovative, and ready to welcome the opportunities of a rapidly evolving landscape. A key priority over the next year will be to develop a strategic framework to support employees in learning new skills as well as enhancing existing ones. Employees will be encouraged to seek opportunities for development, embrace challenges and adapt to change. Through skilling

(upskilling/cross-training) of the CRA workforce, service delivery is strengthened and operational bottlenecks are reduced.

To meet priority business needs and help build future capability, the CRA will examine ways to improve and align internal mobility. Additionally, the CRA is identifying the essential skills required for both employees and managers to adopt or accelerate the use of technology in program delivery now and in the future.

Our commitments to Canadians in 2026–27:

28. Develop a strategic framework to skill (upskilling, reskilling and cross-training) the CRA workforce to meet current and future business needs, as well as increase workforce agility.
29. Evaluate GenAI's viability in modernizing HR services to find efficiencies and opportunities to improve internal service delivery.
30. Build and deploy data-related tools and products for employees to support access, appropriate use and understanding of employee data.

C2. Uphold core values and empower people-centric leadership

Upholding core values and empowering people-centric leadership are fundamental to creating an inclusive and high-performing workplace. The CRA's core values of integrity, respect, professionalism and collaboration guide the behaviour and decisions of all employees, fostering a culture of trust and collaboration. They also serve as a compass in times of change, helping the CRA remain steady and focused while adapting to new challenges and opportunities. This objective highlights the importance of developing leaders who prioritize the well-being and development of their teams. By promoting a diverse leadership practice grounded in Character Leadership that is supportive and focused on people, the CRA can create an environment where employees feel empowered to share their ideas, take initiative, and contribute to the CRA's success. Investing in leadership development ensures that managers are equipped to nurture talent, recognize individual strengths, and support professional growth. When core values are upheld, and leadership is people-centric, the CRA can cultivate a motivated workforce that is committed to excellence and dedicated to serving Canadians effectively.

The CRA has launched its Agency People Strategy (People Strategy), which focuses on providing a thriving employee experience for a positive impact on business outcomes. The People Strategy drives meaningful change by helping the CRA to optimize resources and to develop and maintain a workplace where teams are resilient and adaptable. It has been designed to adapt to ongoing changes, whether they are financial challenges, shifts in government and priorities, or advancements in technology.

The People Strategy comprises four pillars: people-centric, resilient and modern, digital and data-driven and culture which aim to support a high-performing workforce in an

inclusive workplace. By focusing on employees, the CRA is not only fostering a more engaged and motivated workforce but also building a foundation for long-term organizational success.

With the modernization of the *Official Languages Act*, the CRA has an enhanced responsibility to foster linguistic duality and to fully integrate both of Canada's official languages in all aspects of the workplace, whether on-site or remotely. Providing communications and services of equal quality in both official languages, in a manner that is inclusive and reflective of Canada's diversity, is central to our mandate. To support this commitment, the CRA launched its Part VII Official Languages Plan which will aim to ensure both official languages are respected and treated equally, creating a workplace where everyone can do their best work and collaborate with confidence, leading to better service to the public and in support of Official Language Minority Communities.

The CRA People First philosophy emphasizes the CRA's commitment to creating a respectful, inclusive workplace free from discrimination and from harassment and violence, and a workforce representative of Canada's diverse population. The CRA is committed to making meaningful progress toward equity, diversity, and inclusion through sustained action. The development of the 2026–2031 Equity, Diversity and Inclusion Action Plan will guide the CRA's efforts to meet its legislated Employment Equity obligations, eliminate systemic barriers, and respond to the needs of its diverse workforce.

Following the renewed focus on values and ethics, the CRA published its annual report on employee misconduct and wrongdoing and reviewed its Code of Integrity and Professional Conduct, Directive on Conflict of Interest and Integrity Framework to ensure alignment with the evolving environment. The CRA will continue to support a culture of integrity and to encourage ethical employee conduct, while equally emphasizing the rules, controls, and processes that are inherently necessary in a tax administration.

Great leadership is not just defined by actions, it is shaped by character. As a fundamental pillar of leadership development, early and continuous character leadership development will shape leaders who are trusted, authentic, and make sound decisions. The CRA will continue to expand Character Leadership learning opportunities to equip employees with the skills to apply Character Leadership in decision-making and team management. The CRA is ensuring that managers are given tools and resources so they can support their teams and provide them with an environment that fosters success. This includes supporting new leaders with acquiring the knowledge, skills, abilities, mindsets, and networks they need to effectively lead.

The CRA is committed to creating a workplace where employees feel supported, recognized, and empowered to grow. This includes equipping employees with the mindset and skills to adapt and thrive in a constantly evolving environment.

Our commitments to Canadians in 2026–27:

31. Launch the 2026–2031 Equity, Diversity and Inclusion Action Plan and initiate year 1 activities.
32. Implement the Agency-wide New Leader Foundations Program in order to better equip new team leaders and managers.

Planned resources to achieve results¹³

Table 5: Planned resources to achieve results for internal services this year

Table 5 provides a summary of the planned spending and full-time equivalents required to achieve results.

Resource	Planned
Spending	\$1,037,073,110
Full-time equivalents	7,723

[Complete financial](#) and [human resources](#) information for the CRA's program inventory is available on GC InfoBase.

CRA staffing principles related to a successful staffing program

Adaptability

1. Staffing is flexible and responsive to the changing circumstances and to the unique or special needs of the organization.

Efficiency

2. Staffing is planned and carried out taking into consideration time and cost, and it is linked to business requirements.

Fairness

3. Staffing is equitable, just and objective.

Productiveness

4. Staffing results in the required number of competent people being appointed to conduct the CRA's business.

Transparency

5. Communications about staffing are open, honest, respectful, timely, and easy to understand.

CRA staffing principles related to an effective workforce

Competence

6. The workforce possesses the attributes required for effective job performance.

Non-partisanship

7. The workforce and staffing decisions must be free from political and bureaucratic influence.

Representativeness

8. The composition of our workforce reflects the labour market availability of employment equity designated groups.

Planning for contracts awarded to Indigenous businesses

GC departments and agencies are required to award a minimum of 5% of the total value of contracts to Indigenous businesses every year.

In line with this GC commitment, the CRA remains dedicated to strengthening its economic relationships with Indigenous businesses and communities by increasing procurement opportunities for First Nations, Inuit and Métis businesses. This supports reconciliation efforts and promotes fair, open, and transparent procurement practices, resulting in a supplier base that is more diverse, inclusive, and representative of the Canadian population.

To increase opportunities for Indigenous businesses and continue to meet the minimum 5% GC target, the CRA will implement the following measures:

Policy and process enhancements

- Review and update the CRA's internal policy direction related to Indigenous procurement to ensure clear and actionable guidance that facilitates compliance and active engagement across the CRA.
- Launch a pilot initiative to increase the financial thresholds for directly awarding contracts to Indigenous businesses. Currently set at \$25,000 for goods and \$40,000 for services, this adjustment would allow larger contracts to be awarded directly to Indigenous businesses, supporting greater participation and impact.

Awareness and cultural change

- Continue to reinforce the importance of increasing Indigenous procurement opportunities through targeted presentations and strategic communications to CRA employees, highlighting their role in contributing to economic reconciliation.
- Promote a broader understanding among business owners that procurement decisions consider overall value—not just price—and underscore the positive socio-economic impact of supporting Indigenous businesses and communities.

Market research and early planning

- Continue to conduct focused market research and utilize request-for-information processes to better understand Indigenous business capacity and capability for key commodities.
- Continue to refine the CRA's procurement planning process to ensure that Indigenous opportunities are identified at the earliest stages, allowing for proactive and strategic engagement and improved outcomes.

Increased voluntary Indigenous set-asides and Participation Plans

- Use a voluntary competitive set-aside process in the national procurement of office chairs to increase opportunities for Indigenous businesses. The contract is

expected to have a two-year initial term with potential extensions of up to five years.

- Continue to set aside all information technology end-user device procurement to Indigenous businesses by default.
- Implement a mandatory review process to identify opportunities for including Indigenous Participation Plans. This ensures that procurement provides Indigenous benefits, even in cases where a direct set-aside is not feasible.

Table 6: Percentage of contracts planned and awarded to Indigenous businesses

Table 6 presents the current, actual results with forecasted and planned results for the total percentage of contracts the CRA awarded or plans to award to Indigenous businesses.

5% reporting field	2024–25 actual result	2025–26 forecasted result	2026–27 planned result
Total percentage of contracts with Indigenous businesses	9.11% ¹⁵	5.67%	6%

¹⁵ Indigenous procurement results are based on live procurement data, which is regularly refreshed. This ensures that the percentage provided as part of each reporting request reflects the most accurate information available at the time of reporting. Consequently, results may vary slightly across different reports.

Department-wide considerations

- [Related government priorities](#)
- [Key risks](#)

Related government priorities

Quality of life impacts

As the administrator of tax, benefits and credits, the CRA contributes to the financial well-being of individuals and to families' quality of life indicators. Poverty reduction is a GC priority and is in the [Quality of Life Framework](#), the [Federal Sustainable Development Strategy](#), and the [Gender Results Framework](#). The CRA is responsible for making sure its clients get the support and information they need to receive their benefits in a timely manner. This makes the CRA an important contributor to the reduction of poverty across Canada.

The CRA does not directly shape tax policy. Because tax filing is based on self-assessment, the CRA must work to continuously improve trust. The CRA does this by increasing transparency, making user-friendly digital tools accessible to all, enforcing tax laws fairly, and securing data. This work helps bolster confidence in institutions, which is one of the GC's quality of life indicators under the domain of good governance.

Gender-based analysis plus

The CRA uses Gender-based analysis plus (GBA Plus) to make sure equity and diversity considerations are reflected in the design and delivery of its programs and services, and that compliance activities stay bias free. The CRA is continuing to work toward a barrier-free digital environment that is accessible to all Canadians. This work is one example of how the CRA uses GBA Plus to make its services fairer and more inclusive.

The CRA collects a large amount of data that can be disaggregated by a number of variables, such as income range, geographic location, age, gender, marital status, and more. It collects much of [this data](#) on an annual basis and makes it publicly available.

The CRA identified the following six underserved populations (also known as vulnerable populations) in the tax system:

- Indigenous Peoples
- youth
- seniors
- newcomers to Canada

- housing insecure individuals
- people with disabilities

To help these groups, the CRA has expanded automatic tax and benefit filing so that all taxpayers are able to access the benefits and credits available to them. Targeted outreach also helps spread awareness of the benefits available through the tax system. The CRA annually reviews [this outreach](#) and a range of benefit and credit statistics and makes them publicly available.

United Nations 2030 Agenda for Sustainable Development and the United Nations Sustainable Development Goals

The CRA helps the GC advance the United Nations 2030 Agenda and the Sustainable Development Goals by:

- reducing poverty
- advancing reconciliation with Indigenous Peoples
- transitioning to zero-emission vehicles
- taking action on climate change

The CRA contributes to these goals through:

- volunteer tax clinics and automatic tax filing programs to reduce poverty
- strategies to advance reconciliation
- measures such as green procurement training, to raise awareness and help staff identify green goods and services
- initiatives to transition the vehicle fleet to zero-emission models to cut greenhouse gas emissions

More information on the CRA's contributions to Canada's Federal Implementation Plan on the 2030 Agenda and the Federal Sustainable Development Strategy can be found in its [Departmental Sustainable Development Strategy](#) and the [Departmental Sustainable Development Strategy Performance Reports](#).

Artificial intelligence

AI continues to play an important role in transforming how the CRA delivers its mandate to administer tax and benefit programs with efficiency, fairness, and trust. Guided by the CRA AI Strategy (2025–2028) and the AI Implementation Plan, the CRA is advancing the responsible use of AI to improve service to Canadians, strengthen compliance, and empower its workforce to work smarter and more efficiently. The CRA will publish its strategy on Canada.ca to show its proactive approach to AI opportunities and risks, and its commitment to the responsible, transparent, and fair use of AI.

Deploying AI to improve productivity, service, and value

In 2026–27, the CRA will expand the integration of AI across priority business lines and in service, fraud detection, tax debt management, and compliance. This will accelerate outcomes for Canadians, while maintaining the highest standards of ethics and privacy. As of March 31, 2025, the CRA was managing a total of 218 AI projects, with 50 new initiatives launched and 2 projects successfully transitioning into production during the 2024–25 fiscal year. These projects are focused on leveraging AI to enhance services and improve the client experience.

Examples of notable AI advancements

- GenAI tools like Copilot and Genni (the CRA’s in-house GenAI tool), are designed to make tasks like document summarization and data extraction easier and more efficient.
- The CRA first introduced its GenAI chatbot beta in 2025. The chatbot continues to improve public access to tax information on Canada.ca. Its expansion from 6,000 webpages to more than 14,000 webpages provides fast, accurate, and accessible service to Canadians.
- Across operations, AI-driven analytics are strengthening fraud detection, identity verification, and tax debt management, which is helping to protect revenue integrity and reduce the time required to identify, assess, and address risk.

Together, these projects are increasing productivity, reducing operational costs, and improving taxpayer service in line with the GC’s direction to deploy AI at scale.

Preparing the workforce and organization for AI

The CRA’s approach to AI continues to be people-first, and is focused on automation to augment rather than replace the work of employees. The CRA’s internal AI hub offers up-to-date resources, learning tools, and clear guardrails for responsible and effective AI use. It now has over 210,000 site visits from more than 15,000 unique users, which is strong evidence of growing AI literacy across the CRA.

Since April 2025, over 14,000 employees participated in AI literacy and skills-development sessions through internal awareness campaigns. Employees across the CRA have access to Microsoft Copilot, and select employees have access to CRA’s in-house GenAI tool. Both help employees with tasks up to and including Protected B¹⁶. These tools support productivity and innovation, while giving users a safe, controlled environment for learning.

¹⁶ Information where unauthorized disclosure could cause a significant degree of injury to an individual, an organization, or the CRA such as loss of reputation or competitive advantage, identity theft or significant financial loss. Examples include completed income tax and benefit returns, auditing techniques and thresholds, employee performance evaluations, and internal procedures.

The CRA launched its AI Governance Committee in September 2025. The committee oversees CRA-wide risk management, policy development, and ethical standards. Updated Standards for the Employee Use of GenAI will formalize the safe, transparent, and responsible use of AI across the CRA.

The CRA also continues to strengthen its data and technology foundations. The CRA is working in phases to develop an interim enterprise cloud data and analytics platform. This platform will modernize how the CRA stores, manages, and analyzes data. It will also support both advanced analytics and scalable AI capabilities across business lines.

Looking ahead

As the CRA advances toward its 2028 AI maturity goals, it will focus on scaling successful initiatives, embedding self-serve AI stewardship processes, and continuing to work openly with government partners. This focus will make sure that AI continues to deliver measurable improvements in productivity, service, and value for Canadians. The CRA will also uphold the principles of fairness, transparency, and accountability that define its work. These changes will empower employees.

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 CRA manages its risks with the objective of delivering on its mandate and maintaining the trust and confidence of its clients.

External service

Suspicious activity and fraud prevention risks

Safeguarding against suspicious activity and fraud continues to be a key priority for the CRA. Given its large databases of sensitive taxpayer and benefit recipient information, the CRA is an attractive target for threat actors.

To mitigate the risks associated with preserving the integrity of the tax and benefit system, the CRA is continuously evaluating the evolving fraud landscape and assessing emerging threats in the environment. The CRA invests in advanced technologies and real-time monitoring. These investments reinforce the CRA's commitment to combatting fraud, protecting taxpayer and benefit recipient information, and staying ahead of emerging threats.

Service experience risks

The CRA continues to focus on the risk that its services and client interactions fall below its clients' expectations. The CRA remains committed to delivering quality services to

Canadians and implemented its 100-Day Service Improvement Plan to strengthen services, improve access, and reduce delays.

After the 100-Day Service Improvement Plan has concluded, the CRA will further mitigate service experience risky by:

- staying focused on the continuous improvement of its service delivery
- working across the CRA to implement other initiatives targeting service improvement and leveraging digital tools

Internal service

To mitigate the risks associated with its operational efficiency and effectiveness, the CRA participated in the government-wide Comprehensive Expenditure Review. The CRA also focused on business operations that align with its core mandate.

To mitigate the risks associated with making sure it has a high-performing workforce in an inclusive workplace, the CRA has embedded in its frameworks various practices dedicated to supporting and sustaining a diverse and inclusive workforce.

Planned spending and human resources

This section provides an overview of the CRA’s planned spending and human resources for the next three fiscal years and compares planned spending for 2026–27 with actual spending from previous years.

In this section

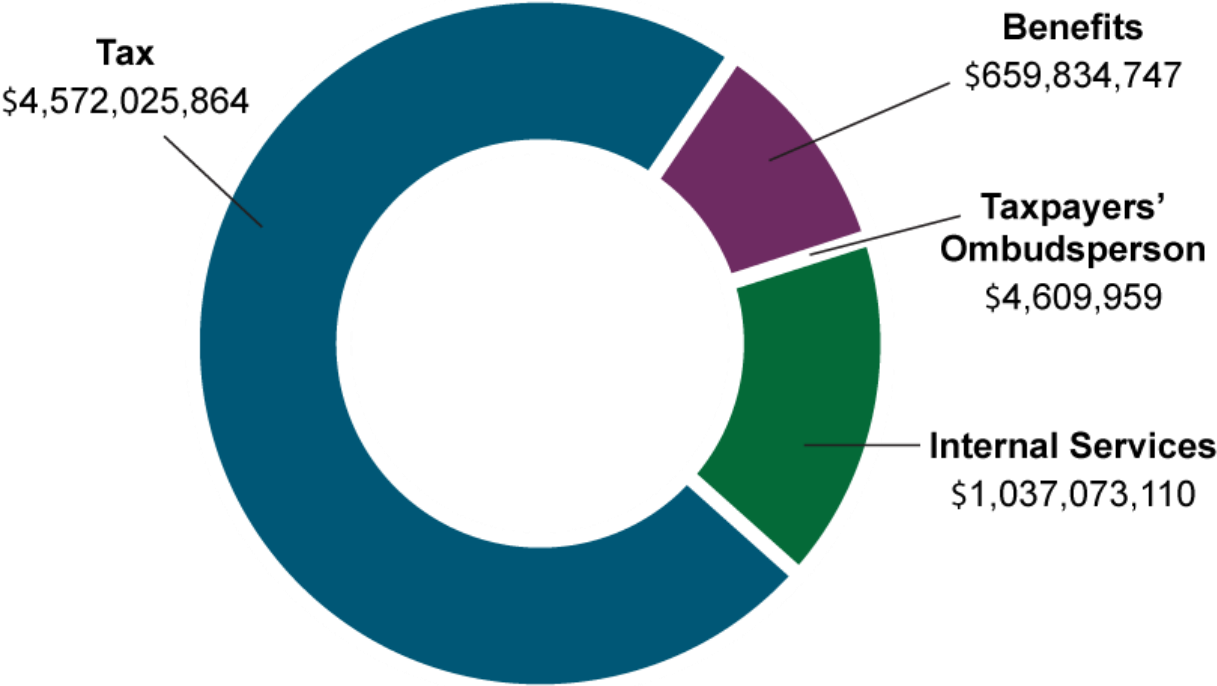
- [Spending](#)
- [Funding](#)
- [Future-oriented condensed statement of operations](#)
- [Human resources](#)

Spending

This section presents an overview of the CRA’s planned expenditures from 2023–24 to 2028–29.

Graph 1: Planned spending by core responsibility in 2026–27

Graph 1 presents the CRA’s planned spending in 2026–27 by core responsibility and for internal services.



Text description of graph 1

Core responsibilities and internal services	2026–27 planned spending
Tax	\$4,572,025,864
Benefits	\$659,834,747
Taxpayers' Ombudsperson ¹⁷	\$4,609,959
Internal services	\$1,037,073,110

Analysis of planned spending by core responsibility

The benefits core responsibility includes spending associated with benefits compliance, client service, and program administration as well as \$451 million in forecasted statutory transfer payments related to the Children's Special Allowances which provides payments to federal, provincial and territorial agencies and institutions that care for children.

In prior years the benefits core responsibility also included statutory transfer payments related to the distribution of fuel charge proceeds to the province of origin, primarily through the CCR. The year-over-year decrease reflects the removal of the federal fuel charge effective April 1, 2025.

Budgetary performance summary

Table 7: Three-year spending summary for core responsibilities and internal services (dollars)

Table 7 presents the CRA's spending over the past three years to carry out its core responsibilities and for internal services. Amounts for the 2025–26 fiscal year are forecasted based on spending to date.

¹⁷ Since the Taxpayers' Ombudsperson operates at arm's length from the CRA, this plan does not reflect the activities of that office. For more information see the [Office of the Taxpayers' Ombudsperson annual reports](#).

Core responsibilities and internal services	2023–24 actual expenditures	2024–25 actual expenditures	2025–26 forecast spending
Tax	5,025,663,618	4,767,625,053	4,649,016,228
Benefits ¹⁸	10,514,068,342	16,182,472,509	4,868,019,643
Taxpayers' Ombudsperson ¹⁷	5,532,722	5,611,233	5,477,936
Subtotal	15,545,264,682	20,955,708,795	9,522,513,807
Internal services	1,256,665,328	1,223,614,512	1,505,636,676
Total	16,801,930,010	22,179,323,307	11,028,150,483

Analysis of the past three years of spending

See explanation of changes in spending under the [analysis of statutory and voted funding over a six-year period](#) below graph 2.

More financial information from previous years is available on the [Finances section of GC Infobase](#).

Table 8: Planned three-year spending on core responsibilities and internal services (dollars)

Table 8 presents the CRA's planned spending over the next three years by core responsibility and for internal services.

Core responsibilities and internal services	2026–27 planned spending	2027–28 planned spending	2028–29 planned spending
Tax	4,572,025,864	4,505,200,943	4,442,015,333
Benefits ¹⁹	659,834,747	661,373,883	669,356,015
Taxpayers' Ombudsperson ¹⁷	4,609,959	4,599,720	4,598,392
Subtotal	5,236,470,570	5,171,174,546	5,115,969,740
Internal services	1,037,073,110	1,034,699,303	1,067,925,813
Total	6,273,543,680	6,205,873,849	6,183,895,553

Analysis of the next three years of spending

See explanation of changes in spending under the [analysis of statutory and voted funding over a six-year period](#) below graph 2.

¹⁸ Includes the following statutory transfer payments: Distribution of fuel charge proceeds to the province or territory of origin (actual spending: \$9.8 billion in 2023–24 and \$15.5 billion in 2024–25), (forecast spending: \$4.2 billion in 2025–26); Children's Special Allowance payments (actual spending: \$390.1 million in 2023–24 and \$429.9 million in 2024–25), (forecast spending: \$423 million in 2025–26).

¹⁹ Includes the following statutory transfer payment: Children's Special Allowance payments (planned spending: \$451 million in 2026–27, \$460 million in 2027–28, and \$469 million in 2028–29).

More detailed financial information on planned spending is available on the [Finances section of GC Infobase](#).

Table 9: Budgetary gross and net planned spending summary (dollars)

Table 9 reconciles gross planned spending with net spending for 2026–27.

Core responsibilities and internal services	2026–27 gross planned spending	2026–27 planned revenues netted against spending	2026–27 planned net spending
Tax	4,967,906,541	395,880,677	4,572,025,864
Benefits	659,970,292	135,545	659,834,747
Taxpayers' Ombudsperson ¹⁷	4,609,959	–	4,609,959
Subtotal	5,632,486,792	396,016,222	5,236,470,570
Internal services	1,139,123,987	102,050,877	1,037,073,110
Total	6,771,610,779	498,067,099	6,273,543,680

Analysis of budgetary gross and net planned spending summary

Planned revenues netted against expenditures represent amounts to be recovered by the CRA for the provision of services to Employment and Social Development Canada (ESDC) for the administration of the Canada Pension Plan and the [Employment Insurance Act](#).

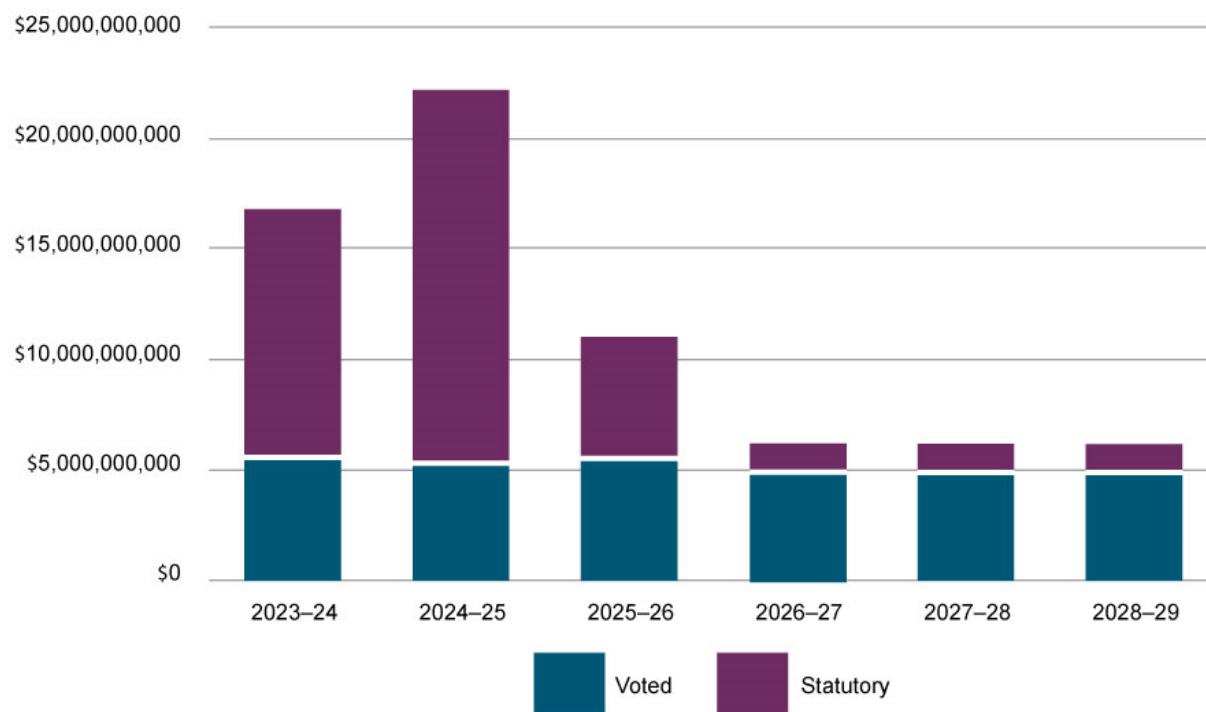
Information on the alignment of the CRA's [spending with GC's spending and activities](#) is available on GC InfoBase.

Funding

This section provides an overview of the CRA's voted and statutory funding for its core responsibilities and for internal services. For further information on funding authorities, consult the [GC budgets and expenditures](#).

Graph 2: Approved funding (statutory and voted) over a six-year period²⁰

Graph 2 summarizes the CRA's approved voted and statutory funding from 2023–24 to 2028–29.



Text description of graph 2

Fiscal year	Total	Voted	Statutory
2023–24	16,801,930,010	5,464,572,348	11,337,357,662
2024–25	22,179,323,307	5,208,725,703	16,970,597,604
2025–26	11,028,150,483	5,421,412,669	5,606,737,814
2026–27	6,273,543,680	4,847,878,484	1,425,665,196
2027–28	6,205,873,849	4,796,074,320	1,409,799,529
2028–29	6,183,895,553	4,782,458,672	1,401,436,881

²⁰ 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 CCR), 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 ESDC for the administration of the Canada Pension Plan and the *Employment Insurance Act*.

Analysis of statutory and voted funding over a six-year period

A significant portion of the fluctuation in the CRA's overall budget is attributable to its statutory appropriations, in particular to spending associated with the CCR. The CRA was responsible for the administration of the fuel charge in jurisdictions that did not meet the federal carbon pricing benchmark. This included the delivery of the CCR, which returns the majority of the direct proceeds from the fuel charge to individuals and families as well as to small businesses of the province in which the proceeds are raised. The spending in fiscal year 2025–26 includes a \$4.2 billion forecast which reflects the removal of the federal fuel charge effective April 1, 2025 and the winding down of the proceeds return mechanisms.

Actual and forecast spending under the CRA's voted appropriations for fiscal years 2023–24 to 2025–26 also include technical adjustments, such as the carry-forward from the previous year and funding for severance payments, parental benefits, and vacation credits. A portion of the increase in spending in 2023–24 is the result of retroactive payments associated with the adjusted cost of the administration of the GST by the Province of Quebec. The 2025–26 fiscal year also reflects higher spending related to the administration of measures announced in the 2024 and 2025 federal budget and economic statements, including those related to combatting tax evasion, the delivery of the Clean Economy investment tax credits, the First Home Savings Account, and automatic tax filing. This is partially offset by a reduction in spending over the period on measures associated with the COVID-19 pandemic, accommodation and real property services provided by Public Services and Procurement Canada, and the initial impacts of the CRA's contribution to the Refocusing Government Spending measures announced in Budget 2023.

Over the planning period, the reduction in the CRA's voted appropriations, from \$4.848 billion in 2026–27 to \$4.782 billion in 2028–29 is a result of a decrease or sunset of funding to implement and administer various measures announced in the federal budgets and economic statements, including the federal fuel charge, the two-month temporary GST/HST break, and the luxury tax. It also reflects the ramping up of future year impacts of the CRA's contribution to the Refocusing Government Spending measures and the Comprehensive Expenditure Review savings announced in Budget 2025. These decreases are partially offset by the reinvestment of a portion of the Comprehensive Expenditure Review savings to improve services, strengthen compliance, and reduce tax debt²¹.

For further information on the CRA's departmental appropriations, consult the [2026–27 Main Estimates](#).

²¹ Note that in 2028–29 a portion of the major project reinvestments are still being held centrally in internal services pending future allocation decisions as part of the CRA's Strategic Investment Plan.

Future-oriented condensed statement of operations

The future-oriented condensed statement of operations provides an overview of the CRA’s operations for 2025–26 to 2026–27.

Table 10: Future-oriented condensed statement of operations for the year ended March 31, 2027 (dollars)

Table 10 summarizes the expenses and revenues which net to the cost of operations before government funding and transfers for 2025–26 to 2026–27.

Financial information	2025–26 forecast results	2026–27 planned results	Difference (planned results minus forecasted)
Total expenses	7,422,689,204	7,865,139,347	442,450,143
Total non-tax revenues	833,284,284	761,616,033	(71,668,251)
Net cost of operations before government funding and transfers	6,589,404,920	7,103,523,314	514,118,394

Analysis of forecasted and planned results

The Condensed Future Oriented Statement of Operations provides a general overview of the CRA’s operations. The forecast of financial information on expenses and revenues is prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management. The forecast and planned spending amounts presented in other sections of the DP are prepared on an expenditure basis; as a result, amounts may differ. A more detailed Future Oriented Statement of Operations and associated notes, including a reconciliation of the net cost of operations to the requested authorities, are available on the CRA’s departmental webpage.

A more detailed Future Oriented Statement of Operations and associated notes for 2026–27, including a reconciliation of the net cost of operations with the requested authorities, is available on the [CRA’s webpage](#).

Human resources

This section presents an overview of the CRA’s actual and planned human resources from 2023–24 to 2028–29.

Table 11: Actual human resources for core responsibilities and internal services

Table 11 shows a summary of human resources, in full-time equivalents, for the CRA’s core responsibilities and for its internal services for the previous three fiscal years. Human resources for the current fiscal year are forecasted based on year to date.

Core responsibilities and internal services	2023–24 actual full-time equivalents	2024–25 actual full-time equivalents	2025–26 forecasted full-time equivalents
Tax	43,866	42,707	41,311
Benefits	2,658	2,303	2,128
Taxpayers' Ombudsperson ¹⁷	42	43	38
Subtotal	46,566	45,053	43,477
Internal services	8,668	8,532	7,951
Total	55,234	53,585	51,427

Analysis of human resources over the last three years

The decrease in forecasted full-time equivalents (FTE) in 2025–26, when compared with 2023–24 and 2024–25, reflects a reduction in funding for measures associated with the COVID-19 pandemic as well as the initial impacts of the CRA's contribution to the Refocusing Government Spending measures announced in Budget 2023.

Table 12: Human resources planning summary for core responsibilities and internal services

Table 12 shows information on human resources, in full-time equivalents, for each of the CRA's core responsibilities and for its internal services planned for the next three years.

Core responsibilities and internal services	2026–27 planned full-time equivalents	2027–28 planned full-time equivalents	2028–29 planned full-time equivalents
Tax	40,186	39,606	38,986
Benefits	1,556	1,549	1,540
Taxpayers' Ombudsperson ¹⁷	33	33	33
Subtotal	41,775	41,188	40,559
Internal services	7,723	7,751	8,248
Total	49,498	48,939	48,807

Analysis of human resources for the next three years

Over the planning period, the reduction in FTEs, from 49,498 in 2026–27 to 48,807 in 2028–29, is primarily a result of a decrease or sunseting of funding to implement and administer various measures announced in the federal budgets and economic statements, including the federal fuel charge, the two-month temporary GST/HST break, and luxury tax. It also reflects the ramping up of future year impacts of the CRA's contribution to the Refocusing Government Spending measures and the

Comprehensive Expenditure Review savings announced in Budget 2025. These decreases are partially offset by the reinvestment of a portion of the Comprehensive Expenditure Review savings to improve services, strengthen compliance, and reduce tax debt²¹.

Supplementary information tables

The following supplementary information tables are available on the [CRA's website](#):

- [Details on transfer payment programs](#)

Information on the [CRA's departmental sustainable development strategy](#) can be found on the CRA's website.

Federal tax expenditures

The CRA's DP does not include information on 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](#).

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.

Corporate information

Organizational profile

Appropriate minister: The Honourable François-Philippe Champagne, P.C., M.P.

Chair, Board of Management: Suzanne Gouin

Institutional head: Bob Hamilton

Ministerial portfolio: National Revenue

Enabling instrument(s): [Canada Revenue Agency Act](#)

Year of commencement: 1999

Organizational contact information

Mailing address:

Connaught building

555 Mackenzie Avenue

Ottawa, ON K1A 0L5

Telephone: 613-957-3688

Fax: 613-952-1547

Website: [Canada Revenue Agency](#)

Annex A: Strategic Planning Framework

The CRA's Strategic Planning Framework connects its mission, vision, values, and ultimate outcomes with its strategic priorities and guiding principles, ensuring alignment with the Departmental Results Framework. It provides direction for short- and medium-term planning through this plan and sets the foundation for the organization's long-term transformation.

This framework enables the CRA to remain focused on near-term objectives while strategically positioning for a sustainable future. It supports medium-term planning by defining targeted priorities that strengthen compliance, enhance operational efficiency, and improve service delivery for Canadians. The guiding principles reinforce these priorities by promoting collaboration, fairness, and user-centric design, ensuring a cohesive approach to administering benefits and maintaining trust in Canada's tax system.

The CRA continues to draw on international best practices, including the OECD's Tax Administration 3.0: Digital Transformation of Tax Administration, to advance toward a future where tax and benefit administration is embedded seamlessly into systems Canadians use every day. This vision aims to reduce friction, increase accessibility, and make compliance easier while making non-compliance harder.

To achieve this, the CRA will continue to invest in digital transformation, aligning people, processes, and technology to deliver secure, consistent, and inclusive experiences for clients and employees. This approach supports the CRA's ultimate outcomes.

Mission

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

Vision

A world-class tax and benefits administration that is trusted, fair, and helpful by putting people first.

Values

- Integrity
- Professionalism
- Respect
- Collaboration

Ultimate outcomes

- Taxpayers comply with Canadian tax obligations
- The right tax revenue is secured for Canadians
- Canadians receive their rightful benefits

Strategic priorities

- **Priority A.** Preserve the integrity of the tax and benefit system
- **Priority B.** Enhance operational efficiency and effectiveness
- **Priority C.** Support a high-performing workforce in an inclusive workplace

Medium-term priorities to 2028–29

- Service excellence: Improve and simplify the client experience
- Revenue generation: Reduce the tax gap
- Operational efficiency: Adopt modern technology to optimize outcomes

Guiding principles

- Apply a user-centric approach to the design and delivery of programs and services
- Enhance enterprise-wide and data-driven approaches to planning, decision-making, and performance measurement
- Drive effectiveness through collaboration and partnerships

Annex B: Strategic Priorities for 2026–27 and their commitments

A. Preserve the integrity of the tax and benefit system

A1. Strengthen cyber and data security and fraud prevention

1. Strengthen privacy and data protections in contracts when third-party service providers handle personal information. This will be done by creating privacy checkpoints within processes, offering training, as well as setting up monitoring.
2. Enhance the CRA's cyber posture leveraging Microsoft 365 security tools to better protect sensitive data and improve internal processes.
3. Enhance external fraud data and analytics capabilities, risk intelligence and reporting.
4. Complete identity theft cases in 20 weeks, in instances where the taxpayer has reported a suspicion of unauthorized use of their information on their individual CRA account.

A2. Assure compliance

5. Implement the [Global Minimum Tax](#) to help ensure that large multinational companies pay at least 15% tax on their profits, no matter where they do business.
6. Increase the CRA's presence in Integrated Money Laundering Investigative Teams by increasing the number of tax investigators trained and working within these specialized, multi-agency teams from 4 to 7.
7. Develop a greater number of international tax evasion leads with the potential of becoming active criminal investigations and further leverage joint communications through its involvement in the [Joint Chiefs of Global Tax Enforcement \(J5\)](#) and partnerships with financial and intelligence sectors.
8. Enhance processes to expedite compliance activities thereby resolving more accounts than previously in filing, registration, and reporting in the GST/HST, Other Levies, and T2 Corporate Income Tax compliance workloads.

A3. Collect tax debt

9. Improve early intervention by launching a digital service in the My Business Account portal to better enable businesses to manage their corporate tax, GST/HST and payroll tax debts.

10. Leverage AI to develop a platform to assist collections officers with the research and analysis of files, which will increase efficiency and resolution of tax debt.

B. Enhance operational efficiency and effectiveness

B1. Deliver quality services

11. Prepare a pre-filled tax return in CRA's My Account online filing system for about 1 million lower-income individuals with simple tax situations, starting for the 2026 tax year (2027 filing year).
12. Increase the number of individuals helped through the CVITP from 877,000 to 920,850.
13. Deliver communication products and tailored processes with respect to the rebate of the GST or federal portion of HST for First-time Home Buyers as part of building a more affordable Canada.
14. Launch the enterprise GenAI chatbot on Canada.ca and also in My Account, ensuring a seamless transition for users and consistent look and feel across platforms.
15. Publish the CRA's 2026 Accessibility Progress Report on Canada.ca, in line with its legislative obligations under the *Accessible Canada Act*.
16. Complete the implementation of the CRA's Indigenous Strategy 2024–2027, which seeks to improve participation rates of Indigenous Peoples in the tax and benefits system by reducing barriers and ensuring easier access to the benefits and credits to which they are entitled.
17. Expand the document types being used in the CRA's document verification service for registration to include permanent resident card and Indian status card.
18. Launch enhancements to the Submit Documents online service to improve processing efficiency.

B2. Improve our business processes

19. Transition Benefits Compliance communications to CRA's centralized correspondence system. This will provide Canadians with clearer, more accessible, and timely correspondence. The system will also allow individuals to receive letters securely online through My Account.
20. Develop a service that will allow clients to attach documents to forms completed on Canada.ca, and that ensures those attachments are safe for use by the CRA.
21. Increase self-serve options available in the CRA's Progress Tracker.

22. Launch additional improvements to [Check CRA processing times](#), to give clients the best possible information on how long it will take to process their requests.

B3. Transform our operations by leveraging digital tools and data-driven approaches

23. Adopt e-delivery for collection notices.
24. Enhance existing GenAI tools for internal CRA use to increase productivity and improve operational efficiencies.
25. Continue to deploy RPA solutions to address automation needs across key high-volume and high-impact areas in the Collections and Compliance workloads.
26. Expand use of AI technology and new processes to expedite Canadians' access to information through the access to information and privacy program, and through informal channels such as My Account.
27. Digitalize the Disability Tax Credit paper applications.

C. Support a high-performing workforce in an inclusive workplace

C1. Ensure the workforce has the skills to contribute to a digital and data-driven Agency

28. Develop a strategic framework to skill (upskilling, reskilling and cross-training) the CRA workforce to meet current and future business needs, as well as increase workforce agility.
29. Evaluate GenAI's viability in modernizing HR services to find efficiencies and opportunities to improve internal service delivery.
30. Build and deploy data-related tools and products for employees to support access, appropriate use and understanding of employee data.

C2. Uphold core values and empower people-centric leadership

31. Launch the 2026–2031 Equity, Diversity and Inclusion Action Plan and initiate year 1 activities.
32. Implement the Agency-wide New Leader Foundations Program in order to better equip new team leaders and managers.

Annex C: Office of the Taxpayers' Ombudsperson

In this section

- [Description](#)
- [Quality of life impacts](#)
- [Indicators, results and targets](#)
- [Plans to achieve results](#)
- [Gender-based Analysis Plus](#)
- [Planned resources to achieve results](#)

Description

The Office of the Taxpayers' Ombudsperson (OTO) provides an independent and impartial review of service-related complaints about the CRA. The OTO ensures that the CRA respects eight of the 16 rights in the Taxpayer Bill of Rights, including the right to lodge a service complaint and to be treated professionally, courteously, and fairly. The Ombudsperson may also identify and review systemic issues that negatively affect more than one person or a part of the population, and make recommendations for improvement to the Minister of National Revenue.

Quality of life impacts

Through its independent and impartial review of service-related complaints about the CRA, the OTO contributes to Canadians' quality of life by supporting both Prosperity and Good Governance domains of the Quality of Life Framework for Canada.

By reviewing complaints from taxpayers who believe they have been treated unfairly by the CRA, the OTO helps uphold fairness, accountability, and equitable treatment, supporting the Good Governance domain under the indicator of Discrimination and unfair treatment.

Additionally, by prioritizing and resolving urgent requests, often from individuals facing financial hardship, the OTO helps Canadians access the benefits and credits they are entitled to, contributing to the Prosperity domain under the indicator of Making ends meet.

Indicators, results and targets

This section presents details on the CRA’s indicators, the actual results from the three most recently reported fiscal years, the targets and target dates for the Taxpayers’ Ombudsperson. Details are presented by departmental result.

Table 13: Canadians have access to trusted and independent review of service complaints about the CRA

Table 13 provides a summary of the approved performance indicators, results from the three most recently reported fiscal years, and the targets to be achieved by March 31, 2027 for the Taxpayers’ Ombudsperson.

Departmental Result Indicators	2026–27 Target	2024–25 actual result	2023–24 actual result	2022–23 actual result
Percentage of recommendations made by the Ombudsperson to the Minister of National Revenue in systemic examination reports and the Office of the Taxpayers’ Ombudsperson’s Annual Report that the Canada Revenue Agency has agreed to act upon	90%	84%	100%	100%
Percentage of initial contacts made with complainants within five business days of receipt of their complaint	95%	36%	30%	61%
Percentage of complaint examination files closed within 120 business days	80%	34%	88%	99%
Percentage of urgent requests closed within 30 business days of receipt ²²	95%	N/A	N/A	N/A

Additional information on the [detailed results and performance information](#) for the OTO’s program inventory is available on GC InfoBase.

Plans to achieve results

The Taxpayers’ Ombudsperson operates at arm’s length from the CRA. For more information, see the [Office of the Taxpayers’ Ombudsperson annual reports](#).

²² This indicator was introduced in 2026–27.

Gender-based Analysis Plus

The OTO will continue to consider system enhancements for future years that may enable the branch to gather data on GBA Plus.

Planned resources to achieve results

Table 14: Planned resources to achieve results for the Taxpayers’ Ombudsperson

Table 14 provides a summary of the planned spending and full-time equivalents required to achieve results.

Resource	Planned
Spending	\$4,609,959
Full-time equivalents	33

The Taxpayers’ Ombudsperson operates at arm’s length from the CRA. For more information, see the [Office of the Taxpayers’ Ombudsperson annual reports](#).

Annex D: 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 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, 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])

Is an analytical tool used to support the development of responsive and inclusive policies, programs, and other initiatives. GBA Plus is a process for understanding who is impacted by the issue or opportunity being addressed by the initiative; identifying how the initiative could be tailored to meet diverse needs of the people most impacted; and anticipating and mitigating any barriers to accessing or benefitting from the initiative. GBA Plus is an intersectional analysis that goes beyond biological (sex) and socio-cultural (gender) differences to consider other factors, such as age, disability, education, ethnicity, economic status, geography (including rurality), language, race, religion, and sexual orientation.

Using GBA Plus involves taking a gender- and diversity-sensitive approach to our work. Considering all intersecting identity factors as part of GBA Plus, not only sex and gender, is a Government of Canada commitment.

government priorities (priorités gouvernementales)

For the purpose of the 2026–27 Departmental Plan, government priorities are the high-level themes outlining the government’s agenda in the 2025 Speech from the Throne.

horizontal initiative (initiative horizontale)

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

Indigenous business (Entreprise autochtone)

Requirements for verifying Indigenous businesses for the purposes of the departmental result report are available through the Indigenous Services Canada [Mandatory minimum 5% Indigenous procurement target](#) website.

non-budgetary expenditures (dépenses non budgétaires)

Non-budgetary authorities that comprise assets and liabilities transactions for loans, investments and advances, or specified purpose accounts, that have been established under specific statutes or under non-statutory authorities in the Estimates and elsewhere. Non-budgetary transactions are those expenditures and receipts related to the government’s financial claims on, and obligations to, outside parties. These consist of transactions in loans, investments and advances; in cash and accounts receivable; in public money received or collected for specified purposes; and in all other assets and liabilities. Other assets and liabilities, not specifically defined in G to P authority codes

are to be recorded to an R authority code, which is the residual authority code for all other assets and liabilities.

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 a department, program, policy or initiative respecting expected results.

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 a department, policy, program or initiative. Results are not within the control of a single department, policy, program or initiative; instead, they are within the area of the department'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.