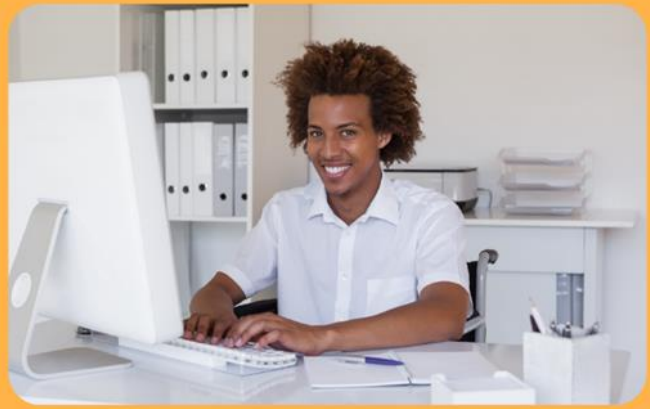




2021–22 Departmental Results Report



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Message from the Minister

I am proud to present the Canada Revenue Agency's (CRA) Departmental Results Report for 2021–2022. It details the CRA's work in ensuring that it is trusted, fair and helpful by putting people first, and in maintaining the integrity of Canada's tax and benefits administration.

In 2021–2022, the CRA continued to support Canadians and Canadian businesses through the COVID-19 pandemic. Thanks to the outstanding work of the CRA, millions of Canadians and tens of thousands of businesses received timely benefits and subsidies to help protect them and recover from the unprecedented challenges posed by the pandemic.

In addition, to help young families that have been affected by the unpredictable expense of the pandemic, in May 2021, our government began delivering the Canada child benefit young child supplement. Through the CRA, the government provided up to \$1,200 in support per child under the age of six to help families with the costs of raising a child. To help individuals and families who are working and earning a low income, we also enhanced the Canada Workers Benefit and ensured Canadians who qualify are automatically enrolled.

Thanks to our government's historic investments in cracking down on tax evasion and combatting aggressive tax avoidance, the CRA has identified new ways to counter tax evasion by wealthy individuals. The CRA continued to sharpen its focus in 2021–2022 on those who try to conceal their assets to avoid tax on profits they earn in Canada, while enhancing its education and outreach efforts to give large businesses added certainty about their tax obligations and, ultimately, to improve compliance in the area of offshore transactions.

In 2021–2022, the CRA also continued to strengthen how it protects the personal information that it collects from Canadians and others. To address persistent and sophisticated cyber threats, the CRA invested further in security, improving its technologies, processes, and controls.

I am proud of the hard work, dedication, and professionalism of CRA employees across Canada throughout this past year. I strongly support the CRA's commitment to accessibility and well-being, considering sustainable development in its operations and initiatives, and to advancing equity, diversity, inclusion, and anti-racism in the workplace.



The Honourable Diane Lebouthillier, P.C., M.P.

Minister of National Revenue

Foreword by the Chair

On behalf of the Canada Revenue Agency’s (CRA) Board of Management (the Board), I am pleased to recommend the 2021–2022 Departmental Results Report to the Minister of National Revenue for tabling in Parliament.

As you read this report, I hope it demonstrates to you what the Board has witnessed firsthand over the past year. The CRA, even under the most challenging circumstances, continues to show dedication and an ongoing commitment to delivering high-quality services to Canadians.

Like for many Canadian organizations, the second year of the COVID-19 pandemic was a year of adapting to a new reality. Through their work of adjusting to the new circumstances, CRA employees have proven their resilience, agility, quickness, and responsiveness to the needs of Canadians. Employees learned at a rapid pace while fulfilling the CRA’s core mandate of administering tax and benefits programs and ensuring compliance on behalf of governments across Canada. The Board is pleased to see the progress the CRA and its employees have made during this challenging period, and is proud to have played a part in their success.

The Board remains true to helping the CRA be a trusted, fair, and helpful organization by putting people first. Specifically, in 2021–2022, the Board stayed focused on the strategic priorities outlined in the 2021–2022 Corporate Business Plan. They are:

- Providing a seamless, empathetic, and client-centric service experience
- Enhancing the fairness of Canada’s tax and benefits administration
- Strengthening trust through enhanced security, transparency, and accountability
- Fostering an innovative and data-driven organization
- Promoting a thriving and inclusive workforce

In 2021–2022, the Board continued to play its oversight role by tracking the CRA’s performance each quarter and overseeing the CRA’s response to COVID-19. The Board provided strategic insights that improved major project investments, security, the protection of taxpayer information, the assessment of corporate risk and the guidance of digital transformation.

Turbulent times always present chances for growth and act as a catalyst for improving efficiency and exploring new ways of doing things. The Board and the CRA’s senior leadership understand the importance of these moments in enabling the spirit of collaboration between the Board, the Commissioner and the Minister. This collaboration has been instrumental in



advancing the CRA's service transformation agenda to put the taxpayer at the centre of its program and service design.

Similar to previous years, the Board continued to work with key partners, such as the Treasury Board of Canada Secretariat, Shared Services Canada, the Office of the Auditor General, and the Taxpayers' Ombudsperson of Canada, to ensure that the CRA leverages best practices and respects the high standards set by the Government of Canada.

Most importantly, I would like to express my deep appreciation to the dedicated CRA employees who have been working tirelessly to consistently deliver extraordinary results for their clients. I have always been inspired by their commitment to serve Canadians, but their flexibility and drive to do things better this past year has truly reinforced the pride I have in the people of this organization.

As I look ahead, I see there is much work to be done to fulfill the CRA's ambitious objectives, but I am confident that the CRA has built a strong foundation that will enable it to achieve its goals. The Board strongly supports the CRA's efforts to remain a world-class tax and benefit administration and will continue to provide advice and guidance and support the CRA's efforts to serve Canadians.

Suzanne Gouin

Chair, Board of Management

Message from the Commissioner

The Canada Revenue Agency (CRA) demonstrated resiliency and adaptability during 2021–2022. We continued to administer COVID-19 emergency measures and recovery benefits and began administering several new relief programs to help Canadians and businesses facing hardship because of the pandemic.

In 2021–2022, service continued to be a priority. Leading up to the 2022 tax season, we launched a campaign to promote empathy in how we deal with clients. We also continued to take an educational approach to help businesses and employers better understand their tax obligations and get it right from the start. Over the past year, the CRA continued its Agency-wide digital transformation, including to improve service for our clients by offering a call-back alternative to waiting in the telephone queue, using data analytics to help make information on the CRA website easier to find and understand, expanding our Auto-Fill My Return and other online services, and giving clients access to a progress tracker for selected interactions with the CRA, including applications for the disability tax credit.



The CRA took further action in 2021–2022 to enhance the fairness of Canada’s tax and benefits administration. Our Liaison Officer service reached out to almost 44,000 businesses to offer assistance to help them better understand their tax obligations. In 2021–2022, we also made more use of third-party business intelligence, and engaged and shared information with partners in areas such as digital forensics, organized crime, and money laundering. We recognize that we are part of a global tax system and we continue to work closely with other tax administrations, including in my role as Chair of the Organisation for Economic Co-operation and Development Forum on Tax Administration.

To further protect the confidentiality of clients’ sensitive information from both internal and external threats this past year, the CRA enhanced its security technologies, processes, and controls. During 2021–2022, we launched our Cyber Security Strategy to help prioritize our security investments and identify key threat scenarios. As well, we introduced multi-factor authentication to offer an added layer of security for our clients.

Throughout this past year, the CRA continued to turn good ideas into innovative and effective solutions. During the past year, we launched our Innovation Program, which generated 48 ideas and led to the prototyping of four projects. We also identified and began to apply the lessons learned from our response to the COVID-19 pandemic. This is enabling us to innovate with virtual workplaces, agile technology development, accelerated digital solutions, and workforce flexibilities.

I want to express my sincere appreciation to our dedicated employees from coast to coast to coast for their exceptional work each and every day throughout 2021–2022. I am particularly proud that we implemented important initiatives to improve our diversity and inclusion, including training on unconscious bias, awareness support about accessibility and persons with

disabilities, and the matching of executive-level sponsors with protégés that have self-identified as members of equity-deserving groups. Again this past year, we retained our ranking as a top 100 employer for the fifth straight year, and we were recognized as one of Canada’s best diversity employers.

While I am confident that the CRA is charting the right course, I know there is more work for us to do to continue to achieve the results that matter to Canadians. I am honoured to lead such a dynamic and innovative organization that is truly a world-class tax and benefit administration.

Bob Hamilton

Commissioner of the Canada Revenue Agency



Results at a Glance

The CRA administers tax laws for the Government of Canada and for most provinces and territories, and it administers various social and economic benefit and incentive programs delivered through the tax system. The CRA has two core responsibilities:

Tax

Canada's self-assessment tax system is sustained by providing clients with the support and information they need to understand and fulfill their tax obligations, by taking compliance and enforcement actions when necessary to uphold the integrity of the system, and by offering avenues for redress when clients disagree with an assessment or decision.

Benefits

Clients 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.

Performance summary

In the 2021–2022 fiscal year (April 1, 2021 to March 31, 2022), the CRA identified five strategic priorities to help fulfill its core responsibilities:

- Providing a seamless, empathetic and client-centric service experience
- Enhancing the fairness of Canada’s tax and benefit administration
- Strengthening trust through enhanced security, transparency and accountability
- Fostering an innovative and data-driven organization
- Promoting a thriving and inclusive workforce

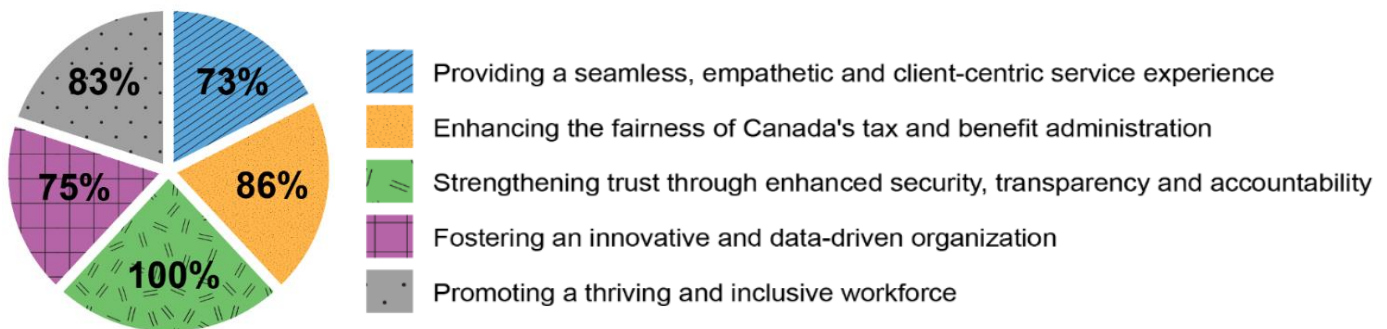
These priorities supported the CRA’s departmental results:

- Core responsibility Tax: Taxpayers comply with Canadian tax obligations, the right tax revenue is secured for Canadians, and Canadians have trust in the CRA
- Core responsibility Benefit: Canadians receive their rightful benefits



For the six departmental indicators with targets, four met their target. The indicator “percentage of Canadians who participate in the tax system” was slightly below its target. New targets were established for these other Departmental Results Indicators (DRI), as noted in the CRA’s 2022–23 Departmental Plan.

In 2021–2022, the CRA met 56 (80%) of its 70 commitments under these five priorities. This report provides highlights of some of the results achieved as well as a rationale for all of the commitments that were not met within their planned timelines. The following chart illustrates the percentage of commitments that were achieved according to each of the CRA’s strategic priorities:



In pursuing these priorities, the CRA achieved the following key results:

- continued to administer several existing emergency measures and recovery benefits to help Canadians and businesses facing hardship because of COVID-19
- implemented several new programs to support job creation and economic recovery. These programs were the Canada Recovery Hiring Program, the Canada Worker Lockdown Benefit, the Hardest-Hit Business Recovery Program, and the Tourism and Hospitality Recovery Program that received 3,325,500 applications received and paid \$3.4 billion in benefits and subsidies to help Canadians and Canadian businesses affected by the COVID-19 pandemic
- assisted about 575,000 people in filing approximately 640,000 returns in 2021 through the Community Volunteer Income Tax Program, resulting in over \$1.4 billion in refunds and benefits
- continued to expand its automated callback service with 1,385,276 calls made and trained its front-line telephone agents to resolve the most frequent issues concerning COVID-19 benefits applications on the first call
- created an online service feedback form to offer more options for Canadians to submit service feedback
- funded four projects through the CRA's Innovation program which were related to gamification in internal and external services, and virtual integration of new employees
- published an internal report called "CRA accessibility surveys 2019 – Internal consultation - What We Heard". The report examines the current state of diversity, inclusion and anti-racism at the CRA

Tax filing for simple returns was automated further to ensure clients receive the benefits for which they are eligible. To that end the CRA:

- added a new digital tool to My Account that simplified the verification of tax returns to give clients and their representatives an accelerated, accessible, and convenient channel to communicate with the CRA
- implemented a tracker in 2021–2022 so clients could follow the progress of applications for the disability tax credit, requests for relief from penalties and interest, and formal dispute objections
- introduced multi-factor authentication throughout 2021–2022, providing an added layer of security to CRA accounts and information to help increase the protection of client data from unauthorized access, change or loss. The CRA also relaunched its "Be Scam Smart" campaign in to assist protect clients in protecting themselves against scams and frauds

The CRA fell short on 14 of the 70 commitments including:

- start online delivery of collections letters to clients through portals such as My Account and My Business Account
- enhance caller experience on our telephone enquiries lines and improve the quality and accuracy of answers by using speech analytic technology to capture valuable insights from calls to inform and support changes to agent tools, training and coaching
- make it easier for Canadians to find online answers to questions about small businesses, life events, and tax preparation by making measurable improvements to users’ task success rate during user experience testing

In working toward these results, the CRA’s actual spending was \$9,489,294,614 and its actual full-time equivalents (FTEs) were 49,950. The increase in actual FTEs in 2021–2022 is largely attributable to the administration of measures associated with the Government of Canada’s response to COVID-19 and new funding for measures announced in the 2021 Federal Budget.

The following sections provide some of the key performance results achieved by the CRA during the 2021–2022 fiscal year.

Full Time Equivalents (FTEs)

Nationally	49,950
Headquarters	15,073
Western Region	12,037
Ontario Region	11,778
Quebec Region	5,664
Atlantic Region	5,398



Key results

89.9%	Tax liabilities paid on time
100%	Canada child benefit payments issued on time
92.4%	Canadians who participate in the tax system
\$586.3 billion	Total administered revenues and pension contributions
94.1 %	Businesses registered for GST/HST
90.5 %	Individual tax returns filed on time
640,000	Approximate number of returns completed through the Community Volunteer Income Tax Program in 2021
\$1.4 billion	Refunds and benefit entitlements resulting from returns completed through the Community Volunteer Income Tax Program in 2021
\$36 billion	Benefits issued
93.6%	Corporation income tax returns filed digitally
91.0%	Income tax and benefit returns filed digitally

For more information on the CRA's plans, priorities and results achieved, see the Results section of this report.

COVID-19

Supporting Canadians and businesses through the pandemic

The CRA played a leading role in the Government of Canada’s response to the COVID-19 pandemic to ensure that those who were most affected by the pandemic continued to receive the support they needed.

In 2021–2022, the CRA continued to administer several existing emergency measures and recovery benefits to help Canadians and businesses facing hardship because of COVID-19. For example, the Canada Recovery Benefit was extended to October 23, 2021, and the Canada Recovery Caregiving Benefit, and the Canada Recovery Sickness Benefit were extended to May 7, 2022. The CRA also implemented several new relief programs to support job creation and a strong economic recovery while helping Canadians and businesses deal with the impacts of evolving COVID-19 variants. These new programs were:

- the [Canada Recovery Hiring Program](#)ⁱ
- the [Canada Worker Lockdown Benefit](#)ⁱⁱ
- the [Hardest-Hit Business Recovery Program](#)ⁱⁱⁱ
- the [Tourism and Hospitality Recovery Program](#)^{iv}

Throughout the reporting period, the CRA continued to ensure that access to COVID-19 benefits and subsidies was simple and clear and that it made payments to those in need as quickly as possible. At the same time, the CRA continued to monitor for fraud and suspicious activity. It implemented necessary controls to protect the integrity of these programs and help ensure that only eligible Canadians and businesses were receiving benefit and subsidy payments.

The table below lists the benefits and subsidies the CRA administered in 2021–2022, as part of the Government of Canada’s [Economic Response Plan](#)^v, for individuals, businesses, and other organizations.

Table 1: Benefits and subsidies in 2021–2022

The amounts in this table are cumulative from the inception of the respective programs as of April 3, 2022.

Benefit /Subsidy	Description	Results ¹
Canada Worker Lockdown Benefit (CWLB) ^{vi}	The CWLB provided temporary income support to employed and self-employed people who could not work due to a COVID-19 lockdown in their region.	<ul style="list-style-type: none"> • 3 million applications received • \$902.6 million in benefits paid
Canada Recovery Caregiving Benefit (CRCB) ^{vii}	The CRCB provided income support to employed and self-employed individuals who were unable to work because they had to care for a child under 12 years old or a family member who needed supervised care.	<ul style="list-style-type: none"> • 8.5 million applications received • \$4.2 billion in benefits paid
Canada Recovery Sickness Benefit (CRSB) ^{viii}	The CRSB provided income support to employed and self-employed individuals who were unable to work because they were sick or needed to self-isolate due to COVID-19, or they had an underlying health condition that put them at a greater risk of getting COVID-19.	<ul style="list-style-type: none"> • 2.7 million applications received • \$1.4 billion in benefits paid
Canada Recovery Benefit (CRB) ^{ix}	The CRB gave income support to employed and self-employed individuals who were directly affected by COVID-19 and were not entitled to Employment Insurance (EI) benefits.	<ul style="list-style-type: none"> • 29.9 million applications received² • \$28.4 billion in benefits paid
Temporary Wage Subsidy (TWS) ^x	The TWS was a 3-month measure that allowed eligible employers to reduce the amount of payroll deductions they needed to remit to the CRA.	<ul style="list-style-type: none"> • 468,000 PD27 reconciliation forms received • \$1.6 billion in deductions credited
Canada Emergency Rent Subsidy (CERS) ^{xi}	For Canadian businesses, non-profit organizations, or charities that were affected by the COVID-19 pandemic, the CERS covered part of their commercial rent or property taxes.	<ul style="list-style-type: none"> • 2.1 million applications received • \$7.7 billion in subsidies paid

¹ The total dollar amounts paid, as reported for the benefits and subsidies in the following tables, are based on applications received and processed. As a result, they may differ from the information presented in the CRA's audited financial statements for Administered Activities.

² The CRA continues to perform redeterminations since the CRB program closed on December 23, 2021 which results in minor changes in the number of applications as the CRA conducts more reviews.

Benefit /Subsidy	Description	Results ¹
Canada Emergency Wage Subsidy (CEWS) ^{xii}	The CEWS offered subsidies to employers in Canada affected by the COVID-19 pandemic.	<ul style="list-style-type: none"> • 5.1 million applications received • \$100.7 billion in subsidies paid
Canada Recovery Hiring Program (CRHP) ^{xiii}	The CRHP provided subsidies to employers to cover part of wages as they hired new employees and to increase existing employees' wages or hours.	<ul style="list-style-type: none"> • 113,000 applications received • \$816.7 million in subsidies paid
Hardest-Hit Business Recovery Program (HHBRP) ^{xiv}	The HHBRP provided a wage subsidy, a rent subsidy, or both to businesses, charities, and non-profits in Canada that faced deep losses due to the COVID-19 pandemic.	<ul style="list-style-type: none"> • 80,000 applications received • \$299.8 million in subsidies paid
Tourism and Hospitality Recovery Program (THRP) ^{xv}	The THRP provided support through wage and rent subsidies to businesses, charities, and non-profit organizations in Canada involved in tourism, hospitality, arts, entertainment, and recreation sectors that were affected by the COVID-19 pandemic. It also delivered subsidies to some eligible organizations that qualified under the Local Lockdown Program.	<ul style="list-style-type: none"> • 132,500 applications received • \$1.4 billion in subsidies paid

In addition to administering COVID-19 benefits and subsidies, the CRA continued adapting and improving its services to the virtual environment to overcome challenges presented by the pandemic.

- The [Community Volunteer Income Tax Program](#)^{xvi}, which supports free tax clinics for vulnerable segments of Canada's population (adults 65+, housing insecure individuals, Indigenous peoples, modest income individuals, newcomers, persons with disabilities, and students), continued using virtual clinics and other modified methods (for example, videoconference and by phone). Through new partnerships and by implementing COVID-19 protocols, early indications are that the 2022 calendar year will show even larger numbers as the program rebounds.
- The [Liaison Officer Service](#)^{xvii} which helps small businesses and self-employed individuals meet their tax obligations through one-on-one visits and group seminars, continued offering services virtually, through telephone and secure videoconference. Moreover, virtual offerings have reduced or eliminated the need for travel, allowing the Liaison Officer Service to be offered to a greater number of businesses.

The CRA collaborated with many national stakeholders in 2021–2022 to provide information and answer questions from individuals, businesses, charities, and members of other organizations. The purpose of these sessions was to help attendees understand general changes for the 2022 tax filing season and other tax matters, including federal COVID-19 support programs aimed at some of the hardest-hit industries (for example, small businesses and the tourism and hospitality sectors).

Impact on operations

In its [2021–2022 Departmental Plan](#)^{xviii}, the CRA committed to implementing improvements to better serve Canadians and protect the integrity of Canada’s tax and benefits systems. In response to the ongoing nature of the pandemic, the CRA’s continued priority was delivering the Government of Canada’s emergency relief measures. Consequently, the CRA delayed completing certain commitments, which have been identified in the Results chapter, to a later date.

Through the pandemic, the CRA modernized its service approach and work environment and is applying the lessons learned from its response to COVID-19. The CRA continues to innovate with virtual workplaces, agile technology development, accelerated digital solutions, and workforce flexibilities. The following are some initiatives the CRA implemented to improve its operations and services:

- [Individual tax tiling assistance initiative](#)^{xix} – The CRA added a toll-free number to letters it sent to taxpayers encouraging them to file so they could apply for benefits. This was done to assure taxpayers that the letters were authentic
- [Let us help you get your benefits](#)^{xx} – The CRA better aligned the release of simplified forms for Indigenous peoples with the tax-filing season, so participants did not pursue other filing avenues before they knew about this simplified method
- [Disability tax credit](#)^{xxi} – The CRA developed more flexible administrative procedures and accelerated the shift from a paper-based to a digital application while consulting closely with the disability community and reducing the burden on medical practitioners

In addition to administering a number of existing and new COVID-19 emergency measures and recovery benefits in 2021–2022, the CRA fully resumed operations. Further to its commitment to its People First philosophy, the CRA ensured that it carefully coordinated and monitored all stages of its business resumption to ensure the ongoing safety and well-being of both its clients and employees. Throughout 2021–2022, the CRA remained in the pandemic phase of this transition plan while achieving site, information technology, and workforce readiness for an in-office presence once conditions allow. The CRA also prepared a transition plan towards a hybrid model of working once public health guidance and other factors allow for a gradual return to the office.

The CRA is committed to safeguarding the health and safety of its employees and regularly monitors how they are experiencing the pandemic with employee surveys. This past fiscal year, the CRA made additional resources available to managers to help them support their teams, and it gave all employees access to a modernized Employee Assistance Program.



Core Responsibilities

Tax

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

Departmental Result	Performance Indicator	2019–2020 Result	2020–2021 Result	2021–2022 Target	2021–2022 Result
Taxpayers comply with Canadian tax obligations, the right tax revenue is secured for Canadians, and Canadians have trust in the CRA.	Percentage of individual tax returns filed on time	90.9%	85.8%	90.0%	90.5%

Departmental Result	Performance Indicator	2019–2020 Result	2020–2021 Result	2021–2022 Target	2021–2022 Result
Taxpayers comply with Canadian tax obligations, the right tax revenue is secured for Canadians, and Canadians have trust in the CRA.	Percentage of businesses registered for GST/HST	N/A	88.7%	N/A ³	94.1%
Taxpayers comply with Canadian tax obligations, the right tax revenue is secured for Canadians, and Canadians have trust in the CRA.	Percentage of tax liabilities paid on time ⁴	91.7%	91.3%	At least 91.2%	89.9%
Taxpayers comply with Canadian tax obligations, the right tax revenue is secured for Canadians, and Canadians have trust in the CRA.	Percentage of Canadians who participate in the tax system	93.6%	93.5%	92.8%	92.4%
Taxpayers comply with Canadian tax obligations, the right tax revenue is secured for Canadians, and Canadians have trust in the CRA.	Ratio of collectible tax debt to total net receipts (cash accounting)	18.7%	21.4%	19.6% or below	18.9%
Taxpayers comply with Canadian tax obligations, the right tax revenue is secured for Canadians, and Canadians have trust in the CRA.	Percentage of external service standards that are met	83.9%	57.6%	N/A ³	74%
Taxpayers comply with Canadian tax obligations, the right tax revenue is secured for Canadians, and Canadians have trust in the CRA.	Service Satisfaction Index ⁵	-	8.1	N/A ³	7.3
Taxpayers comply with Canadian tax obligations, the right tax revenue is secured for Canadians, and Canadians have trust in the CRA.	Public Perception Index: trust ⁶	N/A	7.9	N/A ³	6.8

³ No target was identified for 2021–2022 due to a methodological change. A target was set following the establishment of a baseline in 2021–2022. The target identified in the CRA's 2022–23 Departmental Plan for these indicators are: percentage of businesses registered for GST/HST (90%); percentage of external service standards that are met (75%); Service Satisfaction Index (7.0); and Public Perception Index (7.0).

⁴ Following a methodological review, it was determined that the method used to extract data from corporate system to generate the result would benefit from a slight improvement in 2021–2022.

⁵ Significant methodological changes were made in 2021–2022. The main methodological difference was to include all respondents' ratings rather than just those recalling having had contact with the CRA over the past 12 months.

⁶ Significant methodological changes were made in 2021–2022. The main methodological difference was to include all respondents' ratings rather than just those recalling having had contact with the CRA over the past 12 months.

Budgetary financial resources (dollars) for tax

The following table shows, for the tax core responsibility, budgetary spending for 2021–2022, as well as actual spending for that year.

2021–2022 Main Estimates	2021–2022 planned spending	2021–2022 total authorities available for use ⁷	2021–2022 actual spending ⁸ (authorities used)	2021–2022 difference (actual spending minus planned spending)
3,464,102,333	3,464,102,333	4,391,843,626	3,950,635,501	486,533,168

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

Human resources (full-time equivalents) for tax⁹

The following table shows, in full-time equivalents, the human resources the department needed to fulfill this core responsibility for 2021–2022.

2021–2022 planned full-time equivalents	2021–2022 actual full-time equivalents	2021–2022 difference (actual full-time equivalents minus planned full-time equivalents) ¹⁰
34,421	40,132	5,711

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

⁷ Total authorities available for use includes severance payments, parental benefits, vacation credits and the carry-forward of unused funds from 2020–21 where, pursuant to section 60(1) of the Canada Revenue Agency Act, the CRA has up to two fiscal years to utilize parliamentary appropriations once approved. This funding is received during the fiscal year and is therefore not reflected in planned spending.

⁸ Modified cash basis, based on parliamentary appropriations used. For an explanation of how actual spending relates to results in the CRA Financial Statements – Agency Activities, see note 3 on parliamentary appropriations.

⁹ Includes full-time equivalents associated with fulfilling the CRA's administrative responsibilities in support of Canada Pension Plan and Employment Insurance legislation.

¹⁰ The increase in FTEs is primarily due to new funding received to strengthen the CRA's service delivery channels, for the administration of COVID-19 pandemic measures, to continue work on combating Canadian tax evasion and tax avoidance, as well as to implement measures announced as part of Budget 2021.

Benefits

Description: The CRA's core responsibility for benefits is to ensure that clients 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.

Departmental Result	Performance Indicator	2019–2020 Result	2020–2021 Result	2021–2022 Target	2021–2022 Result
Canadians receive their rightful benefits.	Percentage of Canada child benefit payments issued to recipients on time	100%	100%	100%	100%
Canadians receive their rightful benefits.	Percentage of respondents satisfied with overall benefits experience	N/A	87%	N/A ¹¹	85%
Canadians receive their rightful benefits.	Percentage of taxpayers (benefits recipients) who filed a return as a result of targeted CRA intervention	9.5%	9.0%	At least 10%	17.4%

Budgetary financial resources (dollars) for benefits

The following table shows budgetary spending for 2021–2022 for the benefits core responsibility, as well as actual spending for that year.

2021–2022 Main Estimates	2021–2022 planned spending	2021–2022 total authorities available for use ^{12,13}	2021–2022 actual spending ¹⁴ (authorities used)	2021–2022 difference (actual spending minus planned spending)
6,432,006,014	6,432,006,014	4,427,825,771	4,403,123,715	(2,028,882,299)

¹¹ No target was identified for 2021–2022 due to a methodological change. A target was set following the establishment of a baseline in 2021–2022. The target identified in the CRA's 2022–23 Departmental Plan for the percentage of respondents satisfied with overall benefits experience (75%).

¹² Total authorities available for use includes severance payments, parental benefits, vacation credits and the carry-forward of unused funds from 2020–2021 where, pursuant to section 60(1) of the Canada Revenue Agency Act, the CRA has up to two fiscal years to utilize parliamentary appropriations once approved. This funding is received during the fiscal year and is therefore not reflected in planned spending.

¹³ Total authorities available for use and actual spending include the following statutory payments: Climate Action Incentive payment (\$3.8 billion), Children's Special Allowance payments (\$372.4 million), and Distribution of Fuel and Excess Emission Charges (\$52.4 million).

¹⁴ Modified cash basis, based on parliamentary appropriations used. For an explanation of how actual spending relates to results in the CRA Financial Statements – Agency Activities, see note 3 on parliamentary appropriations.

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

Human Resources (Full-Time Equivalents) for Benefits

The following table shows the human resources the department needed in full-time equivalents to fulfill this core responsibility for 2021–2022.

2021–2022 planned full-time equivalents	2021–2022 actual full-time equivalents	2021–2022 difference ¹⁵ (actual full-time equivalents minus planned full-time equivalents)
1,572	2,067	495

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

¹⁵ The increase in FTEs is primarily due to new funding received to strengthen the CRA's service delivery channels and for the administration of COVID-19 pandemic measures.

Internal services

Description: Internal services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal services refer to the activities and resources of ten distinct service categories that support program delivery in the organization, regardless of the internal services model in an agency or department. These services are: acquisition management services, communications services, financial management services, human resources management services, information management services, information technology services, legal services, materiel management services, management and oversight services, and real property management services.

Budgetary Financial Resources (dollars) for Internal Services

The following table shows budgetary spending for 2021–2022 for internal services, as well as actual spending for that year.

2021–2022 Main Estimates	2021–2022 planned spending	2021–2022 total authorities available for use ¹⁶	2021–2022 actual spending ¹⁷ (authorities used)	2021–2022 difference (actual spending minus planned spending)
865,812,931	865,812,931	1,387,691,275	1,131,485,869	265,672,938

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

Human Resources (Full-Time Equivalents) For Internal Services¹⁸

The following table shows the human resources the department needed to carry out its internal services for 2021–22.

2021–2022 planned full-time equivalents	2021–2022 actual full-time equivalents	2021–2022 difference (actual full-time equivalents minus planned full-time equivalents)
6,499	7,717	1,218

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

¹⁶ Total authorities available for use includes severance payments, parental benefits, vacation credits and the carry-forward of unused funds from 2020–2021 where, pursuant to section 60(1) of the Canada Revenue Agency Act, the CRA has up to two fiscal years to utilize parliamentary appropriations once approved. This funding is received during the fiscal year and is therefore not reflected in planned spending.

¹⁷ Modified cash basis, based on Parliamentary appropriations used. For an explanation of how actual spending relates to results in the CRA Financial Statements – Agency Activities, see note 3 on parliamentary appropriations.

¹⁸ Includes full-time equivalents associated with fulfilling the CRA's administrative responsibilities in support of Canada Pension Plan and Employment Insurance legislation.

Gender-based Analysis Plus (GBA Plus)



Gender equality, diversity, and inclusion remain key priorities for the CRA. To that end, the CRA uses the [GBA Plus](#)^{xxviii}, an analytical tool that helps assess how diverse groups of women, men and gender-diverse people may experience policies, programs, initiatives and services. The "Plus" in GBA Plus acknowledges that the analysis goes beyond gender, and also considers differences that intersect to determine individual identity, for example, race, ethnicity, religion, age, and mental or physical disability. Using GBA Plus helps to identify and prevent unintended advantages, disadvantages, biases, and assumptions in the design and delivery of CRA policies, programs, initiatives and services.

The CRA's GBA Plus Centre of Expertise works to increase knowledge capacity by offering training to all CRA programs and officials. The Centre of Expertise also works with programs to increase the application and the quality of GBA Plus analysis to CRA policies, programs, initiatives and services, including input provided in CRA's Memoranda to Cabinet, budget requests, and Treasury Board submissions. In 2021–2022, the Centre of Expertise undertook 85 GBA Plus assessments for programs, policy development, and budget requests.

The CRA supports the Government of Canada's policy direction regarding the collection, use and display of sex and gender information and the introduction of a third gender designation. A working group made up of representatives from all branches, regions and relevant networks to modernize sex and gender information has been established. The work focuses on reviewing existing sex and gender information practices so the CRA may develop an implementation plan to ensure an appropriate and consistent approach is taken across the CRA.

The CRA continues to collaborate with external partners through the Organisation for Economic Co-operation and Development's Forum of Tax Administration Gender Balance Network. This network works to identify ways to improve gender balance in leadership positions as well as providing a support network to facilitate mentoring and share experiences.

2030 Agenda for Sustainable Development



The CRA is working with its partners and stakeholders to advance the United Nations [2030 Agenda and the Sustainable Development Goals](#)^{xxxix} to respond to the global call to action to end poverty (SD Goal 1), protect the planet, and ensure all people enjoy peace and prosperity (SD Goal 16) by 2030.

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

The CRA contributes to Goal 1 by delivering benefit programs and tax credits for the federal government and most provincial and territorial governments. It also administers programs to help ensure vulnerable Canadians have the information and support they need to access the benefits and credits for which they are entitled. For example, the followings contribute directly to poverty reduction efforts:

- [Canada child benefit](#)^{xxx} (CCB) provides financial assistance to families who need it most by providing tax free support to low and middle-income families to help with the cost of raising children
- [The goods and services tax/harmonized sales tax](#)^{xxxi} (GST/HST) credit is a tax-free quarterly payment that helps individuals and families with low and modest incomes offset the GST or HST that they pay
- [Canada workers benefit](#)^{xxxii} (CWB) is a refundable tax credit to help individuals and families who are working and earning a low income. Advance payments allow eligible taxpayers to receive up to half of their CWB in four separate payments
- To help ensure vulnerable Canadians have the information and support they need to access the benefits and credits to which they are entitled, the [Benefits Outreach Program](#)^{xxxiii} aims to make sure the vulnerable segments of Canada's population are provided with information about the benefits and credits to which they are entitled, and are aware of the support available to help them file their tax returns
- The [Learn about your taxes](#)^{xxxiv} online learning tool is designed to help Canadians learn about taxes, benefits and credits, and how to complete their tax return. This tool was promoted to high school teachers, parents and youth 18 to 24 years old through both paid and unpaid social media. It was also shared with provinces and territories with the hope of having the contents included in school curriculums and through social media for a wider audience

- The [Disability tax credit](#)^{xxxv} (DTC) is a non-refundable tax credit that helps people with impairments, or their supporting family member, reduce the amount of income tax they may have to pay. By reducing the amount of income tax one may have to pay, the DTC aims to offset some of the extra costs related to the impairment. DTC eligibility opens the door to other federal, provincial, or territorial programs, such as the registered disability savings plan, the CWB, and the child disability benefit
- The [Community Volunteer Income Tax Program](#)^{xxxvi} (CVITP), works in collaboration with community organizations, to support free volunteer-based tax preparation clinics for individuals with a modest income and simple tax situation. These clinics help eligible individuals file their tax returns to access the benefits and credits designed to support them. The CVITP works to reduce the barriers that prevent individuals from filing a return, including the cost of engaging tax preparation assistance, limited financial and technological literacy, the perception that filing is complicated, and not wanting to make an error on a tax return
- [Northern Service Centres](#)^{xxxvii} (NSC) support individuals and businesses in the Yukon, Northwest Territories and Nunavut. In 2020–21, due to COVID-19, the Service Centre employees provided support organizations virtually by:
 - directing clients to free tax clinics
 - answering questions and distributing information related to benefits and credits individuals could receive
 - assisting clients with CRA communications (for example, letters from the CRA)
 - promoting and supporting the CVITP
 - helping clients access the CRA's digital services, including obtaining an access code for My Account, registering for My Account, and submitting documents online
 - providing 51 information sessions, 24 community meetings, 20 workshops, 4 tradeshows, and 80 virtual assistance sessions (313 participants total)
- Residents of the Territories (with an 867-area code) can also call the dedicated individual and benefit enquiries or the business enquiries telephone line for access to agents who can assist with tax and benefit related questions. These dedicated phone lines connect residents with experts in northern tax issues



The CRA contributes to Goal 16 through policies and practices that demonstrate a commitment to inclusiveness, transparency and accountability, including, for example:

- supporting the Government of Canada's [Directive on Open Government](#)^{xxxviii} and its national action plans on open government by advancing the principles of openness, transparency, accountability, and citizen engagement while protecting the confidentiality and security of taxpayer information

Social Responsibility

The CRA carries out its social responsibility through initiatives and events it promotes, including the following events.

Awareness campaigns and events



Mental health

- Mental Health Week (May 2 to 8, 2021) promoted mental health
- Bell Let's Talk Day (January 26, 2022) raised awareness and combatted stigma surrounding mental illness in Canada



Diversity and inclusion

- Orange Shirt Day and National Day for Truth and Reconciliation (September 30, 2021) honoured First Nations, Inuit and Métis residential school survivors, as well as their families and communities, and commemorated our shared history and the legacy of residential schools as an essential part of reconciliation
- Black History Month (February 2022) and Asian Heritage Month (May 2021) celebrated and honoured the legacy of these communities and highlighted issues that are relevant and current in our society



Sustainable development

- Earth Day (April 22, 2021), Environment Week (May 31 to June 6, 2021) and Waste Reduction Week (October 18 to 20, 2021) celebrated the planet's environment and raised awareness about sustainable development. During these events, employees were encouraged to get involved in their communities, do park and shoreline cleanups and help their communities and organizations be more sustainable
- The CRA also partners with organizations to recycle and reuse materials. Those organizations include Staples to recycle writing instruments, Call2Recycle to recycle batteries, and Computers for Schools, which provides surplus office supplies and electronics to schools

Key Risks

The CRA continuously monitors its internal and external environments for events that could impact the achievement of its priorities and objectives. The CRA’s enterprise risk management program is agile and well-established, playing a key role in ensuring that corporate risks are identified, their likelihood and impacts are assessed, and strategies for mitigating risks that are above tolerance thresholds are adopted and monitored, notably by producing the CRA’s Corporate Risk Profile. Additionally, the CRA continually innovates and adapts its risk management processes to meet the changing needs of the CRA in an environment of increasing uncertainty.

The table below highlights the key risks that influenced the CRA’s ability to meet its objectives. By identifying and managing risks properly, the CRA continues to be well positioned to deliver on its mandate and to maintain the trust and confidence of its clients.

Risks	Mitigating Strategy and Effectiveness	Link to CRA Priorities, Mandate Letter ¹⁹ Commitments or Government-Wide Priorities
<p>Service Experience</p> <p>The CRA’s services and client interactions may not meet the expectations of those it serves, both internally and externally.</p> <p>Link to the CRA’s Core Responsibilities: Tax, benefits, and internal services</p>	<ul style="list-style-type: none"> • Leverage user experience research to upgrade and enhance online secure portals for My Account^{xxix}, My Business Account^{xi}, and Represent a Client^{xii} • Improve the contact centre service experience by decreasing wait times, reducing call volumes and providing an alternative service channel • Make information services easier to find on Canada.ca 	<p>CRA Priority: Providing a seamless, empathetic and client-centric service experience</p> <p>Mandate Letter Commitment (December 16, 2021): Continue your work to modernize the CRA to provide a seamless, empathetic and client-centric experience, including by making information easier to find and understand, accelerating the use of digital tools, and enhancing the Community Volunteer Income Tax Program^{xiii}</p> <p>Government-Wide Priorities: Government of Canada Digital Operations Strategic Plan: 2021–2024^{xiii}</p>

¹⁹ Mandate letters outline the objectives that each minister will work to accomplish, as well as the pressing challenges they will address in their role. The [Minister of National Revenue Mandate Letter](#) can be found on the Prime Minister’s website.

Risks	Mitigating Strategy and Effectiveness	Link to CRA Priorities, Mandate Letter ¹⁹ Commitments or Government-Wide Priorities
<p>Reputation Management</p> <p>The CRA's reputation will be affected by perceived ineffective, uncoordinated, and unresponsive communications and interactions with taxpayers, businesses, benefit recipients, tax intermediaries, and other stakeholders.</p> <p>Link to the CRA's Core Responsibilities: Tax and benefits</p>	<ul style="list-style-type: none"> • Develop comprehensive and integrated communication strategies • Improve existing media relations and social media processes while leveraging new tools and technology to provide quick, accurate, and consistent responses to Canadians, stakeholders, and media • Leverage usability testing, content optimization, and data analytics, to improve the CRA's web pages 	<p>CRA priority: Provide a seamless, empathetic and client-centric service experience</p> <p>Mandate Letter Commitments (December 16, 2021):</p> <p>Continue to support Canadians and Canadian businesses to receive the help they need by efficiently implementing, processing, and issuing COVID-19-related benefits</p> <p>Continue your work to modernize the CRA to provide a seamless, empathetic and client-centric experience, including by making information easier to find and understand, accelerating the use of digital tools, and enhancing the Community Volunteer Income Tax Program^{xliv}</p> <p>Develop and implement a strategy to support people filing their first income tax and benefit return, with a focus on youth and newcomers to Canada</p> <p>Provide support to the Taxpayers' Ombudsperson^{xlv} for their study to address the concerns of charitable organizations, so that no equity-deserving organization is subject to bias</p> <p>Government-Wide Priorities: The Effective Government priority in Budget 2022^{xlvi}</p>

Risks	Mitigating Strategy and Effectiveness	Link to CRA Priorities, Mandate Letter ¹⁹ Commitments or Government-Wide Priorities
<p>Stakeholder Collaboration</p> <p>The CRA's positive relationships and partnerships with provincial, territorial, and international partners could be affected.</p> <p>Link to the CRA's Core Responsibilities: Tax and benefits</p>	<ul style="list-style-type: none"> Break down internal silos for more partnership opportunities and horizontal collaboration externally 	<p>CRA Priority: Provide a seamless, empathetic and client centric-service experience</p>
<p>Tax debt</p> <p>The growth of the tax debt may outpace the growth of revenues, making it difficult for the Government of Canada to fund government programs and services.</p> <p>Link to the CRA's Core Responsibilities: Tax</p>	<ul style="list-style-type: none"> Segment accounts based on common characteristics to allow for a more targeted approach to the collection of debts Conduct a review of workflows through the collections continuum to ensure accounts are going to the right level officer at the right time 	<p>CRA priority: Enhance the fairness of Canada's tax and benefit administration</p>
<p>Underground Economy</p> <p>The social acceptability of, and participation in, the underground economy may increase; making it difficult for the CRA to ensure businesses properly report their income.</p> <p>Link to the CRA's Core Responsibilities: Tax and benefits</p>	<ul style="list-style-type: none"> Conduct communication and outreach activities with stakeholders and Canadians Maintain the key activities of the Underground Economy Business Plan 2021–2022^{xlvii} 	<p>CRA Priority: Enhance the fairness of Canada's tax and benefit administration</p>
<p>Platform Economy</p> <p>The income earned by individuals and businesses through online platforms may not be identifiable using conventional techniques, making it difficult to ensure they properly report their business income.</p> <p>Link to the CRA's Core Responsibilities: Tax and benefits</p>	<ul style="list-style-type: none"> Provide platform economy tax implication education and outreach, as well as training material for auditors Conduct exploratory platform economy audits to better understand the challenges related to that economy and help develop audit policies and procedures, as well as audit reference material 	<p>CRA Priority: Enhance the fairness of Canada's tax and benefit administration</p>

Risks	Mitigating Strategy and Effectiveness	Link to CRA Priorities, Mandate Letter ¹⁹ Commitments or Government-Wide Priorities
<p>Cyber Security Cyber threats may compromise CRA IT systems, services, and taxpayer information.</p> <p>Link to the CRA's Core Responsibilities: Tax, benefits, and internal services</p>	<ul style="list-style-type: none"> Require multi-factor authentication to prevent fraudulent account access through the CRA login services Use application control to strengthen the CRA's ability to protect its information and manage cyber-threats 	<p>CRA Priority: Strengthen trust through enhanced security, transparency, and accountability</p> <p>Government of Canada Digital Operations Strategic Plan: 2021–2024^{xlvi}</p>
<p>Protection of Taxpayer Information The CRA may unintentionally release, lose, or compromise taxpayer information.</p> <p>Link to the CRA's Core Responsibilities: Tax and benefits</p>	<ul style="list-style-type: none"> Introduce the ability to detect, alert, and react to the potential loss of sensitive or protected information at employee workstations, and to gain intelligence on these events to reduce unintentional data loss Explore technological options to ensure the access to, and transmission of taxpayer information is secure 	<p>CRA Priority: Strengthen trust through enhanced security, transparency and accountability</p> <p>Government of Canada Digital Operations Strategic Plan: 2021–2024^{xlvi}</p>
<p>Emerging Technology The CRA may be unable to transform services or leverage modern IT approaches, methodologies, tools and techniques to facilitate experimentation and learning, or provide timely resourcing and procurement mechanisms to quickly gain access to emerging technology.</p> <p>Link to the CRA's Core Responsibilities: Tax, benefits, and internal services</p>	<ul style="list-style-type: none"> Implement the Agency's Artificial Intelligence (AI) Enablement Plan to ensure that the Agency fully leverages AI and related emerging technology responsibly and ethically across its business lines while leveraging agile procurement Implement the actions identified in the CRA's AI Roadmap to embed an agency-wide culture of responsible AI experimentation and deployment Conduct ongoing oversight and reporting of the research and experimentation continuum that supports business innovation through discovery, communication and collaboration 	<p>CRA Priority: Foster an innovative and data-driven organization</p> <p>Mandate Letter Commitment (December 16, 2021): Continue your work to modernize the CRA to provide a seamless, empathetic and client-centric experience, including by making information easier to find and understand, accelerating the use of digital tools, and enhancing the Community Volunteer Income Tax Programⁱ</p> <p>Government of Canada Digital Operations Strategic Plan: 2021–2024^{li}</p>

Risks	Mitigating Strategy and Effectiveness	Link to CRA Priorities, Mandate Letter ¹⁹ Commitments or Government-Wide Priorities
<p>Business Intelligence</p> <p>The CRA may not maximize the use of data, business intelligence, analytics, and artificial intelligence to meet the current and future needs of programs, services, and operations.</p> <p>Link to the CRA’s Core Responsibilities: Tax and benefits</p>	<ul style="list-style-type: none"> Strengthen the information and data governance through clarified roles and responsibilities related to its design, implementation and support 	<p>CRA Priority: Foster an innovative and data-driven organization</p> <p>Government-Wide Priorities: Government of Canada Digital Operations Strategic Plan: 2021–2024^{lii}</p>
<p>Employee Health, Well-Being and Safety</p> <p>Employees may become disengaged and less productive if they do not feel the CRA has adequately shown that addressing workplace and workforce well-being is a priority.</p> <p>Link to the CRA’s Core Responsibilities: Internal services</p>	<ul style="list-style-type: none"> Implement and promote the new services and tools available to support the CRA employees’ mental health and well-being Work with the national unions under the National Health and Safety Policy Committee^{liii} to discuss and develop an action plan that outlines psychological health and safety hazards, as well as measures to lessen these hazards Maintain the Employee Assistance Program’s^{liiv} availability to employees, 24 hours a day, 7 days a week, to support their mental well-being 	<p>CRA Priority: Promote a thriving and inclusive workforce</p>

Risks	Mitigating Strategy and Effectiveness	Link to CRA Priorities, Mandate Letter ¹⁹ Commitments or Government-Wide Priorities
<p>Workforce Transformation</p> <p>The CRA may not attract, develop, and keep future leaders, including underrepresented groups, and have a nimble workforce with the skills needed to meet the evolving business practices and environment of the CRA.</p> <p>Link to the CRA's Core Responsibilities: Internal services</p>	<ul style="list-style-type: none"> Develop strategies and tools to equip the organization to proactively plan and support Agency future readiness 	<p>CRA Priority: Promote a thriving and inclusive workforce</p> <p>Mandate Letter Commitment (December 16, 2021): Uphold the principles of equity, diversity and inclusion to help ensure that federal workplaces are dynamic and reflective of the Canadians the CRA serves</p> <p>Government-Wide Priorities: The Government of Canada Priority for Diversity and inclusion in the public service^{iv}</p>

Taxpayer Bill of Rights

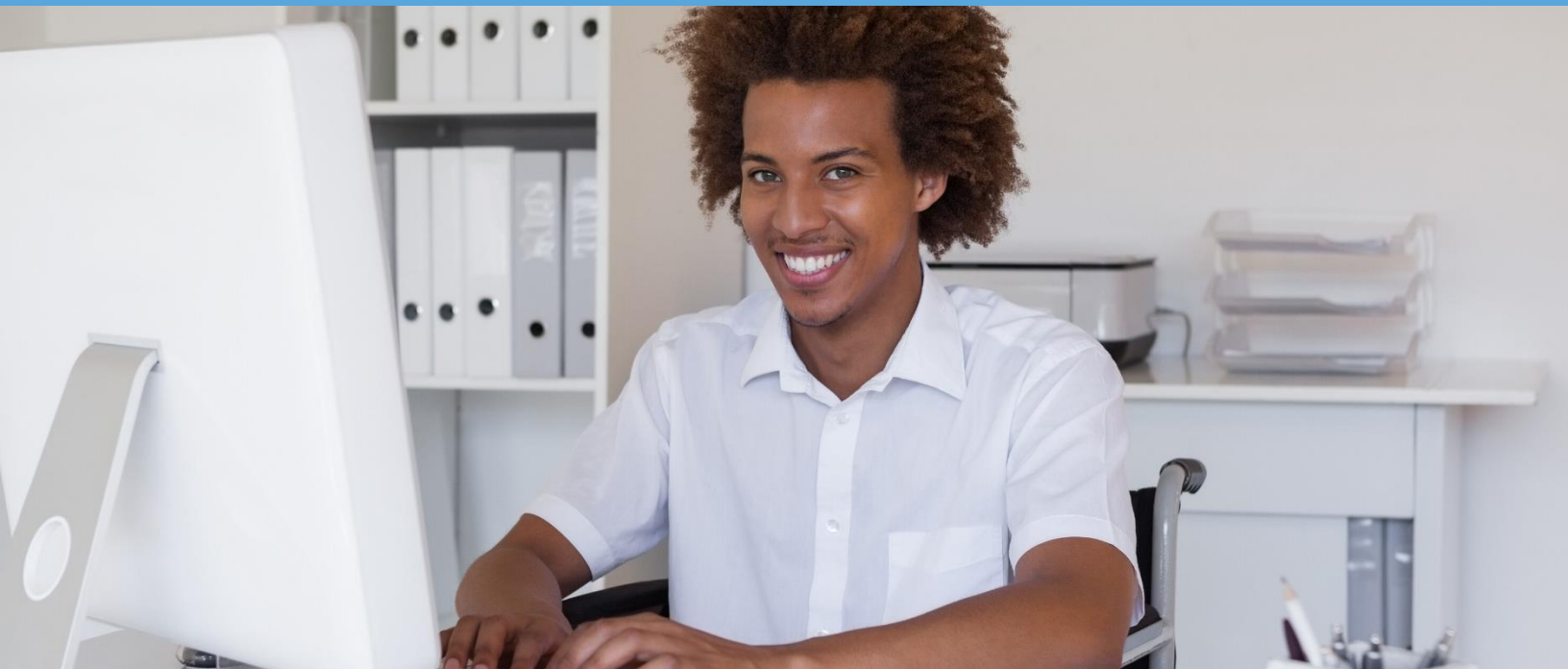
The CRA integrates the [Taxpayer Bill of Rights \(TBR\)](#)^{vi} in its core responsibilities and across all of its daily activities. The TBR is a vital part of the CRA's service transformation to be client-centric, fairer, and more supportive. The TBR defines 16 rights that build on the CRA's values of integrity, professionalism, respect, and collaboration. These rights describe the treatment taxpayers are entitled to when dealing with the CRA. The TBR also sets out the commitment to small businesses to make sure the CRA conducts interactions as efficiently and effectively as possible.

Taxpayers have eight service rights (marked with an asterisk below) outlined in the TBR that govern taxpayers' relationship with the CRA:

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

Commitment to Small Business

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



Results

Providing a Seamless, Empathetic, and Client-Centric Experience



The CRA priority of providing a seamless service experience supported the Minister of National Revenue's mandate to implement a client-based service model that is fair, helpful, and user friendly. It is about making it easier for clients to comply with their tax obligations and receive the benefits and credits for which they were eligible for in a timely manner. The CRA engaged with its clients, listened to their feedback, and used these insights to design and deliver CRA programs and services that met their needs and expectations. Under this priority, the CRA focused on the following objectives in 2021–2022:

1. Ensuring clients feel understood, respected, and valued
2. Providing convenient access to services and support, while making information easier to find and understand
3. Improving service to clients by accelerating the use of digital tools and processes

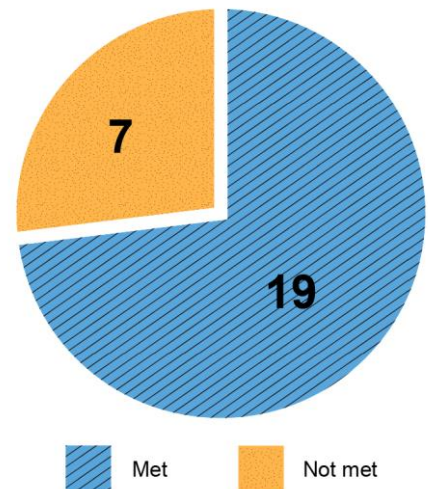
This priority had 26 commitments in the CRA’s 2021–2022 Departmental Plan. In 2021–2022, the CRA met 19 of those commitments and fell short in fulfilling seven.

Objective 1: Ensure clients feel understood, respected and valued

Results met:

Under this objective, the CRA achieved results in the following areas in 2021–2022:

- Ensuring CRA interactions are conducted with empathy and respect
- Tailoring compliance approaches, prioritizing an education-first approach to prevent errors and assisting those who are unintentionally non-compliant to become compliant
- Resolving service experience challenges in consultation with clients
- Improving our ability to collect client and employee feedback, data, and trends analysis and use it to inform service design and decision-making



In its [2021–2022 Departmental Plan](#)^{lvii}, the CRA committed to delivering seven initiatives under this objective during the reporting year. All planned results were completed for five out of the seven initiatives. A selection of results related to completed initiatives is highlighted below. Explanations for commitments that were not met follow.

In 2021–2022, the CRA achieved the following selection of results related to increasing empathy to better serve Canadians:

- supported auditors through updated and new job aids to emphasize the importance of using empathy towards taxpayers to better understand the link between service and compliance
- reinforced service priorities and concepts with employees through the multi-faceted Empathy Awareness Campaign, which consisted of presentations, workshops, a service excellence video, and other training and learning tools
- completed the Empathy Campaign and Service Culture Employee Survey, which highlighted that CRA employees understand fundamental service behaviours, embrace them, and have a desire to apply them. In the survey, 98% of CRA employees agreed that they understood the importance of using empathy at work with colleagues and clients. Please see the highlight box for other key results of the 2021 Service Culture Employee Survey

2021 Service Culture Employee Survey: Key Results

Percentage of CRA employees who agree that the CRA:

- has a clearly defined culture of service excellence: 78% (up from 62% since the last survey in 2019)
- activities are supported by a culture of service excellence: 71% (up from 56% since the last survey in 2019)
- culture of service excellence guides the behaviour of employees: 75% (up from 62% since the last survey in 2019)

Percentage of CRA employees who agree that they:

- understand the importance of using empathy at work: 98%
- understand the benefit of using empathy at work: 97%
- are personally motivated to use empathy at work: 94%

The 2021 survey included a new section focused on Empathy in Service and as a result, there were no previous percentages to compare with since the last survey in 2019.

Despite the reprioritization of activities due to COVID-19, the CRA:

- helped participating businesses understand and meet their tax obligations by launching educational reviews of the CRA's payroll accounts (trust accounts) initiative and completing over 170 educational reviews. These reviews gave selected employers information and resources to help them understand and meet their filing, remitting, and reporting obligations. The CRA did this by reviewing their payroll books and records, identifying and explaining any discrepancies, providing information on available payroll resources, and answering any questions about their responsibilities. These reviews helped businesses self-correct any errors or omissions before the CRA enforcement activities occurred

Results not met:

In 2021–2022, the CRA fell short on two commitments related to tailoring compliance approaches and prioritizing an education-first approach to prevent errors and assist those who are unintentionally non-compliant to become compliant. In 2021–2022:

- educational employer compliance audits were not implemented during the reporting year because auditors were involved with the Canada Emergency Wage subsidies post payment audits. The CRA is reprioritizing these audits for future years

- the CRA had planned to proactively provide clients with supplementary and technical information as well as expert assistance on tax deductions, credits, or complex information requests. Due to the COVID-19 pandemic, some core compliance activities were suspended early in the fiscal year and resources were redirected. This initiative resumed in 2022–23

In 2021–2022, the CRA consulted with clients, specifically with persons with disabilities, to use their feedback to identify and better understand service challenges faced when accessing CRA services. Through the consultations, the CRA:

- gained insights to create its first Accessibility Plan, which will set out the CRA’s approach to addressing accessibility barriers over the next three years. The CRA interviewed members from 32 community organizations from across Canada who work with persons with disabilities to identify the types of accessibility barriers that these clients are encountering when accessing CRA programs and services, and what the CRA could do to create more accessible service experiences. The CRA’s Accessibility Plan will be published in December 2022

To identify opportunities for service improvements by using service feedback data and expanding existing channels to offer more options for clients to submit service feedback, the CRA:

- offered more options for Canadians to submit service feedback by creating an [online service feedback form](#)^{lviii} (Form RC193) to make it easier for Canadians to submit service feedback. Thanks to this form, clients no longer need to sign into a portal to submit feedback electronically. Canadians can also continue to submit service-related feedback via mail, by fax or through one of the CRA’s portals ([My Account](#)^{lix}, [My Business Account](#)^{lx} and [Represent a Client](#)^{lxi})

Objective 2: Provide convenient access to services and support, while making information easier to find and understand

Results met:

Under this objective, the CRA achieved results in the following areas in 2021–2022:

- Increasing client support by proactively contacting clients who are eligible for, but are not receiving, tax benefits, and work to further automate tax filing for simple returns to ensure clients receive benefits for which they are eligible
- Enhancing client access to services and support through innovative solutions, better online navigation, and call centre improvements
- Simplifying and harmonizing tax and benefit information and content across programs and communication channels

In its [2021–2022 Departmental Plan](#)^{lxii}, the CRA committed to delivering eleven initiatives under this objective during the reporting year. All planned results were completed for nine out of the eleven commitments. A selection of results related to completed commitments is highlighted below. Explanations for commitments that were not met follow.

The CRA achieved the following selection of results under this objective:

- increased tax years from four to five that an income tax and benefit return can be filed electronically using NETFILE and EFILE
- added an additional year of information and slips to the [Auto-fill my return](#)^{lxiii} service to increase the number of years from five to six into certified tax software. The CRA also introduced electronic filing of select T3 trust returns using EFILE
- introduced an automated callback service to give callers, under a certain set of conditions, an alternative to waiting on hold to speak with an agent. The number of calls to the automated call-back service included:
 - 485,500 on the Business Enquiries line
 - 699,980 on the Individual Tax Enquiries line
 - 199,796 on the Benefits Enquiries line
- improved the CRA's web content through prioritizing the optimization of the pages based on a new Page Analytics Tool. This internal tool provides data on web traffic trends, including where visitors came from, what they did on a page, and which search terms led visitors to a page
- lifted the restriction of filing of individual income tax and benefits returns electronically for clients with a non-Canadian address for EFILE
- decreased follow-up by clients through providing CRA telephone agents the necessary skills to resolve first calls more often. This was done by redefining the First Contact Resolution Project to focus on COVID-19 benefit applications. Implementation of the project included training for all front-line telephone agents on subjects the CRA had identified as resulting in frequent calls from clients
- launched the "[Learn about your taxes](#)"^{lxiv} online learning tool in November 2021 to help educate Canadians (with a focus on students/youth) about what they need to know before doing their taxes, how to do their taxes on their own, the different ways to file taxes, and the importance of filing taxes. This also included the development of educational videos and infographics as well as lesson plans for teachers

Educational Webinars for Businesses in 2021–2022

In 2021–2022, the CRA enhanced businesses' understanding and accessibility to payroll and GST/HST information by conducting educational webinars focused on specific topics of interest for businesses.

- Five bilingual educational webinars were completed and attended by 8,970 participants. The webinars addressed the following topics: GST/HST Registration, Automobile and Motor Vehicle Allowances, Managing Books and Records, Personal Services Businesses, and Retiring Allowance. The videos for the five webinars are available on the CRA's [Business Video Gallery](#)^{lxv}.

Results not met:

The CRA did not meet two commitments under this objective.

- The CRA had committed to making measurable improvements to user's task success rate by employing user experience testing with the public to make it easier for Canadians to find online answers to questions about small businesses, life events, and tax preparation. However, the optimization projects timelines were delayed for the small business and end of life webpages, and were moved to the following reporting year due to the reallocation of resources to support the delivery and ongoing support of COVID-19 benefits and subsidies
- The CRA committed to making the process of completing advance pricing arrangements more timely and responsive to taxpayers' needs, while ensuring appropriate transfer prices are being used by multinational enterprises. The CRA collaborates with members of the [Organisation for Economic Co-operation and Development](#)^{lxvi} to develop guidelines and best practices with respect to transfer pricing of cross-border transactions. In 2021–2022, the CRA and its international partners worked towards updating the bilateral advance pricing arrangements best practices document. However, the publication of the updated bilateral advance pricing arrangements best practices has been delayed until 2022–23

Objective 3: Improve service to clients by accelerating the use of digital tools and processes

Results met:

Under this objective, the CRA achieved results in the following objectives in 2021–2022:

- Providing clients with more convenient digital tools to find information about their situation, access benefits and meet their tax obligations

- Improving the exchange of information across CRA services to contribute to an enhanced client experience
- Adopting modern information technology approaches and tools that are suited to designing and building business solutions in the digital era

In 2021–2022, the CRA committed to delivering eight initiatives under this objective during the reporting year. All planned results were achieved for five out of the eight initiatives. A selection of results related to completed initiatives is highlighted below. Explanations for commitments that were not met follow.

In 2021–2022, the CRA achieved the following selection of results in this area:

Scientific Research and Experimental Development (SR&ED) Program

The CRA administers the SR&ED Program, which is the largest Government of Canada program supporting research and development in the country. The SR&ED Program is in the midst of an ambitious transformation to improve the service experience it provides to businesses and to become more efficient, and better target its compliance efforts towards addressing high-risk activity and willful non-compliance. In 2021–2022, the program:

- provided \$3.3 billion in investment tax credits to 17,000 businesses
- focused on increasing businesses' understanding of the claims process, including preparing compliant claims and launched the [SR&ED Self-Assessment and Learning Tool](#)^{lxvii} to help businesses determine whether they qualify for SR&ED tax incentives and to estimate their potential claim amount
- simplified the verification of tax returns for CRA clients and their representatives by offering an accelerated, accessible, and convenient channel to communicate with the CRA. The new [My Account](#)^{lxviii} feature allows users to upload supporting documentation for pre-assessment review activities
- developed artificial intelligence (AI) applications and provided training to increase AI literacy in program areas to improve taxpayers' understanding of and compliance with their tax obligations
- implemented a progress tracker for disability tax credit applications, relief from penalties and interest, and registering formal dispute objections

Results not met:

Three of the eight commitments for 2021–2022 were not met.

In 2021–2022, the CRA committed to:

- start online delivery of collections letters to clients through portals such as My Account and My Business Account. However, the CRA is awaiting the completion of a business architecture, in early 2023, before it can implement the online delivery of collections letters to clients through these portals
- reducing the client burden when sharing documents with the CRA during an audit by increasing the maximum file transfer size on its online portals. However, this commitment has been delayed due to ongoing challenges related to network traffic, browser limitation, and shared infrastructure
- delivering higher quality applications more quickly by researching, developing and deploying the CRA's next-generation Application Development Platform to allow a leaner and more agile application development process. It will allow the CRA efficiently build better and more secure digital solutions that can be delivered incrementally to its clients. Building this platform is a continual process. This commitment was delayed due to being unable to leverage cloud-ready capability, however, this issue has been since been resolved and the deployment of this platform is now on track with no significant risks as a result of the delay

Enhancing the Fairness of Canada’s Tax and Benefit Administration



The CRA priority of maintaining fairness in Canada’s tax and benefits administration is focused on protecting Canada’s tax base to help ensure that Canadians can access the programs and services they expect from federal and provincial or territorial governments. The CRA supported the Minister’s mandate to counter tax avoidance and evasion, ensured taxpayers pay their share, and built Canadians’ trust in their self-assessment tax system. In 2021–2022, the CRA focused on the following objectives for this priority:

1. Sharpening the focus on emerging tax risks
2. Adjusting the compliance approach according to the degree of non-compliance

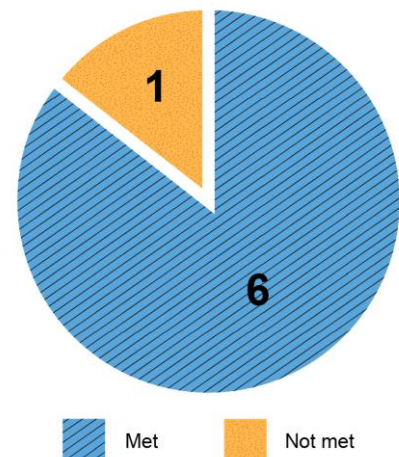
This priority had seven commitments in the CRA’s 2021–2022 Departmental Plan. In 2021–2022, the CRA met six of those commitments and fell short in fulfilling one.

Objective 1: Sharpening the focus on emerging tax risks

Results met:

Under this objective, the CRA achieved results in the following areas in 2021–2022:

- Investing a greater share of our resources in detecting non-compliance in new and emerging sectors and addressing them sooner to provide early certainty to clients and help minimize impacts to objections and collections
- Working with its key international and domestic partners to better understand compliance risks and best practices, share data and business intelligence, and carry out joint operations



In its [2021–2022 Departmental Plan](#)^{lxix}, the CRA committed to delivering four initiatives under this objective during the reporting year. All planned results were completed for three of the four initiatives. A selection of results related to completed initiatives is highlighted below. An explanation for the commitment that was not met follows.

In 2021–2022, the CRA:

- improved compliance in the platform economy²⁰ by using an education-first approach to inform platform sellers of their tax obligations and encourage them to meet these obligations (see the highlight box). The CRA also analyzed the 2021–2022 audit results in this area and identified that while sellers in the platform economy have the same type of risks as those in the regular population (for example, unreported or under-reported income), their income is relatively lower. The results of this analysis allowed the CRA to determine that the most effective strategy to improve compliance in the platform economy audits is to use a mix of compliance interventions, including an education-first approach

Platform Economy Compliance Interventions in 2021–2022

In the platform economy, platform operators use technology like the Internet to connect buyers and consumers with sellers and service providers. There are four categories of platforms: the sharing economy, the gig economy, peer to peer sales, and social media. Using platforms to generate income has implications for both income tax and GST/HST. In 2021–2022, the CRA:

- completed a total of 25 non-audit cases (using an education-first approach) and recovered approximately \$407,000 as a result, with voluntary tax adjustments made by four taxpayers to their past income tax returns
- completed a total of 318 audit cases and recovered \$4.2 million as a result

- improved compliance by using third-party data in new and emerging sectors and enhanced business intelligence efforts in this area. For example, the CRA used the Unnamed Persons Requirements (UPR) Tool to identify persons who may not be complying with the tax rules. In 2021–2022, the UPR tool allowed the identification of approximately 1,500 platform sellers and approximately 25,000 participants in the crypto-asset market

The CRA continued to increase its engagement and information sharing with other law enforcement agencies and domestic and international partners. Over the 2021–2022 fiscal year, the CRA:

- used a [Competition Bureau](#)^{lxx} tool that provided significant advancements on how to disclose cases for criminal prosecutions and for criminal matters

²⁰ A platform economy includes economic and social activities facilitated by the use of technologies such as the Internet and mobile applications.

- collaborated with various agencies and partners like the Competition Bureau, High Technology Crime Investigative Association, Canada Border Services Agency, and Financial Transactions and Reports Analysis Centre of Canada and shared best practices on various tax activities including digital forensics, eDiscovery and cryptocurrency, and tax evasion
- continued to deepen its work with the Organisation for Economic Co-operation and Development (see highlight box)

Result not met:

While the CRA sought to improve tax administrations' understanding of common international tax risks and identify areas of consistency and differences in how these are currently detected, additional time was required for ongoing discussion due to change in scope and to come to a common understanding of key risks and compliance approaches. These efforts are ongoing and are led by the OECD.

The CRA's Work with the Organisation for Economic Co-operation and Development (OECD) Forum on Tax Administration (FTA)

The CRA has been an active member of the OECD FTA since its formation in 2002. The FTA brings together commissioners and tax administration officials from over 50 OECD and non-OECD countries, to share knowledge and experience on a wide variety of issues of common interest to tax administrations. The FTA is currently chaired by Bob Hamilton, Commissioner of the CRA. He has chaired the Forum since August 2020.

The CRA is actively engaged in advancing the FTA's work by participating in many collaborative networks and knowledge-sharing Communities of Interest, and by contributing to several of the FTA's publications, including its annual tax administration series.

The FTA's 2021–2022 work focused on three key priorities:

- administrative implementation of the OECD's Inclusive Framework on Base Erosion and Profit Shifting and Two-Pillar Solution to the Tax Challenges Arising from Digitalisation
- digital transformation of tax administrations
- tax capacity building

In 2021–2022, the CRA:

- worked closely with the Department of Finance Canada and international partners in reaching a historic agreement on the two-pillar solution to help ensure that multinational enterprises pay a minimum tax rate of 15% and re-allocate profits to countries worldwide
- began preparations for implementing the two-pillar solution, which involves developing practical tools and processes to reduce the burden on tax administrations and taxpayers
- launched Tax Administration 3.0, the FTA's vision for digitally transforming tax administrations by building more tax administration processes into natural systems that taxpayers and businesses use in their daily lives
- provided expert advice to support two OECD/United Nations Tax Inspectors Without Borders (TIWB) programmes in the Republic of Guinea and Papua New Guinea. Commissioner Hamilton continued to represent the FTA forum on the governing board of OECD/United Nations Tax Inspectors Without Borders (TIWB), a joint initiative of the OECD and the United Nations Development Programme Governing Board
- developed the Knowledge Sharing Platform for Tax Administrations, an online platform that promotes sharing tax knowledge and expertise globally, including by delivering hundreds of online learning events

Objective 2: Adjusting the compliance approach according to the degree of non-compliance

Results met:

Under this objective, the CRA achieved results in the following areas in 2021–2022:

- Using the Liaison Officer service to guide clients through their tax obligations, taking into account the impact of COVID-19 on their business
- Decreasing its reliance on audit and audit reassessments when addressing low-dollar reporting discrepancies for small and medium business
- Increasing the consideration of penalties for gross negligence and third-party involvement in cases of serious repeated non-compliance

In its [2021–2022 Departmental Plan](#)^{lxxi}, the CRA committed to delivering three initiatives under this objective during the reporting year. All planned results were completed. A selection of results is highlighted below.

In 2021–2022, the CRA:

- reached out to almost 44,000 businesses, via its [Liaison Officer service](#)^{lxxii}, to help them better understand their tax obligations and increase their awareness of common filing and reporting errors. A follow-up survey of over 1,300 survey responses showed the results were overwhelmingly positive:
 - 98% of businesses confirmed that the Liaison Officer helped them to better understand their tax obligations
 - 98% of businesses said that the Liaison Officer was able to answer all their questions
 - 96% of businesses stated that the tools and information the Liaison Officer provided would help them better manage their tax affairs in the future
- raised awareness through two campaigns in the Western region related to property dispositions. Approximately 2,000 awareness letters were sent to inform Canadians on how to apply and use the principal residence exemption and to give them a chance to connect with an auditor for more information or to file an amended tax return, if required
- informed approximately 200 individuals about the publishing of the new online Form T602 - Exporter of Processing Services Program; the form streamlines the processes of obtaining or renewing the import certificate and eliminates errors
- began developing a Third-Party Penalty strategy and framework that focuses on instances when the CRA applied gross negligence penalties. This resulted in increased penalties for gross negligence and third-party involvement in cases of serious repeated non-compliance

Strengthening Trust Through Enhanced Security, Transparency and Accountability



Since the CRA is one of the largest holders of personal information in the Government of Canada, ensuring that CRA employees understand how to appropriately handle and protect sensitive personal information and mitigate the risk of privacy breaches to maintain Canadians' trust is of utmost importance. It promoted privacy by design in the development, operation, and management of all CRA programs and processes that involve personal information which helped the CRA maintain the trust of its clients, making them more likely to comply with their tax obligations. The CRA closely monitored, detected, and investigated potential threats to its clients' personal information in an increasingly sophisticated cyber risk environment and effectively managed the client data that was used in its day-to-day operations.

In 2021–2022, the CRA focused on the following objectives for this priority:

3. Strengthening security
4. Effectively managing clients' personal information and data
5. Increasing transparency and accountability

This priority had 13 commitments in the CRA's 2021–2022 Departmental Plan and met all of them.

Objective 1: Strengthening security

Results met:

Under this objective, the CRA achieved results in the following areas in 2021–2022:

- Enhancing security technologies, processes and controls to protect the confidentiality of sensitive information from both internal and external threats
- Providing employees with tools, guidance and training to support the confidentiality, privacy and protection of personal information while working remotely

In its [2021–2022 Departmental Plan](#)^{lxviii}, the CRA committed to delivering six initiatives under this objective during the reporting year. All planned results were completed. A selection of results is highlighted below.

During the reporting year, the CRA launched the new 2021–24 Cyber Security Strategy to help prioritize key threat scenarios and security investments. The strategy included a review of likely threats, critical business services, and existing cyber security capabilities, processes, and procedures. In doing so, the CRA:

- enhanced its protection against scripted attacks and other suspicious external user actions, including account takeover attacks by launching new tools to enhance protection on high-risk external facing portals. These tools can detect and block suspicious automated activities, flag transactions for further review, and provide digital fingerprinting information about the threat actors. As well, the CRA used simulations to rigorously test new security controls
- identified 16 priority projects through the 2021–2022 Cyber Security Tactical Plan that will strengthen the CRA's security program, better protect its data assets, and improve its public services
- expanded threat monitoring and improved incident response capabilities in several key areas (see highlight box)

Enhanced Threat Monitoring and Response Capabilities in 2021–2022

- expanded the monitoring of web portals to better detect cyber events and web-based attacks
- adopted cloud-based monitoring technology
- enhanced the Cyber Security Operations Centre's monitoring capacity and expanded its incident response playbooks
- trained staff on web threats
- developed processes to better share investigation data

The CRA completed Phase 2 of the Data Security Initiative and improved its Information Technology (IT) and cyber security defenses. To help increase the protection of client data from unauthorized access, change or loss, the CRA:

- completed the database activity monitoring component to automatically monitor privileged users' access to key taxpayer data repositories
- introduced multi-factor authentication to provide an added layer of security for CRA accounts and information to reinforce secure access for the CRA and in response to cyber attacks that impacted the Government of Canada in 2020

What is Multi-Factor Authentication?

Multi-factor authentication means that you need more than one authentication factor to log in to a device or an account. It is an important cyber security measure because it provides an added layer of security for devices, accounts, and information. Visit [GetCyberSafe.gc.ca](https://www.getcybersafe.gc.ca)^{lxxiv} to learn more.

During the reporting year, the CRA strengthened its Internal Fraud Control Program. The CRA:

- detected fraudulent employee transactions, as well as trends, schemes, and questionable transactions, not necessarily made by an employee, through the implementation of new data models
- strengthened detection models and improved the tracking and reporting of questionable transactions
- raised employee awareness on internal fraud through a new national course

The CRA also provided employees with more tools, guidance and training to support the confidentiality, privacy and protection of personal information while working remotely. During the reporting year, the CRA:

- conducted seven national security awareness campaigns, launched seven tools, and updated resources for working remotely. The CRA held a national Agency event called “Ask the Agency Security Officer” during Security Awareness Week

Objective 2: Effectively managing clients’ personal information and data

Results met:

Under this objective, the CRA achieved results in the following areas in 2021–2022:

- Promoting Privacy by Design in the development, operation and management of all programs and processes that involve personal information, consistent with the commitment in our Privacy Management Framework
- Proactively informing clients on how to protect themselves from scams and frauds

In its [2021–2022 Departmental Plan](#)^{lxxv}, the CRA committed to delivering four initiatives under this objective during the reporting year. All planned results were completed. A selection of results is highlighted below.

To promote Privacy by Design and begin reporting on the privacy management program, the CRA:

- incorporated privacy measures at the design stage and throughout the entire life cycle of products, services and business practices to avoid privacy breaches
- developed a Privacy Communications Plan, which included updating [the privacy notice on the CRA webpage](#)^{lxxvi} and communicating the changes through social media over a period of seven months
- tracked and monitored privacy key performance indicators to allow for a more effective approach when corrective actions are required to address concerns and avoid privacy breaches

To proactively inform clients on how to protect themselves from scams and frauds, the CRA:

- relaunched the “[Be Scam Smart](#)”^{lxxvii} campaign to assist Canadians in identifying legitimate communications and to recognize and report scams and fraud attempts. There were a total of 1.1 million unique visitors to the web page since its launch

Objective 3: Increasing transparency and accountability

Results met:

Under this objective, all commitments were completed as planned.

The CRA increased the quantity and utility of data and information released in accessible and reusable formats on Canada.ca. During the reporting year, the CRA [released statistics on the Canada workers lockdown benefit](#)^{lxxviii} (CWLB) along with the following three new publications:

- [Climate Action Incentive \(CAI\) Statistics](#)^{lxxix} - provides Canadians with statistics on information that the CRA collected and processed for all claimants of the CAI
- [Excise Duty Statistics](#)^{lxxx} - provides Canadians with statistics on information that the CRA collected and processed from excise duty remitters
- [Selected T1 Statistics](#)^{lxxxi} - provides Canadians with data from the most recently assessed individual income tax and benefits returns

In 2021–2022, the CRA completed a pilot project of the Scientific Research and Experimental Development (SR&ED) Industry Community of Practice and worked with three industry associations that represented the clean technology and biomed industries to understand and address compliance barriers and claimant needs. The project:

- strengthened the CRA’s understanding of the industry’s issues and areas of innovation, improved the SR&ED’s ability to design tailored approaches, and strengthened the CRA’s ability to remain in-step with industry innovation

In 2021–2022, the CRA improved access to information through innovative solutions. The CRA:

- streamlined business processes that resulted in significant increases in efficiencies in processing access and privacy act requests
- implemented a plan to close all dated access and privacy act requests received prior to March 31, 2019, by September 30, 2022
- reduced the average processing time for requests for personal information from 26 days to 11
- closed 82% more requests from 6,342 requests completed in 2020–2021 to 11,532 requests completed in 2021–2022
- reduced the number of ATIP complaints by 56% from 587 in 2020–2021 to 256 in 2021–2022
- closed 142 of the 186 oldest access and privacy act files (received prior to March 31, 2019)

Fostering an Innovative and Data-Driven Organization



The CRA priority of fostering an innovative and data-driven organization supported its goal of being more efficient and effective in the delivery of its programs to Canadians. Innovation enables the CRA to better prepare for the future. The CRA aimed to optimize the value of the information that was captured, created, and acquired to help ensure that a data-driven approach was taken to improving its services and refining its compliance efforts.

Under this priority, the CRA focused on the following two objectives in 2021–2022:

1. Enhancing operations and use of data
2. Driving the institutionalization of innovation and the adoption of an agile methodology

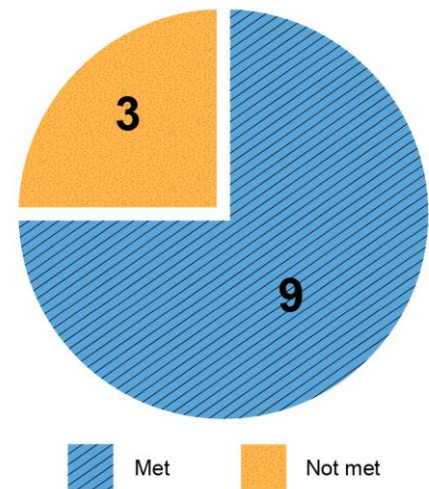
This priority had 12 commitments in the CRA’s 2021–2022 Departmental Plan. In 2021–2022, the CRA met nine of those commitments and fell short in fulfilling three.

Objective 1: Enhancing operations and use of data

Results met

For this objective, the CRA pursued commitments under the following two areas in 2021–2022:

- Better managing and expanding the use of internal and third-party data, as well as client and employee feedback and trends analysis to better inform service design and decision-making
- Promoting the use of technology to resolve business payment issues and managing related business tax debts



In its [2021–2022 Departmental Plan](#)^{lxxxii}, the CRA committed to delivering five initiatives under this objective during the reporting year. All planned results were completed for three out of the five initiatives. A selection of results related to completed initiatives is highlighted below. Explanations for the commitments that were not met follow.

In 2021–2022, the CRA:

- created advanced analytics models, algorithms, and methodologies that supported compliance programs, improved client services, helped protect the CRA’s security and privacy and enabled data-driven insights. This improved ability to perform advanced analytics was done by certifying new open-source business intelligence tools and continuing to test machine-learning tools (see examples in the highlight box below)

New or Upgraded Business Intelligence Tools in 2021–2022

The CRA acquired new software and infrastructure to increase its advanced analytics capability. This included tools, which were deployed to over 200 new users in the Agency, for Artificial Intelligence and Machine Learning, geo-spatial analysis, and capturing and forecasting call-centre volume. The CRA also updated its existing versions of primary statistical and reporting software. The tools are as follows:

- **Anaconda Python:** acquired and deployed for pilot program to test Artificial Intelligence and Machine Learning capabilities
- **ArcGIS:** acquired and deployed for pilot program to enable geo-spatial analysis
- **RStudio:** increased user base by 22% and upgraded from v3.4 to v3.5, with seven servers added to improve performance
- **SAS Visual Forecasting:** deployed to test capability for capturing and forecasting call-centre volume
- **SAS Viya:** increased user base by 42% and deployed advanced dashboard reporting to over 200 decision-makers

- strengthened data privacy and improved the quality of its information by testing business intelligence tools that would allow the CRA to remove identifying information it uses in analysis, processing, model building and data imputation (a process of replacing missing values in the data)

Results not met

The CRA did not meet two of the five commitments under this objective.

- the addition of three national banks to the Secure File Transfer Protocol (SFTP) was not completed. The SFTP allows banks to share more information with the CRA. Two financial institutions experienced connectivity issues that could not be resolved during the reporting year, and one financial institution required additional time to review its service agreement
- Budget 2021 announced funding over three years for the CRA to work with Employment and Social Development Canada and the Treasury Board of Canada Secretariat's Office of the Chief Information Officer to develop options for the implementation of a future real-time ePayroll solution

The CRA, in collaboration with project partners, continues to investigate digital options when assisting small and large businesses with their payroll data and obligations. This project is currently in a discovery phase, and the CRA is conducting extensive consultations with key internal and external stakeholders. These consultations are focusing on investigating:

- how employers will interact with the project's solution
- how the data will be stored, secured, and maintained
- how Government departments will use this data to improve services and benefits to Canadians

The activities of this commitment will span the entire duration of the project until March 31, 2024.

Objective 2: Driving the institutionalization of innovation and the adoption of an agile methodology

Results met:

Under this objective, the CRA pursued results in the following areas in 2021–2022:

- Identifying and institutionalizing lessons learned, including those from our COVID-19 experience, in particular in strengthening agility so we can quickly adapt and respond to unforeseen circumstances
- Stimulating a culture of innovation across the CRA and increasing experimentation in the use of artificial intelligence (AI)

The CRA committed to delivering seven initiatives in these areas during the reporting year and fell short on one of them.

In support of this objective, the CRA:

- improved its agility and flexibility in its data validation process and promoted data quality and protection of confidentiality
- resumed its operations in services and programs, monitored and resolved most backlogs due to COVID-19 and put action plans in place to resolve the few remaining backlogs
- launched its Innovation Program (see highlight box below). Of the 48 ideas submitted, four projects were prototyped and two were featured at the CRA's second annual Innovation Conference
- aligned all AI projects with the CRA's Directive on AI through the update of its Algorithmic Impact and Alignment Assessment. This tool provides reporting on all the CRA's AI projects at either the exploration, development, or production phases. It will ensure that the CRA deploys AI projects ethically and responsibly

Innovation Accelerator Projects in 2021–2022

- Two topics chosen
 1. Gamification in internal and external services
 2. Virtual integration of new employees
- 48 ideas submitted, six ideas chosen to move forward, and four ideas prototyped
 1. So, you want to be a Super Agent? applies a scenario-based game to the challenge of training contact centre agents to efficiently deal with taxpayer enquiries
 2. Random Coffee Chat Generator breaks down organizational and geographical silos, and increases organizational awareness and collaboration, by connecting new hires with more experienced individuals across the CRA using MS Teams for a random “coffee chat”, replicating random interactions that happen in the office environment
 3. Events Elevated provides a customized gamified opportunity to retain, reinforce and practice the skills and knowledge gained during the workshop
 4. CRA Home builds a centralized location for CRA employees to request and implement gamification within their programs, in addition to collecting and displaying their career accomplishments

The CRA did not meet its commitment to enhance caller experience on its telephone enquiries lines and to improve the quality and accuracy of answers by using speech analytic technology to capture valuable insights from calls. Although it launched a proof of concept to meet this commitment, the CRA concluded that the solution would require significant manual intervention to produce the desired reporting capabilities. It will explore more options in the next reporting year.

Promoting a Thriving and Inclusive Workforce



The CRA supported the Minister’s mandate to build a strong and resilient public service. By paying particular attention to advancing the principles of well-being, safety, diversity, and inclusion, the CRA supported the productivity of a workforce that continued to adapt to new physical and virtual workspaces and face well-being issues. Recognizing the changes that resulted from the COVID-19 pandemic, the CRA continued to be agile as it explored, experimented, and innovated with the hybrid model of work, ensuring that its work environments were collaborative, inclusive, accessible, healthy, safe, flexible, green, and digital.

In 2021–2022, the CRA focused on the following objectives for this priority:

1. Supporting well-being, safety, diversity and inclusion in all it does
2. Supporting the productivity of a workforce that is adapting to a new physical and virtual workspace

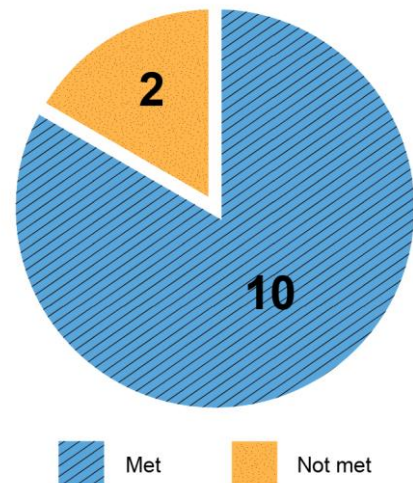
This priority had 12 commitments in the CRA’s 2021–2022 Departmental Plan. In 2021–2022, the CRA met 10 of those commitments and fell short in fulfilling two.

Objective 1: Supporting well-being, safety, diversity and inclusion in all it does

Results met:

Under this objective, the CRA achieved results in the following areas in 2021–2022:

- Continuing to advance diversity and inclusion in the workplace
- Fostering an environment that supports accessibility and well-being in an evolving workplace
- Working to eliminate discrimination and harassment in the workplace with a focus on prevention, response and support



In its [2021–2022 Departmental Plan](#)^{lxxxiii}, the CRA committed to delivering seven initiatives under this objective during the reporting year. All planned results were completed for five of the seven initiatives. A selection of results related to completed initiatives is highlighted below. Explanations for commitments that were not met follow.

In 2021–2022, the CRA continued to implement action items from its Employment Equity, Diversity and Inclusion Action Plan and:

- launched external consultations with persons with disabilities to understand barriers they face when interacting with the CRA
- implemented specialized training on unconscious bias
- included at least two representatives from designated employment equity groups as part of staffing boards for middle management and executive processes
- created more opportunities for mentoring and coaching for employees from equity-deserving groups
- published a number of resources on diversity and inclusion for employees (see highlight box)

CRA Resources Published in 2021–2022

- National Employment Equity Staffing Strategy
- Ally Guide
- Diversity and Inclusion Lens Handbook
- Unconscious Bias training
- Indigenous Land Acknowledgement Guide
- Request for Elder Services Guide
- Resources for National Day for Truth and Reconciliation

To address systemic issues of racism, increase understanding and awareness of diversity, and influence change, the CRA put in place several awareness and education activities throughout 2021–2022:

- the CRA developed and delivered workshops on unconscious bias, which examines the alignment between our values, intentions, and behaviors. The unconscious bias workshops were delivered to:
 - over 5,000 employees
 - the CRA's Leadership Development Program and the Leadership Learning Initiative
 - all executive staffing boards before their participation in selection process interviews
- the Executive Group Network delivered presentations on diversity, inclusion, and systemic racism to 480 participants at the CRA's 2021 Executive Forum

- the CRA held ongoing events promoting awareness about diversity and inclusion, including a service-culture event to build awareness about accessibility and persons with disabilities
- the Visible Minority Network held 17 events to promote awareness of visible minorities, and their respective cultures, including Asian Heritage Month, Transcending Diversity through Inclusion and Belonging and Islamic Heritage Month with a total of over 3,100 participants

To support increasing the representation of visible minorities and Indigenous people's representation in leadership roles, the CRA implemented:

- a national executive staffing process at the EX-01 level that focused on hiring visible minorities and Indigenous peoples; the CRA placed 30 candidates in a pre-qualified pool and made 12 permanent appointments
- the SponsorMe mentorship program. This program matches executive-level sponsors with protégés who have self-identified as members of equity-deserving. The program's goal is to ensure these protégés have equal consideration for high priority projects, developmental opportunities and career advancement, while helping remove barriers. Sixteen candidates joined the program. Results from a feedback survey showed a high-level of satisfaction with the program
- a new character leadership pilot program called INSPIRE for 18 aspiring directors who self-identified as members of visible minority and Indigenous peoples equity groups

To foster an environment that supports accessibility and well-being, the CRA:

- examined the current state of diversity, inclusion and anti-racism at the CRA and identified areas where it needs to change. In its internal report "CRA accessibility surveys 2019 - Internal consultation - What We Heard", it shows the need for the CRA to tackle systemic practices and policies affecting all equity-deserving employees
- promoted well-being support services, tools, resources, and training available to all levels of employees at the CRA, as referenced in the 2020–23 Well-being Strategy

To meet the new legislated requirements resulting from changes to the Canada Labour Code (Bill C-65), the CRA:

- created a new Occupational Health and Safety Harassment and Violence Resolution and Prevention team
- developed and launched the Workplace harassment and violence prevention training module as a CRA-specific add on to the Canada School of Public Service module
- launched and provided the mandatory training to all employees and management

- replaced its Directive on a Discrimination and Harassment Free Workplace with the new Directive on a Discrimination Free Workplace
- developed and implemented new Workplace Harassment and Violence Prevention and Resolution Procedures
- updated the CRA Guide for the investigation of alleged misconduct for discrimination, harassment and violence

Results not met:

The CRA did not meet two commitments under this objective:

- developing a comprehensive strategy for recruiting, including and retaining persons with disabilities, in consultation with persons with disabilities and the CRA accessibility working group. The CRA expanded input to include additional stakeholders such as the Persons with Disabilities Network. The CRA delayed developing the strategy due to the additional consultations, which will ensure a more robust strategy
- increasing diversity at the executive (EX) level by reducing gaps for visible minorities and Indigenous peoples
 - The CRA partially met the commitment as there was an increased diversity at the executive level for Visible Minorities, however, progress was delayed for Indigenous Peoples
 - Significant efforts were made to increase diversity at the executive level, however, given the small population of approximately 450, as well as attrition due to departures and retirements, this had a significant impact on the internal representation
 - Continuous efforts are made with other initiatives being implemented in 2020–2023, for example, a new staffing board member one-pager was developed and shared with board members prior to EX interviews. The One-pager outlines their roles and responsibilities as it pertains to Employment Equity, Diversity and Inclusion, including workforce analysis results for the EX group

Objective 2: Supporting the productivity of a workforce that is adapting to a new physical and virtual workspace

Results met:

Under this objective, the CRA achieved results in the following areas in 2021–2022:

- Address workforce transformation needs by developing our existing workforce and acquiring talent with the skills, knowledge and background to provide a positive client experience

- Equip employees with the right tools and increase digital literacy to create a more productive and efficient workforce
- Set the direction for the workplace of the future by ensuring that work environments are flexible, digital, and connected

In its [2021–2022 Departmental Plan](#)^{lxxxiv}, the CRA committed to delivering five initiatives under this objective during the reporting year. All planned results were completed. A selection of results is highlighted below.

In 2021–2022, the CRA:

- implemented the mandatory use of character leadership interviews for all executive levels (EX-01 to EX-05). This type of interview provides a more in-depth view of the candidate’s disposition to lead in addition to competencies. The CRA is also piloting the use of this evaluation approach for non-EX levels
- implemented the National Mobility Bank, which resulted in 400 appointments. The bank facilitates employee mobility across programs, branches, and regions and provides managers with an additional staffing option, with quick access to interested candidates
- advanced its Staffing Redesign Project and developed agile staffing solutions to help the CRA achieve its business goals. As part of the six major experiments conducted pertaining to this project, the CRA:
 - implemented the Service Delivery Model (see highlight box) to form centralized human resources teams to provide more effective and efficient staffing support to over 900 hiring managers and 6,000 employees. In 2021–2022, this model launched 21 staffing processes and created 21 pools

Key Results of the Service Delivery Model in 2021–2022:

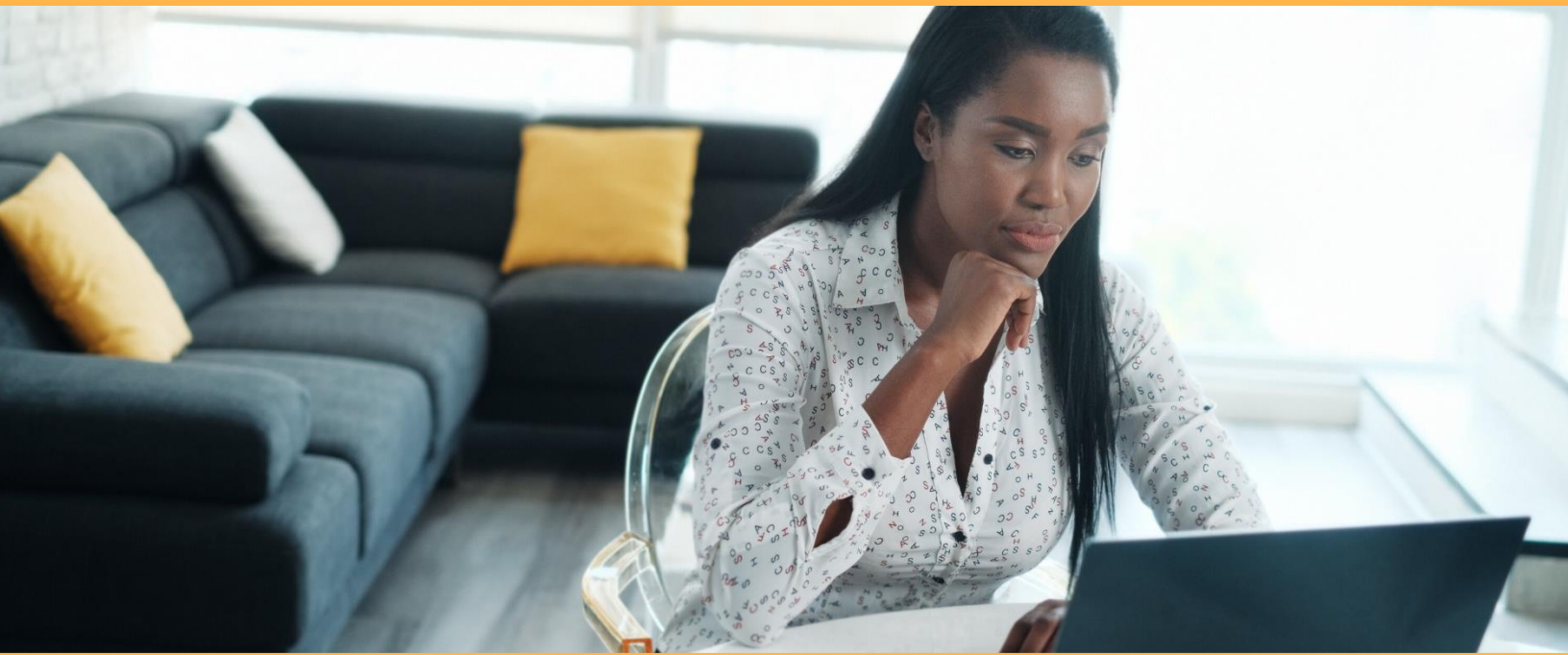
- Reduced the overall time to staff a position by at least 25%
 - Reduced the average time to create an internal pool by 20%
 - Reduced the average time for an internal appointment by 35%
 - Reduced the average time to create an external pool by 43%
 - Reduced the average time for an external appointment by 42%
 - Improved managers’/candidates’ overall satisfaction and lowered their administrative burden
- formed the Dedicated Staffing Team (see highlight box) to run external entry-level and high-volume staffing processes to gain economies of scale, reduce administrative burden for managers, and produce pools of qualified candidates that it can refer to hiring managers. In 2021–2022, the team launched 19 staffing processes and created 19 pools

Key Results of the Dedicated Staffing Team in 2021–2022:

- Reduced the average time to create an internal pool by 12%
 - Reduced the average time to create an external pool by 45%
 - Reduced the average time for an internal appointment by 30%
 - Reduced the average time for external appointments by 50%.
 - Improved managers'/candidates' overall satisfaction and lowered their administrative burden
-
- created the Talent Acquisition Team to help managers target external talent to fill specialized or hard-to-staff positions. Through this team, the CRA hired 20 employees, reduced the average time to staff specialized positions by 65%, improved managers' and candidates' overall satisfaction, and lowered administrative burden
 - placed a Preferred Status Coordinator in five regions who proactively seeks employment opportunities for individuals with preferred status. The coordinators referred individuals to managers in 2021–2022, resulting in 26 temporary appointments and 36 permanent appointments
 - created the Strategic Business Partner role to participate at management tables and establish recruitment strategies and staffing plans that are in line with the CRA's vision and business objectives

Related to the CRA's transition plan to a hybrid workplace, the CRA:

- implemented a flexible, digital hybrid model that enhances delivery of the CRA's mandate and developed the CRA's first multi-year transition plan. The plan uses an event-driven approach that can adapt to the ever-changing environment. It is divided in various phases and designed to progressively increase in-office presence until the CRA's vision for future hybrid model is achieved
- created a national dashboard to track and report on the plan's progress on activities such as the workforce and worksite readiness for in-office presence including information technology upgrades
- created and issuance of the National Guidance for in-office presence in a phased-in approach
- prepared and delivered information sessions for employees, management and, executives on topics related to implementing the transition plan



Board of Management Results

Key Results 2021–2022

The Board provided oversight in all areas of its statutory responsibilities and accomplished its objectives as outlined in the CRA’s Corporate Business Plan (CBP) 2021–2022 with perspectives to 2023–24.

Strategic Direction

The CRA’s Board of Management (the Board) plays an important role by overseeing the organization and administration of the CRA and the management of its resources, services, property, personnel and contracts, and the development of the CBP. It also supports the CRA in realizing its vision to be “trusted, fair, and helpful by putting people first.”

The Board consists of 15 members who have a broad range of experience and expertise in fields such as human resources, audit, information technologies, corporate governance, and more. Board members are committed to continuous learning; throughout the year, they attended various director development events to gain a better understanding of the public sector and to stay well-informed of current and future events and trends, both domestically and internationally. The Board has four committees to support it in fulfilling its oversight responsibilities: the Audit Committee, Governance and Social Responsibility and Service Committee, Human Resources Committee, and Resources Committee.

In 2021–2022, the Board continued to support the CRA on its transformation journey, shaping the direction of all its strategic initiatives with the People First philosophy in mind, and in keeping with the five strategic priorities of:

- providing a seamless, empathetic and client-centric service experience
- enhancing the fairness of Canada’s tax and benefit administration
- strengthening trust through enhanced security, transparency and accountability
- fostering an innovative and data-driven organization
- promoting a thriving and inclusive workforce

To track the CRA’s progress, the Board continued to receive regular updates on the CRA performance, particularly its contact centres’ performance, major project investments, cyber security, corporate risks, and the implementation of the strategic deliverables from the Corporate Business Plan. The Board also received regular updates on the CRA’s financial statements and resources management reports.

As the COVID-19 pandemic situation was constantly evolving, the Board received regular updates on emerging issues and offered its expertise and guidance to assist the CRA in navigating through these challenging times. The Board continued to monitor and assess the status of business resumption and the clearing of operational backlogs. All of this oversight was conducted through the lens of empathy for both the CRA’s clients and its employees.

The health and safety of employees remained one of the Board’s key priorities. The CRA’s employees did a tremendous job of delivering benefits to millions of Canadians who were relying on them. To support the employees, the Board monitored the situation closely to ensure that the CRA had the appropriate policies and procedures in place to protect the physical and mental well-being of its employees. Similar to previous years, the Board held its annual series of strategic development meetings to work with CRA executive management to define the CRA’s strategy for the future, taking into account the broader global environment and the Government of Canada’s priorities.

In all of this work, the Board’s role as an oversight body was guided by robust and modern governance principles and practices. The Board has confidence in the CRA management and is proud of the CRA’s performance, particularly during these challenging times. The trust and the strong working relationship between the Board and CRA management will continue to be balanced with the Board’s responsibility to ask challenging questions and continue to add value to the CRA’s work.



Priority: Providing a seamless, empathetic and client-centric service experience

Goals: What we said we would do

Over the next three years (2021–24), the Board will remain focused on overseeing the CRA's efforts towards providing an unparalleled service to its clients, which is based on a strong service culture and its People First philosophy. To ensure that all CRA interactions with its clients are conducted with empathy and respect, the Board will oversee the CRA's efforts to provide its employees with the necessary knowledge and tools on dealing with clients empathetically.

Key Results: What we did

- Over the past years, the CRA has launched a number of initiatives to modernize its programs and services. Given the breadth and magnitude of planned changes at the CRA, the Board encouraged the implementation of a holistic and integrated approach to transformation rooted in the People First Philosophy. The Board worked with the CRA to identify the mandate and the scope of the Agency Transformation Office to ensure alignment between the CRA's strategic priorities, transformation objectives, and resourcing. The Board was also actively involved in defining the long-term strategic direction for the CRA and its transformation roadmap. With an eye on improving service to Canadians, the Board also monitored and provided input to the CRA on the re-organizations in the Ontario and Western regions
- The outbreak of the COVID-19 pandemic resulted in disruption to the CRA's business operations, creating backlogs in some of the CRA programs. The Board received the quarterly updates from the CRA and discussed the progress being made to address the backlogs. The Board provided guidance on the CRA action plans and resources assigned to manage the remaining backlogs. The Board will continue to provide feedback on the backlog situation until all COVID-19 backlogs are resolved. The Board reviewed the CRA National COVID-19 Business Continuity Plan – After Action Report and provided feedback on the recommendations identified in the report. The Board encouraged the CRA to seize the opportunities identified during the pandemic, such as digitalization of services, to continue to improve services to Canadians. It is proud of the CRA's swift implementation to deliver benefits to Canadians during the pandemic and employees' willingness and ability to embrace the culture of change and strengthen collaboration to continue through ongoing change
- The Board met with the Taxpayers' Ombudsperson to discuss the five service-related recommendations included in the Ombudsperson's [2020–2021 Annual Report](#)^{lxxxv}. The Board will continue to monitor the CRA's response to those recommendations.
- The Board continued to work with the CRA to ensure that Canadians feel understood, respected, and valued. In doing so, the Board strongly supported the CRA's decision to implement an employee training program on empathy in service entitled "Understanding your client's experience: An Empathy Mapping workshop".
- Understanding the importance of public trust in the CRA, the Board was provided with a semi-annual analysis of the major communication channels through which the CRA connects with and gathers feedback from its clients. This offered its members a better

understanding of client experience and of what CRA-related information is being used by Canadians. The analysis helped them and the CRA focus efforts to improve service and strengthen the CRA's reputation

- In 2021–2022, the Board continued to engage with a variety of stakeholders, including the Chief Information Officer of Canada (CIOC) and the President of Shared Services Canada (SSC), to seek opportunities to strengthen collaboration and to discuss the delivery of digital services through digital modernization initiatives. The SSC presented the new Enterprise Service Model (ESM) that will support stable, predictable, and transparent provisioning of enterprise services which will ensure faster delivery and less administrative burden. The Board will continue to work with the SSC to ensure the CRA has a resilient infrastructure to meet its mandate now and in the future, including a hybrid workforce. The CIOC met with the Board and provided an overview of the Government's priorities. The Board will continue to engage with the CIOC and is committed to monitoring the progress of the CRA's participation in the government-wide "Sign in Canada" project

The Board is committed to the principles of social responsibility. In 2021–2022, the Board organized a director development session on social responsibility to discuss the evolution of the corporate social responsibility, its environmental, social and governance drivers, as well as the transformation to the social purpose governance. The Board also took steps to support the Minister and the CRA's provincial and territorial partners in identifying and recommending Canadians from all equity-deserving groups to serve as members of the Board, and will continue to do so in the future.



Priority: Enhancing the fairness of Canada's tax and benefit administration

Goals: What we said we would do

Over the next three years (2021–2024), the Board will support the CRA in its pursuit of willfully non-compliant companies and individuals. The Board will also support the CRA's approach to supporting client compliance by providing correct information and outreach to them, so that they understand their tax obligations and access the benefits and credits for which they are eligible. The CRA, under the Board's oversight, will enhance Canadians' trust by working with partners, both within Canada and internationally, to detect and deter non-compliance.

Key Results: What we did

- The Board continued to oversee the CRA's efforts to uphold fairness in Canada's tax system through its monitoring of CRA services and compliance initiatives. In 2021–2022, the Board supported the CRA's empathy-based People First approach to the collection activities and monitored the progress of the collection activities' gradual resumption

- The Board kept apprised on the CRA's work to address the risks and challenges posed by the underground economy and the CRA's efforts to explore innovative techniques to improve tax compliance and reinforce the fairness and integrity of Canada's tax system
- Through bi-annual updates on the CRA's International Engagement and Partnerships, the Board continued to support the CRA in collaborating and coordinating actions with other tax administrations and international tax organizations
- The Board will continue to stay informed on international best practices and will monitor Canada's performance in relation to other tax administrations



Priority: Strengthening trust through enhanced security, transparency and accountability

Goals: What we said we would do

The Board recognizes the importance of safeguarding taxpayer information and protecting the privacy of Canadians. The majority of taxpayers comply with the tax laws. Improving transparency, accountability, and custodianship of their personal information will further substantiate the trust that they place in the CRA. Over the next three years and beyond, the Board will vigilantly oversee the CRA's efforts to further strengthen its networks and information security.

Key results: What we did

In an environment of ever-increasing cyber threats, the Board continued to oversee the CRA's security efforts to maximize the stability of the CRA's cybersecurity posture. To do so, the Board approved the CRA Cyber Security Strategy to enable the CRA to manage risks. Furthermore, the Board received regular cybersecurity updates to be apprised of any cyber-related issues. While cyber threats will always be there, the CRA is prepared to deal with those events and other potential crises. Throughout the year, the Board continued to review lessons learned reports from events and incidents, provided feedback, and monitored the implementation of the action plans developed to address those recommendations. The Board:

- continued to provide guidance on the CRA's crisis management readiness throughout the year. The Board will continue to work with the CRA to make sure it has a robust crisis management plan that accounts for various crisis scenarios
- continued to support accountability and paid close attention to CRA risk assessments through the quarterly updates on the CRA Corporate Risk Profile. The Board was kept apprised of the risks posing the greatest threat to the CRA's ability to meet its strategic priorities, as well as the action plans developed to respond to the risks. Furthermore, the Board reviewed the quarterly risk environmental scan which summarizes key

events, facts, and trends happening in Canada and around the world that could potentially affect the CRA's ability to do its business

- continued to receive quarterly updates from the Office of the Auditor General (OAG) and monitor the CRA's progress on implementing action plans to address the OAG's recommendations
- As part of the annual update from the CRA Chief Privacy Officer, the Board was briefed on new developments related to privacy and access to information and kept updated on the CRA's progress in addressing Access to Information and Privacy requests. The Board also incorporated privacy and trust key performance indicators in its quarterly Performance Dashboard and will monitor these indicators closely going forward
- continued to track the CRA's progress in achieving the sustainable development goals outlined in the CRA's three-year strategy. The Board focussed its attention on monitoring emerging issues and practices in the social responsibility realm as it relates to the public sector
- To fulfill its oversight role, reviewed, updated and approved a number of corporate policy instruments to ensure a sound corporate governance practice, and efficient and effective management of the CRA resources, services, property, personnel, and contracts
- From a continuous improvement perspective, maintained the strong lines of communication and collaboration between its members and the CRA's management. Internally, the Board continued the semi-annual meetings of the Board Chair and Committee chairs to strengthen the effectiveness of its members and committees. Board members also attended director development sessions on "Chairing with Intention" and "For Aspiring Chairs" to further broaden their skills. The Board also undertook its annual review of the Board's committee mandates and charters to ensure they are relevant and serve the purposes of good corporate governance



Priority: Fostering an innovative and data-driven organization

Goals: What we said we would do

The pandemic has taught us that innovation is the key to any organization's success and viability. The Board is committed to overseeing and supporting the CRA's drive towards exploring innovative methods to improve its processes and service to Canadians. The CRA is a data driven organization and the Board committed to ensuring that the CRA remains focussed on using its large repository of data to make sound business decisions.

Key Results: What we did

- The Board continued to support the CRA in its innovative efforts by encouraging it to build on the experience and knowledge gained during the pandemic. This means

keeping pace with advancements in technology, improving the accessibility and availability of information to the CRA sign-in services, and meeting Canadians' expectations for clear and easily accessible services. To demonstrate the Board's commitment to innovation, the Board Chair presented at the CRA's second annual Innovation Conference to promote innovation across the CRA and inspire employees

- The Board also worked with the CRA to identify the mandate and the scope of the newly created Digital Transformation Program Branch. The Board emphasized the need for, and the importance of, a digital transformation to improve service to Canadians and to facilitate the work within the CRA. The Board will continue to monitor the Agency's digital transformation efforts and ensure appropriate allocation of resources to make it a success
- The Board approved the CRA's three-year IT strategy to guide CRA through the modernization process to maximize opportunities in improving service to Canadians and to support employees with the tools to deliver programs. The CRA IT Strategy is fundamental in achieving the CRA's long term strategic objectives
- Similar to previous years, the Board supported the CRA in investing in the renewal of its core application systems and the security of IT operations. In line with the Board and CRA priorities related to innovation, the Board reviewed the Emerging Technology Framework. The Framework will be used to oversee and track the CRA's efforts in the emerging technologies domain by identifying new technologies, assessing technical readiness and tracking implementation
- Understanding the potential of artificial intelligence (AI) in the optimization of programs and services delivery, the Board continued to express its support for ethical and unbiased use of AI. The Board reviewed the CRA's AI roadmap which will guide the organization through the implementation of its Artificial Intelligence Enablement Plan
- The Board has continued to monitor service performance data and results for the CRA contact centres. While some improvements have been made, more needs to be done to enable seamless, omni-channel service delivery. The Board will continue to track the progress of the technological evolution of telephony and digital services available for contact centres. The Board will work with the CRA to enhance implementation of innovative ideas and other improvements to the work of its call centres with the goal of providing better services to Canadians



Priority: Promoting a thriving and inclusive workforce

Goals: What we said we would do

The CRA's most important asset is its employees. Over the next three years (2021–2024), the Board will focus on overseeing the CRA's efforts towards ensuring the mental and physical well-being of its employees, including supporting them in their new remote workspace, so that they are productive and able to serve and meet clients' expectations.

The global anti-racism events of 2020 brought about a renewed focus on the importance of diversity and inclusion. The Board will oversee the CRA's implementation of diversity and inclusion recommendations in response to what was heard from employees' experiences of inclusion, racism, and discrimination in the workplace. The Board is committed to the CRA being a harassment-free, diverse, and inclusive workplace.

Key results: What we did

- For the fifth year in a row, the CRA was identified as an employer of choice and one of the top 100 employers in Canada. It was recognized for its innovative efforts to provide support for employees throughout the pandemic. The Board continued to support the CRA in providing a safe, healthy, and inclusive workplace that demonstrates the CRA values of integrity, professionalism, respect and collaboration
- Recognizing the importance of the CRA's people, and the public service as a whole, the Board Chair addressed the CRA's employees at the CRA's National Public Service Week to recognize and thank employees for their hard work and dedication
- The CRA's Chief Human Resources Officer kept the Board apprised on matters related to employees' health and safety in the pandemic environment, the CRA's plans regarding a physical return to work, and on emerging human resources issues. The Board provided guidance on all of the engagements and will continue to do so moving forward to ensure CRA employees' health and safety

To fulfil its oversight responsibilities, the Board continued to oversee the management of programs and policies related to people management. It approved the CRA Workforce Plan 2022–23 to support the organization's current and future workforce needs and allow the CRA to meet its business objectives. The Board also received the CRA workforce demographics updates that will inform the development of the next workforce plan.

- The Board provided strategic advice and guidance to CRA management that aided in the development of the Policy Framework for People Management. The Framework establishes the CRA approach which aligns the CRA's people management practices with the CRA's People First philosophy and the service culture. The Framework ensures employees and managers are equipped with the tools they need to be productive, innovative, flexible, and resilient, and have a fair, physically and psychologically safe, respectful, and supportive environment

- To assist the CRA in navigating the new realities of a virtual or hybrid workplace, the Board provided advice and guidance on the initiatives to support the productivity of a workforce that is facing change. The Board received regular updates on the results of the COVID-19 Employee Survey to get the pulse of CRA employees' well-being, work arrangements preferences, perceptions and concerns regarding the hybrid work model. These results were one factor in the development of the CRA transition plan towards a hybrid model of working. The Board was updated on a quarterly basis on the progress of the development and the ensuing implementation of the transition plan
- The Board was provided with an update on the CRA Multi-Year Action Plan 2020–25 for Equity, Diversity, and Inclusion. The purpose of the plan is to have a national approach to meeting the CRA's legislative requirements under the Employment Equity Act and to addressing under-representation of the four designated groups
- To foster a culture of continuous learning within the CRA, the Board approved the Directive on Learning. The Directive encourages and supports employees in their learning by ensuring that the governance and infrastructure for learning are in place. The Board also monitored the implementation of the character leadership approach and was kept informed on the Gender-Based Analysis Plus (GBA Plus). This included updates on raising awareness, increasing the application of GBA Plus, building capacity, and the work on modernizing the sex and general policies and practices at the CRA

In 2021–2022, the Board, in partnership with the CRA, accomplished its overall strategic objectives and remains committed to:

- working with CRA management to advance the CRA's service transformation agenda
- fulfilling its oversight responsibilities in its fiduciary role
- providing strategic advice and guidance to the CRA
- exploring innovative methods to streamline the Board its governance and make its oversight role more effective and efficient

The Board thanks the CRA Commissioner, Bob Hamilton, for his leadership of the organization, and is also grateful to the CRA management and employees for their support in enabling the Board to carry out its fiduciary obligations. The Board will continue to support the CRA in achieving its strategic goals and transformation efforts to better serve Canadians as a world-class tax and benefit administration.

For information on the Board of Management attendance record for 2021–2022, please see the supplementary information tables.



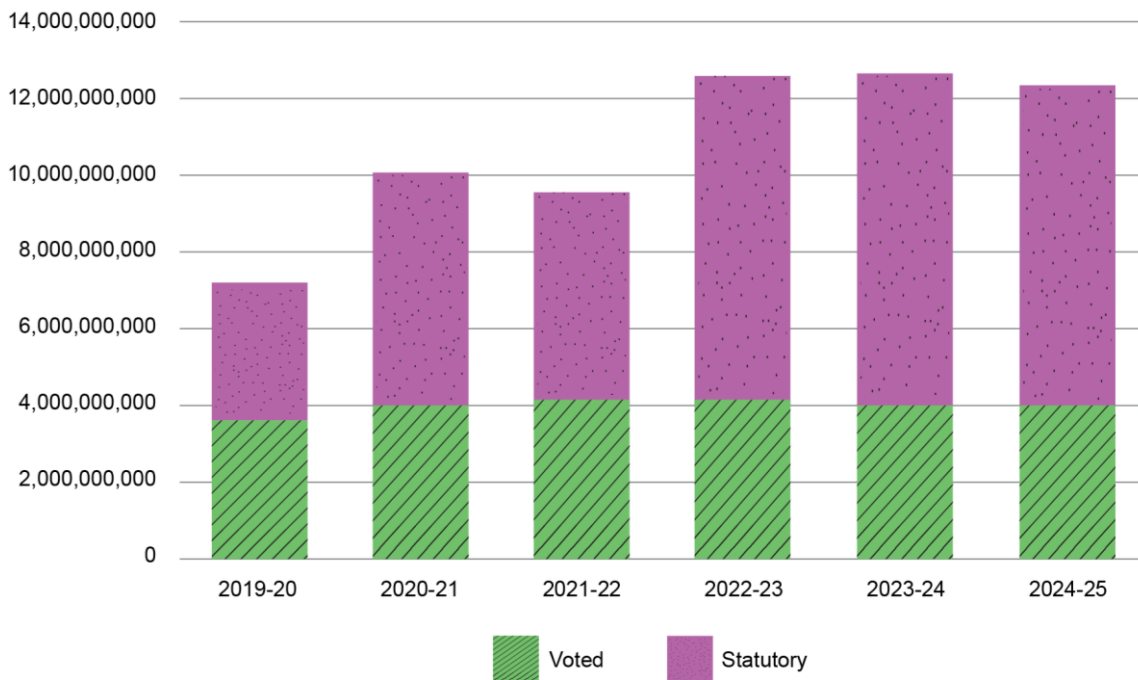
Analysis of Trends in Spending and Human Resources

Actual and Planned Expenditures

Spending

Spending 2019–2020 to 2024–2025

The following graph presents planned (voted and statutory spending) over time.²¹



²¹ The spending trend graph shows all parliamentary appropriations (Main Estimates and Supplementary Estimates) and revenue sources provided to the CRA for: policy and operational initiatives arising from various federal budgets and economic statements, transfers from Public Services and Procurement Canada for accommodations and real property services, Children’s Special Allowance payments, the distribution of fuel charge proceeds to the province or territory of origin (primarily through the Climate Action Incentive payment), as well as the implementation of initiatives to improve efficiency. It does not reflect amounts recovered by the CRA for the provision of services to Employment and Social Development Canada for the administration of the Canada Pension Plan and the Employment Insurance Act.

	Actual Spending 2019–2020	Actual Spending 2020–2021	Actual Spending 2021–2022	Planned Spending 2022–2023	Planned Spending 2023–2024	Planned Spending 2024–2025
Statutory	3,641,252,364	6,002,927,402	5,381,048,139	8,389,076,222	8,550,489,810	8,295,678,502
Voted	3,556,958,796	3,981,070,537	4,108,246,475	4,119,778,629	4,023,702,764	3,944,385,366
Total	7,198,211,160	9,983,997,939	9,489,294,614	12,508,854,851	12,574,192,574	12,240,063,868

Budgetary Performance Summary For Core Responsibilities And Internal Services (Dollars)

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

Core Responsibilities and Internal Services	2021–2022 Main Estimates	2021–2022 Planned Spending	2022–2023 Planned Spending	2023–2024 Planned Spending	2021–2022 Total authorities available for use	2019–2020 Actual Spending ²² (authorities used)	2020–2021 Actual Spending ²² (authorities used)	2021–2022 Actual Spending ²² (authorities used)
Tax	3,464,102,333	3,464,102,333	3,838,492,068	3,701,726,671	4,391,843,626	3,279,915,517	3,888,255,191	3,950,635,501
Benefits ²³	6,432,006,014	6,432,006,014	7,676,246,779	7,927,540,647	4,427,825,771	3,140,851,352	5,147,281,794	4,403,123,715
Taxpayers' Ombudsperson ²⁴	3,875,779	3,875,779	4,424,229	4,294,351	4,610,789	3,804,534	4,614,641	4,049,529
Subtotal	9,899,984,126	9,899,984,126	11,519,163,076	11,633,561,669	8,824,280,186	6,424,571,403	9,040,151,626	8,357,808,745
Internal services	865,812,931	865,812,931	989,691,775	940,630,905	1,387,691,275	773,639,757	943,846,313	1,131,485,869
Total	10,765,797,057	10,765,797,057	12,508,854,851	12,574,192,574	10,211,971,461	7,198,211,160	9,983,997,939	9,489,294,614

²² Modified cash basis, based on Parliamentary appropriations used. For an explanation of how actual spending relates to results in the CRA Financial Statements – Agency Activities, see note 3 on parliamentary appropriations.

²³ Includes the following statutory payments: Climate Action Incentive payment (planned spending: \$5.9 billion in 2021–2022, \$7.1 billion in 2022–2023, and \$7.3 billion in 2023–2024), (actual spending: \$2.6 billion in 2019–2020, \$4.5 billion in 2020–2021, and \$3.8 billion in 2021–2022); Children's Special Allowance payments (planned spending: \$373 million in 2021–2022, \$365 million in 2022–2023, and \$373 million in 2023–2024), (actual spending: \$351.6 million in 2019–2020, \$381.8 million in 2020–2021, and \$372.4 million in 2021–2022); Distribution of Fuel and Excess Emission Charges (planned spending: \$25 million in 2021–2022, \$19 million in 2022–2023, and \$24 million in 2023–2024), (actual spending: \$5.6 million in 2019–2020, \$18.5 million in 2020–2021, and \$52.4 million in 2021–2022).

²⁴ Since the Taxpayers' Ombudsperson operates at arm's-length from the CRA, this Departmental Results Report does not reflect the activities of that office.

A significant portion of the fluctuations in the CRA's overall budget is attributable to its statutory appropriations, in particular to spending associated with the Climate Action Incentive (CAI) payment. The CRA is responsible for the administration of the fuel charge in jurisdictions that do not meet the federal carbon pricing benchmark. This includes the delivery of the CAI payment which returns the majority of the direct proceeds from the fuel charge to individuals and families of the province in which the proceeds are raised.

Actual spending under the CRA's voted appropriations for fiscal years 2019–2020 to 2021–2022 also includes technical adjustments such as the carry-forward from the previous year and funding for severance payments, parental benefits, and vacation credits. In addition to these items, actual spending in 2021–2022 has increased as a result of the administration of measures associated with the Government's response to COVID-19 and new funding for measures announced in the 2021 Federal Budget. Over the planning period, the reduction in the CRA's voted appropriations, from \$4.120 billion in 2022–2023 to \$3.944 billion in 2024–2025 is primarily as a result of a decrease or sunseting of funding to implement and administer various measures announced in the federal budgets as well as those associated with the COVID-19 pandemic.

The CRA's 2021–2022 total authorities available for use decreased by \$554 million, or 5.1% over its planned spending. Of this amount, a reduction of \$2.1 billion is related to the statutory CAI payment and is due to a change in the timing of payment processing. Excluding the impact of these transfer payments, the overall increase is \$1.5 billion, which is attributable to the aforementioned technical in-year adjustments, COVID-19 related measures, and funding for measures announced in the 2021 Federal Budget (for more details, please see "Authorities approved after Main Estimates" in the supplementary information tables). Of the 2021–2022 total authorities, \$723 million remained unexpended at year-end, of which \$714 million is eligible to be carried forward by the CRA to 2022–2023 under its statutory two-year spending authority. As in 2020–2021, a portion of the unexpended amount is the result of CRA resources being temporarily redirected from core tax and benefits workload to continue the delivery of critical COVID-19 programs. As the external environment begins to stabilize, funds will be carried forward and directed to emerging operational pressures as well as major investment projects in 2022–2023.

2021–2022 Budgetary Actual Gross Spending Summary (Dollars)

The following table reconciles gross planned spending with net spending for 2021–2022.

Core Responsibilities and Internal Services	2021–2022 Actual Gross Spending	2021–2022 Actual Revenues Netted Against Expenditures	2021–2022 Actual Net Spending (Authorities Used)
Tax	4,306,374,136	355,738,635	3,950,635,501
Benefits	4,404,052,621	928,906	4,403,123,715
Taxpayers' Ombudsperson ²⁵	4,049,529	-	4,049,529
Subtotal	8,714,476,286	356,667,541	8,357,808,745
Internal services	1,218,336,748	86,850,879	1,131,485,869
Total	9,932,813,034	443,518,420	9,489,294,614

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

²⁵ Since the Taxpayers' Ombudsperson operates at arm's-length from the CRA, this Departmental Results Report does not reflect the activities of that office.

Human Resources

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

Human resources summary for core responsibilities and internal services

Core Responsibilities and Internal Services	2019–2020 Actual Full-Time Equivalents	2020–2021 Actual Full-Time Equivalents	2021–2022 Planned Full-Time Equivalents	2021–2022 Actual Full-Time Equivalents	2022–2023 Planned Full-Time Equivalents	2023–2024 Planned Full-Time Equivalents
Tax	34,267	35,418	34,421	40,132	37,493	36,299
Benefits	1,302	1,463	1,572	2,067	1,991	1,750
Taxpayers' Ombudsperson	38	33	34	34	39	38
Subtotal	35,607	36,914	36,027	42,233	39,523	38,087
Internal services	6,146	6,410	6,499	7,717	7,296	7,025
Total	41,753	43,324	42,526	49,950	46,819	45,112

The increase in actual FTEs in 2021–2022 is largely attributable to the administration of measures associated with the Government’s response to COVID-19 and new funding for measures announced in the 2021 Federal Budget. Over the planning period, the reduction in FTEs from 46,819 in 2022–2023 to 45,112 in 2023–2024, is primarily as a result of a decrease or sunseting of funding to implement and administer various measures associated with the COVID-19 pandemic.

Expenditures by Vote

For information on CRA's organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2021](#)^{lxxxvi}.

Government of Canada Spending and Activities

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

Supporting Information on Lower-level Programs

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

Financial Statements and Financial Statement Highlights

Agency Activities

Financial Statements

CRA's financial statements (unaudited) for the year ended March 31, 2022, are available on the [CRA webpage](#)^{lxxxix}.

Financial Statement Highlights

Condensed Statement of Operations (unaudited) for the Year Ended March 31, 2022 (dollars)

Financial Information	2021–2022 Planned Results	2021–2022 Actual Results	2020–2021 Actual Results	Difference (2021–2022 Actual Results Minus 2021–2022 Planned Results)	Difference (2021–2022 Actual Results Minus 2020–2021 Actual Results)
Total expenses	5,959,870,463	6,391,232,786	5,881,281,641	431,362,323	509,951,145
Total non-tax revenues	708,853,072	1,026,708,657	821,850,004	317,855,585	204,858,653
Net Cost of Operations Before Government Funding and Transfers	5,251,017,391	5,364,524,129	5,059,431,637	113,506,738	305,092,492

The 2021–2022 planned results information is provided in the Canada Revenue Agency's [Future-Oriented Statement of Operations and notes 2021–2022](#)^{xc}.

The CRA's net cost of operations before government funding and transfers in the fiscal year 2021 to 2022 amounted to \$5,364.5 million, an increase of \$305.1 million from the \$5,059.4 million net cost of operations before government funding and transfers in the fiscal year 2020 to 2021.

Personnel expenses (salaries and other allowances and benefits) represent 78% of total expenses and are the CRA's primary costs. They have increased by \$472.6 million in the fiscal year 2021 to 2022, mainly due to an increase in the number of employees, economic salary increases and salary increments. The growth of approximately 6,600 full-time equivalents was critical to ensure the delivery of new and extended COVID-19 benefits and subsidy programs as well as Budget 2021 initiatives.

The remaining 22% of expenses are comprised of other costs such as information technology (IT) and accommodation expenses. Total non-personnel expenses have increased by \$37.4 million in the fiscal year 2021 to 2022. This variance mainly stems from IT equipment and services (\$68.0 million), including services from Shared Services Canada, which increased for expanded mainframe processing capacity for income tax filings and the implementation and ongoing support of real-time T1 notices of assessment. Additionally, there was an increase in accommodation expenses (\$18.6 million) due to major tenant services projects and fit-up costs related to the Workplace of the future. The overall increase was offset by an adjustment recorded in fiscal year 2021 to 2022 following the conclusion of an agreement with a provincial partner.

Non-tax revenues have increased by \$204.9 million in the fiscal year 2021 to 2022, mostly attributable to the increase in costs recovered for the administration of COVID-19 benefit programs (\$226.8 million).

Condensed Statement of Financial Position (unaudited) as of March 31, 2022 (Dollars)

Financial Information	2021–2022	2020–2021	Difference (2021–2022 minus 2020–2021)
Total net liabilities	1,265,352,188	1,273,792,914	(8,440,726)
Total net financial assets	469,777,822	433,872,987	35,904,835
Agency net debt	795,574,366	839,919,927	(44,345,561)
Total non-financial assets	480,821,947	483,200,638	(2,378,691)
Agency Net Financial Position	314,752,419	356,719,289	(41,966,870)

Liabilities have remained rather stable in the fiscal year 2021 to 2022 with an overall decrease of \$8.4 million. This variance is mainly explained by an increase in salary accruals (\$31.9 million) resulting from an increase in the number of employees, economic salary increases and salary increments, which is partially offset by a decrease in accounts payable to other government departments and agencies (\$23.1 million) mainly due to the decrease in the amount payable to the Treasury Board Secretariat for the final adjustment to CRA's employee benefit plan expense.

The increase of \$35.9 million in financial assets is mainly explained by an account receivable recorded in the fiscal year 2021 to 2022 following the conclusion of an agreement with a provincial partner.

Non-financial assets are primarily comprised of tangible capital assets (97%). The net book value of tangible capital assets has increased by \$11.7 million in fiscal year 2021 to 2022. Costs capitalized (\$81.5 million) are mostly comprised of in-house software development (\$78.8 million) for major projects, including T3 modernization (\$27.9 million), Canada emergency benefits in response to COVID-19 (\$15.2 million), Canada Pension Plan and Employment Insurance Act rulings and agreements (\$4.8 million) and Appeals modernization (\$4.5 million).

Administered Activities

Condensed Statement of Administered Revenues and Pension Contributions, Statement of Administered Expenses and Recoveries (Unaudited), and Statement of Administered Cash Flows for the Year Ended March 31, 2022 (in Millions of Dollars)

Financial Information	2021–2022	2020–2021	Difference (2021–2022 minus 2020–2021)
Total administered revenues and pension contributions	586,374	482,409	103,965
Total net administered expenses and recoveries	(90,215)	(195,082)	104,867
Revenues paid or payable directly to a province	(543)	(454)	(89)
Changes in administered assets and liabilities	(21,816)	(14,759)	(7,057)
Net cash deposited in the Consolidated Revenue Fund of the Government of Canada	473,800	272,114	201,686

The CRA administers revenues for the Government of Canada, provincial and territorial governments and First Nations as well as pension contributions and other revenues for the Canada Pension Plan. For the fiscal year 2021 to 2022, total administered revenues amounted to \$586,374 million. This represented an increase of \$103,965 million or 21.6% from 2020 to 2021. This increase reflects better labour market conditions, strong growth in corporate earnings and higher retail sales, in line with the economic recovery. The growth in income was partially offset by the gradual elimination of taxable benefits paid under the

Canada's COVID 19 Economic Response Plan (the Plan). A one-time \$5,400 million goods and services tax credit payment in April 2020 led to a decrease in 2020 to 2021 revenues.

The CRA administers expenses for the Government of Canada, provincial and territorial governments as well as the doubtful accounts expense for the Canada Pension Plan. The CRA also administers recoveries for the Government of Canada relating to Old Age Security, employment insurance, and Canada recovery benefits. Total net administered expenses and recoveries amounted to \$90,215 million in 2021 to 2022, a decrease of \$104,867 million or 53.8% from 2020 to 2021. This decrease is attributable to the end of several benefit payments made under the Plan. This decrease was partially offset by targeted measures introduced in 2021 to 2022. Recoveries of Old Age Security, employment insurance, and Canada Recovery benefits led to a \$1,300 million increase in recoveries.

Condensed Statement of Administered Assets and Liabilities (Unaudited) as at March 31, 2022 (in Millions of Dollars)

Financial Information	2021–2022	2020–2021	Difference (2021–2022 minus 2020–2021)
Total administered assets	179,602	150,603	28,999
Administered liabilities	79,594	72,411	7,183
Net amount due to the Consolidated Revenue Fund	100,008	78,192	21,816
Total liabilities	179,602	150,603	28,999

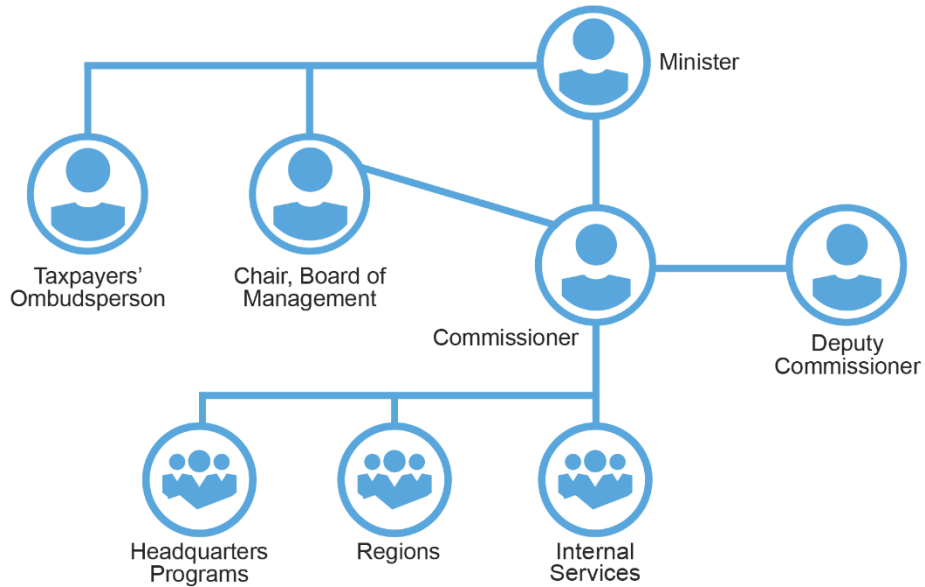
Total administered assets amounted to \$179,602 million as at March 31, 2022, an increase of \$28,999 million or 19.3% from 2020 to 2021. The increase results from higher accruals and growth in arrears related to revenue growth. Amounts receivable from benefit recipients have increased due to redeterminations and are presented separately in 2021 to 2022. They reflect overpayments based on available information as at March 31, 2022.

Administered liabilities amounted to \$79,594 million as at March 31, 2022, an increase of \$7,183 million or 9.9% from 2020 to 2021.



Corporate Information

Organizational Profile



Minister: The Honourable Diane Lebouthillier P.C., M.P.

Ministerial profile: National Revenue

Institutional head: Bob Hamilton

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

Chair, Board of Management: Suzanne Gouin

Year of Commencement: 1999

Raison d'être, Mandate and Role

Information on the CRA's raison d'être, mandate and role is available on the [CRA website](#)^{xcii}.

For more information on the CRA's organizational mandate letter commitments, see the [Minister's mandate letter](#)^{xciii} and [supplementary mandate letter](#)^{xciv}.

Operating Context

Information on the CRA's operating context is available on the [CRA website](#)^{xcv}.

Reporting Framework

The CRA's Departmental Results Framework and Program Inventory of record for 2021–2022 are shown below.

Core Responsibility	Departmental Result	Program Inventory	Performance Indicator
Tax	Taxpayers comply with Canadian tax obligations, the right tax revenue is secured for Canadians, and Canadians have trust in the CRA.	<ul style="list-style-type: none"> • tax services and processing • returns compliance • collections • reporting compliance • objections and appeals • taxpayer relief • service complaints • charities • registered plans • policy, rulings and interpretations 	<ul style="list-style-type: none"> • Percentage of individual tax returns filed on time • Percentage of businesses registered for GST/HST • Percentage of tax liabilities paid on time • Percentage of Canadians who participate in the tax system • Ratio of collectible tax debt to total net receipts (cash accounting) • Percentage of external service standards that are met • Service Satisfaction Index • Public Perception Index: trust
Benefits	Canadians receive their rightful benefits.	<ul style="list-style-type: none"> • benefits 	<ul style="list-style-type: none"> • Percentage of Canada child benefit payments issued to recipients on time • Percentage of respondents satisfied with overall benefits experience • Percentage of taxpayers (benefits recipients) who filed a return as a result of targeted CRA intervention

Supporting Information on the Program Inventory

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

Supplementary Information Tables

The following supplementary information tables are available on the [Canada.ca website](#)^{xcvii}:

- Reporting on Green Procurement
- Authorities approved after Main Estimates (dollars)
- Details on transfer payment programs
- Gender-based Analysis Plus (GBA Plus)
- Response to parliamentary committees and external audits
- Board of Management attendance record for 2021–2022 and compensation rates

Federal tax expenditures

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

Public Service Commission and assessment of recourse reports

The Canada Revenue Agency Act requires the CRA to include in its annual reporting a copy of any report produced under subsection 56(1) or a summary statement of any assessment produced under section 59. The report and assessment are produced on an as needed basis. During 2021–2022, the Public Service Commission did not prepare, or have prepared on its behalf, a report to the CRA pursuant to subsection 56(1) of the Canada Revenue Agency Act on the consistency of the CRA's staffing program with the principles set out in the Summary of its Corporate Business Plan. For the same period, the CRA did not prepare pursuant to section 59 of the Canada Revenue Agency Act an assessment of the recourse the CRA provides or administers in its management of human resources.

Organizational contact information

Connaught building

555 MacKenzie Avenue

Ottawa ON K1A 0L5

Telephone: 613-957-3688

Web page: www.canada.ca/en/revenue-agency^{xcix}

Appendix: definitions

appropriation

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

budgetary expenditures

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

core responsibility

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

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

departmental priority

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

departmental result

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

A quantitative measure of progress on a departmental result.

departmental results framework

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

departmental results report

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

experimentation

The conducting of activities that seek to first explore, then test and compare the effects and impacts of policies and interventions in order to inform evidence-based decision-making, and improve outcomes for Canadians, by learning what works, for whom and in what circumstances. Experimentation is related to, but distinct from innovation (the trying of new things), because it involves a rigorous comparison of results. For example, using a new website to communicate with Canadians can be an innovation; systematically testing the new website against existing outreach tools or an old website to see which one leads to more engagement, is experimentation.

full-time equivalent

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)

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

government-wide priorities

For the purpose of the 2021–2022 Departmental Results Report, government-wide priorities refers to those high-level themes outlining the government's agenda in the 2020 Speech from the Throne, namely: Protecting Canadians from COVID-19; Helping Canadians through the pandemic; Building back better – a resiliency agenda for the middle class; The Canada we're fighting for.

horizontal initiative

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

non-budgetary expenditures

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

performance

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

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

performance reporting

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

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

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

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

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

result

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

statutory expenditures

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

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

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

Endnotes

- ⁱ Canada Recovery Hiring Program, <https://www.canada.ca/en/revenue-agency/services/wage-rent-subsidies/recovery-hiring-program.html>
- ⁱⁱ Canada Worker Lockdown Benefit, <https://www.canada.ca/en/revenue-agency/services/benefits/worker-lockdown-benefit.html>
- ⁱⁱⁱ Hardest-Hit Business Recovery Program, <https://www.canada.ca/en/revenue-agency/services/wage-rent-subsidies/hardest-hit-business-recovery-program.html>
- ^{iv} Tourism and Hospitality Recovery Program, <https://www.canada.ca/en/revenue-agency/services/wage-rent-subsidies/tourism-hospitality-recovery-program.html>
- ^v Economic Response Plan, <https://www.canada.ca/en/departement-finance/economic-response-plan.html>
- ^{vi} Canada Worker Lockdown Benefit, <https://www.canada.ca/en/revenue-agency/services/benefits/worker-lockdown-benefit.html>
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- ^{viii} Canada Recovery Sickness Benefit, <https://www.canada.ca/en/revenue-agency/services/benefits/recovery-sickness-benefit.html>
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- ^x Temporary Wage Subsidy, <https://www.canada.ca/en/revenue-agency/services/subsidy/temporary-wage-subsidy.html>
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- ^{xiv} Hardest-Hit Business Recovery Program, <https://www.canada.ca/en/revenue-agency/services/wage-rent-subsidies/hardest-hit-business-recovery-program.html>
- ^{xv} Tourism and Hospitality Recovery Program, <https://www.canada.ca/en/revenue-agency/services/wage-rent-subsidies/tourism-hospitality-recovery-program.html>
- ^{xvi} Community Volunteer Income Tax Program, <https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program.html>
- ^{xvii} Liaison Officer Service, <https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program.html>
- ^{xviii} 2021–2022 Departmental Plan, <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/departmental-plan/2021–2022-departmental-plan.html>
- ^{xix} Individual tax filing assistance, <https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program/individual-tax-filing-assistance.html>

- xx Let us help you get your benefits, <https://www.canada.ca/en/revenue-agency/services/indigenous-peoples/credit-benefit-short-return.html>
- xxi Disability tax credit, <https://www.canada.ca/en/revenue-agency/services/tax/individuals/segments/tax-credits-deductions-persons-disabilities/disability-tax-credit.html>
- xxii GC InfoBase, <https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#start>
- xxiii GC InfoBase, <https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#start>
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- xxviii GBA Plus, <https://women-gender-equality.canada.ca/en/gender-based-analysis-plus.html>
- xxix 2030 Agenda and the Sustainable Development Goals, <https://www.canada.ca/en/employment-social-development/programs/agenda-2030.html>
- xxx Canada Child Benefit, <https://www.canada.ca/en/revenue-agency/services/child-family-benefits/canada-child-benefit-overview.html>
- xxxi GST/HST Credit, <https://www.canada.ca/en/revenue-agency/services/child-family-benefits/canada-child-benefit-overview.html>
- xxxii Canada workers benefit, <https://www.canada.ca/en/revenue-agency/services/child-family-benefits/canada-workers-benefit.html>
- xxxiii Benefits Outreach Program, <https://www.canada.ca/en/services/taxes/income-tax/personal-income-tax/help-others/outreach.html>
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- xxxv Disability Tax Credit, <https://www.canada.ca/en/revenue-agency/services/tax/individuals/segments/tax-credits-deductions-persons-disabilities/disability-tax-credit.html>
- xxxvi Community Volunteer Income Tax Program, <https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program.html>
- xxxvii Northern Service Centres, <https://www.canada.ca/en/revenue-agency/corporate/contact-information/northern.html>
- xxxviii Directive on Open Government, <https://www.tbs-sct.canada.ca/pol/doc-eng.aspx?id=28108>
- xxxix My Account, <https://www.canada.ca/en/revenue-agency/services/e-services/e-services-individuals/account-individuals.html>
- xl My Business Account, <https://www.canada.ca/en/revenue-agency/services/e-services/e-services-businesses/business-account.html>
- xli Represent a Client, <https://www.canada.ca/en/revenue-agency/services/e-services/represent-a-client.html>
- xlii Community Volunteer Income Tax Program, <https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program.html>

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- xliii Digital Operations Strategic Plan: 2021-2024, <https://www.canada.ca/en/government/system/digital-government/government-canada-digital-operations-strategic-plans/digital-operations-strategic-plan-2021-2024.html>
- xliiv Community Volunteer Income Tax Program, <https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program.html>
- xliv Taxpayers' Ombudsperson, <https://www.canada.ca/en/taxpayers-ombudsperson.html>
- xlvi Budget 2022, <https://budget.gc.ca/2022/home-accueil-en.html>
- xlvii Underground Economy Business Plan 2021-2021, <https://www.canada.ca/en/revenue-agency/programs/about-canada-revenue-agency-cra/corporate-reports-information/underground-economy-business-plan-2021-2022.html>
- xlviii Digital Operations Strategic Plan: 2021-2024, <https://www.canada.ca/en/government/system/digital-government/government-canada-digital-operations-strategic-plans/digital-operations-strategic-plan-2021-2024.html>
- xlix Digital Operations Strategic Plan: 2021-2024, <https://www.canada.ca/en/government/system/digital-government/government-canada-digital-operations-strategic-plans/digital-operations-strategic-plan-2021-2024.html>
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- liv Diversity and inclusion in the public service, <https://www.canada.ca/en/government/publicservice/wellness-inclusion-diversity-public-service/diversity-inclusion-public-service2.html>
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- lviii Online service feedback form, https://apps.cra-arc.gc.ca/ebsci/uisp/rc193/entry?request_locale=en
- lix My Account, <https://www.canada.ca/en/revenue-agency/services/e-services/e-services-individuals/account-individuals.html>
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