Budget 2024

Statement and Impacts Report on Gender, Diversity, and Inclusion
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A foundational strength of Canada is its diversity. Since the 2016 Fall Economic Statement, our government has expressly included gender and diversity in the development of policy, taxation and resource allocation decisions.

The Canadian Gender Budgeting Act, which came into effect in December 2018, enshrined gender budgeting in legislation. This approach mandated reporting on the gender and diversity impacts for all new budget measures in every budget cycle. Budget 2024 constitutes the fifth annual report.

Canada’s gender budgeting approach has yielded significant positive results and continues to evolve—leveraging key strengths and identifying areas where improvements are most needed.

### Evolution of Gender Budgeting in Canada

In practice, Canada’s gender budgeting approach, particularly its efforts towards incorporating both gender and diversity, has garnered international recognition. Amongst Organisation for Economic Co-operation and Development (OECD) countries, Canada ranks first for gender budgeting best practices— with the 2022 OECD Survey on Gender Budgeting citing Canada’s clear identification of gender equality objectives within the budget process and the systematic use of analytical tools, to inform gender-responsive policies.

Since 2015, the government has been working to close inequalities by building an economy that works for everyone. This is why the government has made and is making significant investments to strengthen Canada’s social safety net for every generation—investments which enable more women to participate in the workforce, more children and seniors to get the dental care they need, more diverse Canadians to feel safe in their communities, and more support to addressing the violence Indigenous women and girls face. Key investments since 2015 to uplift Canadians include:
– **Early Learning and Child Care**, which is supporting better economic outcomes for women, by making it possible for more women to participate in the workforce, while securing access to quality child care and learning, thus contributing to positive childhood development and the future well-being of children.

– The interim **Canada Dental Benefit** has helped hundreds of thousands of children get the oral health care they need, and once fully implemented in 2025, the new **Canadian Dental Care Plan** will improve the long-term health of 9 million Canadians, who may have previously been unable to visit an oral health professional due to the cost.

– The **National Action Plan to End Gender-Based Violence** provides targeted action to protect Canadians who experience or are at risk of experiencing violence because of their sex, gender, gender identity, gender expression, or perceived gender.

– The **Federal 2SLGBTQI+ Action Plan** advances the rights and equality for Two-Spirit, lesbian, gay, bisexual, transgender, queer, intersex, and other sexually and gender diverse people in Canada.

– The **Implementation of the National Action Plan to End the Tragedy of Missing and Murdered Indigenous Women and Girls** is providing targeted, culturally-appropriate supports to Indigenous women, girls, and 2SLGBTQIA people, while working to address the root causes of the violence they face.

In Budget 2024, the government is making investments to close the divide between generations. For younger Canadians, the government is taking new action to reduce tax advantages that benefit the wealthy, is investing to build more homes, faster, is strengthening Canada’s social safety net, and is boosting productivity and innovation to grow an economy with better-paying opportunities.

These efforts will improve the lives of all younger Canadians, and their impacts will be greatest for lower-income and marginalized younger Canadians, who will benefit from new pathways to unlock a fair chance at building a good middle class life.

This starts with a focus on housing. Resolving Canada’s housing crisis is critical for every generation and the most vulnerable Canadians. The government is building more community housing to make rent more affordable for lower-income Canadians, including through:

– The $618.2 million Federal Community Housing Initiative;

– The $15 billion Affordable Housing Fund, including a $1 billion top-up in Budget 2024;

– The $1.5 billion Co-Operative Housing Development Program; and,

– The $4.4 billion Housing Accelerator Fund, including a $400 million top-up in Budget 2024.
These investments provide Canadians and younger generations with opportunity — finding an affordable home to buy or rent; having access to recreational spaces, amenities, and schools to raise families.

Having a place to call home creates a broad range of benefits. When survivors of domestic partner violence can find affordable housing, this creates a safe home base for their children to break cycles of violence and poverty. When Indigenous people can find affordable housing that meets their specific needs that means they can access cultural supports to help heal from the legacy of colonialism. When persons with disabilities are able to find low-barrier or barrier-free housing, this enables them to utilize the entirety of their homes.

To ensure that young people and future generations benefit from continued actions for sustained and equitable prosperity for all, this budget makes key investments to guarantee access to safe and affordable housing, help Canadians have a good quality of life while dealing with rising costs, and provide economic stability through good-paying jobs and opportunities for upskilling.

**Building More Affordable Homes**

The housing crisis impacts Canadians differently based on their background, and today it is disproportionately impacting younger Canadians, especially Millennials and Gen Z, who are renting at higher rates than older generations. For lower-income households in particular, affordability challenges erode disposable income and household savings capacity, which could otherwise be put towards educational and professional opportunities, upward mobility and general life satisfaction. One in five young adults not living with their parents live in unaffordable housing and spend 30 per cent or more of their pre-tax income on housing costs. To offset these costs, younger Canadians are often living with their parents or extended family, or roommates, to cover high housing and living costs.

To alleviate the rising housing costs, especially for young adults, Budget 2024 supports governmental and non-governmental stakeholders in initiatives to increase Canadians access affordable housing. These efforts will advance well-being and contribute to a prosperous Canada. For example, several studies have shown that housing affordability has a positive impact on the well-being of families with children and improves children’s outcomes. For other groups such as women and newcomers, who are more likely to work minimum wage and part-time jobs, having a safe and affordable place to call home prevents them from returning to contexts of domestic violence.

Budget 2024 therefore adopts a nuanced approach to address the specific housing needs of the diverse Canadian population. Some measures (detailed in Chapter 1) include:

- **Addressing Homelessness and Encampments**, which would reach those most at risk of homelessness, which include Indigenous people, Black and racialized people, and veterans. As an example, Indigenous people represent five per cent of the total population, but account for 39.1 per cent of shelter users in Canada. Women on the
other hand are more likely to experience “hidden homelessness,” as they tend to exhaust all informal supports and resources before seeking formal services. Domestic violence is a leading cause of homelessness among women. Moreover, it is estimated that 45 per cent of all people experiencing homelessness are disabled or diagnosed with a mental illness.

- **Sheltering Asylum Claimants**, which would provide safe and secure housing for the rising number of asylum seekers coming to Canada. Asylum claimants are a diverse population, which can include 2SLGBTQI+ people, and Black and racialized people fleeing contexts of persecution, oppression, and conflict.

- **Protecting and Expanding Affordable Housing** would support households in core housing need and help them maintain a good standard of living. In 2021, according to Statistics Canada, 7.7 per cent of the Canadian population experienced core housing need, with women and girls having a slightly higher incidence (8.2 per cent) compared to men and boys (7.1 per cent).

- Measures to **Save for a First Down Payment, Faster**, would help young Canadians save for their first home, especially as the Canadian homeownership rate has been on the decline after peaking in 2011 (69.0 per cent).

- **Building Apartments, Bringing Rents Down**, would benefit low- and middle-income renters, and particular subgroups that are more likely to be renters. Renters who more recently entered the housing market, who typically pay higher rents, are more likely to be Black, Arab, or Latin American (9.7 to 11.9 per cent), recent immigrants (16.7 per cent), and aged 18 to 34 (38.6 per cent). Single-parent family households are also more likely to be renters in core housing need (29.4 per cent), compared to the total population of renters (17.2 per cent).

**Making Life More Affordable**

For many Canadians the cost of living remains elevated. In addition to the costs associated with a place to call home, families still need to cover a range of basic needs, such as food, transportation, medical bills, and necessities for their children’s well-being.

Recognizing how multiple costs can accumulate and squeeze household budgets, the government has in recent months taken actions such as the **Grocery Rebate**, to provide targeted inflation relief for 11 million low- and modest-income Canadians and families. Other measures also include **Cracking Down on Predatory Lending**, to ensure that the most vulnerable in our society -- which often include low-income people, seniors, and newcomers -- are not financially exploited. Increasing Canada Student Grants and **Raising the interest-free Canada Student Loan limits** have helped younger people to pursue their dreams regardless of their background or ability to pay.

There is recognition that transformative supports are still needed to help Canadians deal with affordability challenges.
– **Launching a National Pharmacare Plan** will be transformative for those who rely on contraceptives and diabetes medications. Once agreements are reached with willing provinces and territories, up to 9 million Canadians of reproductive age will have better access to contraception and reproductive autonomy, improving their ability to plan for their future. Additionally, one in four Canadians with diabetes reported not following their treatment plan due to cost. Providing first-dollar coverage for diabetes medications will help improve the health of 3.7 million Canadians with diabetes and reduce the risk of serious life-changing health complications such as blindness or amputations.

– **A National School Food Program** would improve dietary quality and reduce health inequities. Currently one in four children in Canada, experience food insecurity. While this program would primarily support children, there is also a gendered impact for parents, as women typically invest more time and money preparing food for school. It is estimated that a program covering breakfast and lunch would save participating families up to $800 per year, with lower-income families seeing proportionally greater benefits.

– **The Local Food Infrastructure Fund** would benefit equity-deserving populations, particularly Indigenous people, Black communities, and women led one-parent households, by supporting community-based organizations to invest in local food infrastructure to enhance access to nutritious and culturally appropriate food. Nearly 43 per cent of women lone-parent households and one in four children under 18 are food insecure. Over 39 per cent of Black households and 33 per cent of off-reserve Indigenous population report food insecurity.

– **The Canadian Shellfish Sanitation Program** would provide Indigenous communities with access to safe shellfish harvesting for food, social, and ceremonial purposes. Inuit youth and adults experience the greatest food insecurity among all Canadians (about 57 per cent of Inuit youth and 45 per cent of Inuit adults).

– **Launching the Canada Disability Benefit** would improve the quality of life for working-age persons with disabilities, who are more likely to face multiple and compounding barriers. About 60 per cent of persons with disabilities between the ages of 25 and 64 are employed, compared with about 80 per cent for those age 25 to 64 without a disability. Canadians aged 18-64 with disabilities experience poverty at about twice the rate of Canadians aged 18-64 without disabilities (23 per cent vs. 12 per cent).

– **Establishing a Child Care Expansion Loan Program** would increase the availability of not-for-profit and public child care spaces across Canada. The program will offer $1 billion in low-cost loans and $60 million in non-repayable contributions to not-for-profit child care providers for the construction and renovation of child care centres. This initiative is not just about ensuring the spaces needed, it is also about ensuring that these spaces support the diverse needs of Canadian families, including those of vulnerable and underrepresented communities.
– **Cracking Down on Junk Fees**, would help strengthen consumer protections for Canadians and better ensure fair and transparent pricing within the marketplace. This will help ensure that all Canadians, particularly those who are disproportionately impacted like low-income Canadians, are not adversely impacted by unfair fees.

– **Cheaper Internet, Home Phone and Cell Phone Plans**, through the removal of extra switching fees, are expected to benefit all Canadians and in particular low-income Canadians. Certain populations are more likely experience lower incomes, such as Indigenous people (12.3 per cent) compared to the non-Indigenous population (7.2 per cent), newcomers (8.1 per cent) compared to those born in Canada (6.7 per cent), and persons with disabilities (10.6 per cent) compared to persons without disabilities (5.7 per cent).

**Good Jobs and Meaningful Opportunities for Everyone**

Economic opportunities for young people ensure that Canadians and Canada reach their full potential. Access to economic opportunities allows Canadians – no matter their background – to build a life that works for them. This looks like the ability to own a home or afford rent, have a family, invest in meaningful experiences, save for their futures, or support their parents. In the long-term, this creates flourishing communities.

Canada must support young people to get the skills they need to reach their and Canada’s full potential. This is especially true for those seeking careers as skilled trade workers, who are pivotal to the essential sectors such as infrastructure, manufacturing, and increasingly the low-carbon economy. Despite the increasing need for skilled tradespeople, the overall certification rate has declined over time, with the number of certificates awarded to new apprentices growing at a slower pace than the number of new registrations in apprenticeship programs.

To unlock pathways for more Canadians, especially younger people, to engage in well-paying and diversified employment and educational opportunities, Budget 2024 proposes strategic investments, which include:

– **More Jobs for young Canadians through the Jobs and Skills Training for Gen Z**, which would deliver a range of activities that help youth (aged 15 to 30) overcome barriers to employment. Youth who face barriers often include youth who are Indigenous; Black and racialized, 2SLGBTQI+, persons with disabilities, early leavers from high school, low income, those in precarious housing, and living in rural, remote, Northern or fly-in communities.

– **More Skilled Trades Workers Building Homes**, reinforces the government’s commitment to particularly support younger people gain valuable work experiences and secure good-paying jobs. The average completion rate for men in the top 15 largest apprenticeship programs in Canada was 47 per cent in 2021, but much lower for women, at 34 per cent. In Budget 2024, the government proposes to provide funding for the Canadian Apprenticeship Strategy to the Skilled Trades Awareness and Readiness (STAR) program to encourage high school students to
enter the skilled trades and includes a focus on those who face barriers such as equity-deserving groups, and funding for the Apprenticeship Service to help create placements with SMEs for apprentices. The Apprenticeship Service offers additional financial support to SMEs that hire women and apprentices from other equity deserving groups.

- **Empowering Young Entrepreneurs**, would target young entrepreneurs and aspiring business owners aged 18-39, including from various equity-deserving groups, such as entrepreneurs from official language minority communities and rural and remote communities, as well as women, Black, Indigenous, and newcomer entrepreneurs.

- **More Rent Supports for Students** would benefit students, especially those with dependents. As of 2022-23, housing costs (whether in student residence or an apartment off-campus) accounted for the biggest draw on Registered Education Savings Plans. Canadians aged 15-24 not living with a parent spend, on average, 23 percent of their income on housing, compared to 16 percent across all age groups.

- **Helping People Return to School** is targeted at adult learners, so that they get the support they need to succeed in the workforce and manage the financial and time pressures of pursuing higher education, while still raising families. Women are disproportionately represented (60 per cent) amongst those who have historically taken up these supports.

- **Investing in Homegrown Research Talent**, is targeted at postsecondary student researchers, so they can learn, grow, and enter a fulfilling career. These researchers are typically younger adults. Of award recipients of the Social Sciences and Humanities Research Council, the Canadian Institutes of Health Research, and the Natural Sciences and Engineering Research Council, those who identify as women comprise 63 per cent, 43 per cent, and 24 per cent respectively.

- **Strengthening Canada’s AI Advantage**, which is targeting all Canadians by supporting an AI regulatory and global leadership regime as well as new AI initiatives meant to ensure Canada can continue to be a world leader in AI research, talent and commercialization.
The Gender Results Framework

In 2018 the Government introduced the Gender Results Framework, to complement the Canadian Gender Budgeting Act. The Gender Results Framework represents the Government of Canada’s vision for gender equality. Under this framework, the federal government has identified six key areas (see Figure 1) where change is required to advance gender equality. The framework is designed as a whole-of-government tool to track how Canada is doing to achieve gender equality objectives. It is also aligned with the Government of Canada’s policy of Gender-based Analysis Plus, ensuring that gender is considered in addition and in relation to other intersecting identity factors including age, disability, education, ethnicity, race, geography, sex, religion, economic status, and language.

Figure 1
Gender Equality Goals for Canada

The Gender Results Framework is aligned with the Government of Canada’s policy of GBA Plus, ensuring that gender is considered in addition and in relation to other intersecting identity factors, including age, disability, education, ethnicity, race, geography, sex, religion, economic status, and language.

Note on Methodology

As with previous budgets, this Statement uses indicator dashboards for the six pillars of the Gender Results Framework, to track progress towards equality across gender and intersecting identity factors. Building on the Budget 2021 investments in disaggregated data, the Statement puts an emphasis on an intersectional approach to reporting data. It recognizes that that no person is defined by a single identity and that overlapping identity factors contribute to varying outcomes across groups.

The terminology used in this Statement is partially dictated by the data collection process, which, until recently, continued to reflect binary norms around gender and did not consider differences between sex at birth and gender identity. Where the data is available, these differences will be reflected in the indicator dashboards.

However, it is not always possible to report on the indicators for each group individually, due to concerns around small population sizes and protecting privacy. This is the case for some statistics disaggregated by sexual orientation (lesbian, gay, or bisexual) or by non-binary gender identity.

In terms of time periods reflected in the dashboards, this varies, as not all Statistics Canada surveys are conducted across a consistent time series. Where possible, efforts have been made to reflect the most recently available data. It should also be noted that due to the potential differences in methodology and context across some surveys, small differences across groups should be viewed with caution.
Gender Results Framework

**Pillar: Education and Skills Development**
Goal: Equal opportunities and diversified paths in education and skills development.

Equal access to quality education and skills training is the cornerstone of a just and thriving society.

### Educational attainment

University at bachelor’s degree level or above (highest education, 25-54 years, %, 2016, 2021)*

<table>
<thead>
<tr>
<th>Field of study</th>
<th>Share of bachelor’s degree students who are women (%, 2015/2016 and 2021/2022)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health care</td>
<td></td>
</tr>
<tr>
<td>Education and learning</td>
<td></td>
</tr>
<tr>
<td>Social and behavioural sciences</td>
<td></td>
</tr>
<tr>
<td>Trades, services, natural resources and conservation</td>
<td></td>
</tr>
<tr>
<td>Arts and humanities</td>
<td></td>
</tr>
<tr>
<td>Business and administration</td>
<td></td>
</tr>
<tr>
<td>Science and science technology</td>
<td></td>
</tr>
<tr>
<td>Mathematics and computer and information sciences</td>
<td></td>
</tr>
<tr>
<td>Engineering and engineering technology</td>
<td></td>
</tr>
<tr>
<td>Total all fields = 57% (unchanged)</td>
<td></td>
</tr>
</tbody>
</table>

### Field of study

Share with apprenticeship or trade as highest education (25-54 years, %, 2021)*

<table>
<thead>
<tr>
<th>Field of study</th>
<th>Share granted to women (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>11</td>
</tr>
<tr>
<td>Early childhood educators and assistants</td>
<td>98</td>
</tr>
<tr>
<td>Hairstylists and estheticians</td>
<td>91</td>
</tr>
<tr>
<td>Community and social service workers</td>
<td>90</td>
</tr>
<tr>
<td>Plumbers, pipefitters and steamfitters</td>
<td>2</td>
</tr>
<tr>
<td>Heavy duty equipment mechanics</td>
<td>2</td>
</tr>
<tr>
<td>Refrigeration and air conditioning mechanics</td>
<td>2</td>
</tr>
<tr>
<td>Total all fields = 57% (unchanged)</td>
<td></td>
</tr>
</tbody>
</table>

### Tradespeople

Registered apprentice certificates granted to women (2016, 2022)

<table>
<thead>
<tr>
<th>Field of study</th>
<th>Distribution among women (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hairstylists and estheticians</td>
<td>2016: 30% 2022: 30%</td>
</tr>
<tr>
<td>Food service</td>
<td>2016: 3% 2022: 3%</td>
</tr>
<tr>
<td>Community and social service workers</td>
<td>2016: 9% 2022: 9%</td>
</tr>
<tr>
<td>Carpenters</td>
<td>2016: 17% 2022: 17%</td>
</tr>
<tr>
<td>Interior finishing</td>
<td>2016: 2% 2022: 2%</td>
</tr>
<tr>
<td>Electricians</td>
<td>2016: 0% 2022: 0%</td>
</tr>
</tbody>
</table>

### High school mathematics, reading and science

Share aged 15 at proficiency level 2 or above (minimum level of proficiency students should acquire by end of secondary education, % 2006-2022)

<table>
<thead>
<tr>
<th>Field of study</th>
<th>Boys 80</th>
<th>Girls 79</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mathematics</td>
<td>75</td>
<td>2006</td>
</tr>
<tr>
<td>Reading</td>
<td>75</td>
<td>2006</td>
</tr>
<tr>
<td>Science</td>
<td>95</td>
<td>2006</td>
</tr>
</tbody>
</table>

Note: * As the non-binary population is small, data aggregation to a two-category gender protects confidentiality. People in the category “non-binary persons” are distributed into the other two-gender categories and denoted by the “+” symbol. Recent immigrants are persons who landed in Canada within the last 10 years.

Sources: Census of Population, Canadian Survey on Disability, Registered Apprenticeship Information System, Postsecondary Student Information System, Programme for International Student Assessment.
Although women may be underrepresented in certain educational fields, substantial progress has been made in overall educational attainment for women, Indigenous people, recent immigrants, racialized people and persons with a disability.

- With each successive generation of Canadians, both men and women have attained a higher level of education, with women more likely than men to attain a bachelor's degree or above.

- While women remain less likely than men to enroll in the fields of science, technology, engineering, and mathematics (STEM), enrolment in these fields accounted for almost two-thirds of the increase in women’s enrolment in bachelor degree programs between 2015-16 and 2021-22.

- A higher proportion of Black and racialized people and recent immigrants attain a bachelor’s degree or above, but with women outperforming men to a lesser extent than observed in the total population within these groups. However, persons with a disability and Indigenous people are less likely to attain a bachelor’s degree, with men less likely to attain a degree compared to women.

- Women continue to be underrepresented among new apprenticeship certificate holders, and the gap has slightly worsened in recent years with women’s share decreasing from 13 per cent to 11 per cent since 2016. Nevertheless, there has been a shift in the composition of certificates granted to women away from trades historically dominated by women and towards those dominated by men, including some well-paying construction trades, such as carpenters, interior finishers, and electricians.

- With respect to basic education, the vast majority of students in Canada continue to graduate from high school, with 87 per cent of boys and 92 per cent of girls completing high school within five years of starting grade 10. International test scores in mathematics, reading, and science show that Canadian 15-year-old boys and girls continue to compare favourably with their counterparts from other countries, although there has been a general decline in proficiency, consistent with a global trend. Overall, performance among girls and boys is comparable; however, boys continue to perform worse in reading.

Budget 2024 includes substantial investments in education including student financial assistance and training programs for young people, including women, Black and racialized people, and Indigenous people. Ensuring equal access to education and training opportunities fosters individual empowerment, economic prosperity, and global competitiveness. By breaking down discriminatory barriers and empowering individuals to shape their own paths to success, advancing equality of opportunities benefits not only individuals in historically disadvantaged groups, but all Canadians.
### Actions to Support Education and Skills Development

<table>
<thead>
<tr>
<th>Previous Budget Actions</th>
<th>Budget 2024 Actions*</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>As of March 31, 2023, CanCode 3.0</strong> has supported 2,756,271 training opportunities to K-12 students. As well, the program has surpassed targets for providing training and professional development opportunities to teachers (target 120,000, reached 134,615), and for reaching specific groups such as Indigenous youth (target 7 per cent, reached 7 per cent); youth with disabilities (target 1 per cent, reached 4 per cent); and youth located in rural, remote, and Northern communities (target 17 per cent, reached 23 per cent).</td>
<td>Additional funding for <strong>Coding Skills for Kids</strong> will support coding and digital skills training opportunities for kids in grades K-12.</td>
</tr>
<tr>
<td><strong>Funding for the Youth Employment and Skills Strategy</strong> in Budget 2021 supported 141,262 youth job placements and skills training opportunities in 2022-23, while support for the <strong>Student Work Placement Program</strong> supported 83,073 work-integrated learning opportunities for post-secondary students in their field of study in 2021-22.</td>
<td><strong>Investing in Homegrown Research Talent</strong> ensures the best possible educational opportunities in science for post-secondary students and fellows and will help further develop the skills-based workforce.</td>
</tr>
<tr>
<td>Through its various program streams, <strong>Mitacs</strong> supported a total of 21,431 work-integrated learning placements in 2022–23, hosting 9,800 students in both the for-profit and not-for-profit sectors.</td>
<td>Additional funding for <strong>First Nations K-12 Education and First Nations Post-Secondary Education</strong> will support First Nations elementary and secondary students on-reserve, and First Nations post-secondary students seeking to obtain a credential.</td>
</tr>
<tr>
<td><strong>Continued funding for the Jobs and Skills Training</strong> will support employment and skills development opportunities for young people, particularly those facing barriers to employment.</td>
<td>Expanding the <strong>Helping Students Gain Work Experience</strong> will provide quality work-integrated learning opportunities, such as co-ops, to post-secondary students.</td>
</tr>
<tr>
<td><strong>Increases to Canada Student Grants and Loans</strong> will stabilize access to post-secondary education for low- and middle-income families.</td>
<td><strong>Making it Easier to Save for Your Child’s Education</strong> will facilitate access to education savings to help children from low-income families pursue post-secondary education.</td>
</tr>
</tbody>
</table>
Gender Results Framework

Pillar: Economic Participation and Prosperity
Goal: Equal and full participation in the economy

An economy that advances equal and meaningful opportunities for participation creates strong economic growth for all Canadians.

### Labour force

Labour force participation rate, (25-54 years %, 2016 and 2023)*

<table>
<thead>
<tr>
<th>Year</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>78</td>
<td>69</td>
</tr>
<tr>
<td>2023</td>
<td>82</td>
<td>70</td>
</tr>
</tbody>
</table>

### Earnings and employment

Gender gap in median income and wages (25-54 years, %, 1976-2023)

<table>
<thead>
<tr>
<th>Year</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>1976</td>
<td>60</td>
<td>30</td>
</tr>
<tr>
<td>2023</td>
<td>60</td>
<td>20</td>
</tr>
</tbody>
</table>

Proportion in low-wage work (25-54 years, %, 1997-2023)**

<table>
<thead>
<tr>
<th>Year</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>1997</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>2023</td>
<td>10</td>
<td>10</td>
</tr>
</tbody>
</table>

Proportion in low-wage work (25-54 years, %, 2023)**

<table>
<thead>
<tr>
<th>Category</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Racialized</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>Immigrant</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Recent immigrant</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Indigenous</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Total</td>
<td>35</td>
<td>35</td>
</tr>
</tbody>
</table>

### Type and hours of work

Full-time employment (25-54 years, %, 2015-2023)

<table>
<thead>
<tr>
<th>Year</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>90</td>
<td>85</td>
</tr>
<tr>
<td>2023</td>
<td>94</td>
<td>88</td>
</tr>
</tbody>
</table>

Involuntary part-time employment (25-54 years, %, 2015-2023)

<table>
<thead>
<tr>
<th>Year</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>2.9</td>
<td>1.8</td>
</tr>
<tr>
<td>2023</td>
<td>1.8</td>
<td>1.5</td>
</tr>
</tbody>
</table>

Unpaid hours per day caring for a child or senior (25-54 years, 2021)*

<table>
<thead>
<tr>
<th>Year</th>
<th>Men+</th>
<th>Women+</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
<td>2</td>
<td>4</td>
</tr>
</tbody>
</table>

### Career choice

Share of women in selected occupations (%, 2023)

<table>
<thead>
<tr>
<th>Occupation</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nursing and health professionals</td>
<td>90</td>
</tr>
<tr>
<td>Legal, social, community and education services</td>
<td>89</td>
</tr>
<tr>
<td>Health services support</td>
<td>84</td>
</tr>
<tr>
<td>Trades helpers, construction labourers</td>
<td>13</td>
</tr>
<tr>
<td>General trades</td>
<td>9</td>
</tr>
<tr>
<td>Technical trades, transportation officers/controllers</td>
<td>5</td>
</tr>
</tbody>
</table>

### Child care costs

Consumer Price Index for child care services (Index, 2019=100, 2005-2023)

Note: * As the non-binary population is small, data aggregation to a two-category gender protects confidentiality. People in the category “non-binary persons” are distributed into the other two-gender categories and denoted by the “+” symbol. Labour force participation rates for “Has a disability” are 2017 and 2022. For racialized groups, 2016 value is from Census and 2023 value is from Labour Force Survey. Recent immigrants are persons who landed in Canada within the last 10 years.** Low-wage work is defined as two-thirds of the median hourly wage of full-time permanent employees aged 25-54 years. Sources: Labour Force Survey, Census of Population, Canadian Survey on Disability, Canadian Income Survey, Canadian Social Survey, Consumer Price Index (child care services).
Strong labour market conditions (including more flexibility in work arrangements and hybrid work) and reduced child care costs have fostered greater participation. Canadian women are participating in the labour market at a higher rate than at any time in history, as gender-based inequalities in economic outcomes continue to decline. Despite this progress, work remains to secure full and equal participation for women and other underrepresented groups.

- There have been substantial increases in labour market participation among Indigenous women and recent immigrant women in recent years. In fact, improvements in labour market performance of immigrants of both genders have exceeded that of the total population. Nonetheless, women, particularly those who are Indigenous, recent immigrants, racialized, or have a disability, continue to participate in the labour market at lower rates than men.

- Gender gaps in earnings have narrowed over the past few decades, with the gap in annual earnings reduced to 28 per cent (12 per cent for full-time hourly wages). However, women still constitute a disproportionate share of low-wage workers. Persons who are Indigenous, racialized or an immigrant, especially women who are recent immigrants, are also more likely to work in low-wage jobs.

- Labour market attachment for women has continued to see significant improvement. The share of women involuntarily working part-time because full-time employment could not be secured has continued to decline, although there remains a 9-percentage point gap in full-time employment rates between women and men.

- Women continue to shoulder a greater share of unpaid household responsibilities, dedicating 70 per cent more hours per week than men to child care duties or duties related to the care of seniors. This division of household responsibilities may contribute to women participating less in the labour force on a full-time basis.

- Child care is becoming more affordable, with the average cost now 76 per cent of the 2019 level. This trend is expected to continue as provinces work towards fulfilling commitments to achieve $10-per-day child care by the end of 2025-26. Reflecting, in part, recent government investments in early learning and child care, since the summer of 2020, the participation rate for women with children under the age of six has increased by three percentage points – a pace more than double that of the prior three years.

In this context, the government continues to make concerted efforts to ensure that every Canadian family has access to **affordable, high-quality child care** so that women can fully participate in the economy and to support **economic activity in Indigenous communities**.

Ensuring that every person has the opportunity and support to fully participate in the economy will not only raise the incomes of Canadian families but also contribute to the overall prosperity of the country. This means enabling opportunities for women in particular to pursue their careers at the same time as raising their families and supporting enterprising young Canadians from marginalized backgrounds to realize their dreams.
## Actions to Support Economic Participation and Prosperity

<table>
<thead>
<tr>
<th>Previous Budget Actions</th>
<th>Budget 2024 Actions*</th>
</tr>
</thead>
<tbody>
<tr>
<td>- As of April 1, 2024, eight provinces and territories will be providing <strong>regulated child care</strong> for an average of just $10-a-day or less, and all other provinces remain on track to deliver $10-a-day child care by March 2026.</td>
<td>- <strong>Boosting Indigenous Economic Opportunity</strong> will enable Indigenous entrepreneurs and businesses to access the capital they need to start and expand their businesses. As well, the <strong>Indigenous Tourism Association of Canada</strong> and the <strong>Strategic Partnerships Initiative’s Clean Energy</strong> programs will promote the Indigenous tourism industry and help ensure that Indigenous communities are able advance green energy projects.</td>
</tr>
<tr>
<td>- In the <strong>2023 Fall Economic Statement</strong>, the government proposed <strong>An Act to amend the Criminal Code and the Canada Labour Code</strong>, to create a new paid leave for <strong>workers in federally regulated sectors who experience a pregnancy loss</strong>.</td>
<td>- The <strong>Indigenous Loan Guarantee Program</strong> will support Indigenous communities of any distinction (First Nation, Inuit, Métis) looking to acquire equity in major natural resources and energy projects in their territories, thereby sustaining sources of revenue and creating jobs in Indigenous communities.</td>
</tr>
<tr>
<td>- From fiscal years 2018-19 to 2022-23, the <strong>Regional Economic Growth through Innovation program</strong> supported a total of 1,016 projects undertaken by organizations that are led, owned, or majority-owned by a representative of an underrepresented group.</td>
<td>- <strong>More Affordable Child Care</strong> will increase the number of child care spaces across Canada, by offering low-cost loans and non-repayable contributions to not-for-profit and public child care providers for the construction and renovation of child care centres.</td>
</tr>
<tr>
<td>- In February 2023, Palette Skills was announced as the national lead recipient for the <strong>Upskilling for Industry Initiative</strong> following an open call for applications. The organization has since launched its “Upskill Canada” Project with partners located across the country. In November 2023, Palette Skills launched its first wave of 17 industry-driven programs totaling $71 million to upskill more than 5,500 mid-career workers.</td>
<td>- <strong>Empowering Young Entrepreneurs</strong> will help young entrepreneurs and aspiring business owners aged 18-39, including those from various equity-deserving groups, launch and grow their business.</td>
</tr>
</tbody>
</table>
Gender Results Framework

**Pillar: Leadership and Democratic Participation**

Goal: Gender equality in leadership roles and at all levels of decision-making

Ensuring representation and inclusivity is not just a matter of equity; it is a cornerstone for fostering innovation, cooperation, and improved outcomes for all Canadians.

### Economic leadership

**Women in leadership positions (%)**

<table>
<thead>
<tr>
<th>Year</th>
<th>Women+</th>
<th>Immigrant</th>
<th>Indigenous</th>
<th>Racialized group</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>17</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2021</td>
<td>19</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2016</td>
<td>27</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2021</td>
<td>30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2017</td>
<td>16</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2020</td>
<td>17</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Senior managers %, 2016 and 2021**

<table>
<thead>
<tr>
<th>Year</th>
<th>Women+</th>
<th>Immigrant</th>
<th>Indigenous</th>
<th>Racialized group</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2021</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Political leadership

**Federal political representation (%), 2021-2023**

<table>
<thead>
<tr>
<th>Category</th>
<th>2019</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Women</td>
<td>38</td>
<td>56</td>
</tr>
<tr>
<td>Indigenous</td>
<td>34</td>
<td>28</td>
</tr>
<tr>
<td>Racialized group</td>
<td>31</td>
<td>26</td>
</tr>
<tr>
<td>2SLGBTQI+</td>
<td>32</td>
<td>44</td>
</tr>
</tbody>
</table>

**Federal political representatives who are women (%), 1919-2024**

<table>
<thead>
<tr>
<th>Year</th>
<th>MPs (30%)</th>
<th>Ministers (50%)</th>
<th>Senators (50%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1919</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2024</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Legislators (%), 2016 and 2021**

<table>
<thead>
<tr>
<th>Category</th>
<th>2016</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Women</td>
<td>19</td>
<td>21</td>
</tr>
<tr>
<td>Indigenous</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Racialized group</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2SLGBTQI+</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Judicial representation

**Federal judges who are women (%), 2017, 2021 and 2023**

<table>
<thead>
<tr>
<th>Court</th>
<th>2017</th>
<th>2021</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Court of Appeal</td>
<td>38</td>
<td>44</td>
<td>51</td>
</tr>
<tr>
<td>Supreme Court of Canada</td>
<td>44</td>
<td>50</td>
<td>56</td>
</tr>
<tr>
<td>Federal Court</td>
<td>6</td>
<td>12</td>
<td>26</td>
</tr>
<tr>
<td>Tax Court of Canada</td>
<td>31</td>
<td>34</td>
<td>47</td>
</tr>
<tr>
<td>Provincial &amp; Territorial</td>
<td>44</td>
<td>47</td>
<td>50</td>
</tr>
</tbody>
</table>

**Federal judicial appointments (%), 2016-2023**

<table>
<thead>
<tr>
<th>Category</th>
<th>2016</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Women</td>
<td>17</td>
<td>21</td>
</tr>
<tr>
<td>Indigenous</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Racialized group</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Has a disability</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2SLGBTQI+</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Law enforcement

**Police officers who are women by rank (%), 1986-2022**

<table>
<thead>
<tr>
<th>Rank</th>
<th>1986</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commissioned</td>
<td>23</td>
<td>45</td>
</tr>
<tr>
<td>Non-commissioned</td>
<td>51</td>
<td>26</td>
</tr>
<tr>
<td>Constables</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Total police</td>
<td>78</td>
<td>75</td>
</tr>
</tbody>
</table>

**Police officers (%), 2022**

<table>
<thead>
<tr>
<th>Category</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Women</td>
<td>25</td>
</tr>
<tr>
<td>Indigenous</td>
<td>5</td>
</tr>
<tr>
<td>Racialized group</td>
<td>8</td>
</tr>
</tbody>
</table>

Note: * As the non-binary population is small, data aggregation to a two-category gender protects confidentiality. People in the category "non-binary persons" are distributed into the other two-gender categories and denoted by the "+" symbol. ** As of October 1, 2023. *** Data is not available for 2020.
Over time, women have made notable progress in securing leadership positions across various sectors such as the justice system, law enforcement, government, and senior management. Despite these advances, there is still work to be done to create a system that truly reflects our societal makeup, ensuring that women and equity-deserving groups have a seat at the table at all levels of decision-making.

- The power gap continues to exist in business sector leadership. While there has been an increase in the representation of women on boards at publicly traded companies, in senior management positions, and in entrepreneurship, these shares all remain below one-third.

- Appointed Members of the Cabinet and Senators have achieved and maintained gender parity. Despite women’s representation in the House of Commons rising to 30 per cent in 2024, the persistent gap highlights potential systemic barriers that may deter women from engaging in federal politics. At 43 per cent as of 2021, this gap is much smaller for all legislators in Canada. Likewise, immigrants and Black and racialized people continue to be underrepresented in politics, signaling a broader need for inclusivity and diversity in our political institutions.

- Following its most recent appointments in 2022 and 2023, Canada reached a significant milestone with its first majority-women Supreme Court, consisting of five judges who are women and four who are men. Across all federal courts, the representation of women judges stood at 47 per cent in 2024.

- There are significant diversity gaps in policing. While Black and racialized people account for 25 per cent of the population, they account for only 8 per cent of police officers. Similarly, women accounted for only 23 per cent of police officers in 2022, only a slight increase compared to recent years. Ensuring greater diversity and police services that reflect the demographics of the communities they serve helps to improve communication, cultural understanding, and the delivery of equitable justice.

The government remains committed to promoting diversity in leadership positions by taking such actions as establishing Canada’s first gender-balanced cabinet, increasing the representation of women in the federal judiciary, and expanding the application of diversity disclosures.

The government acknowledges the crucial role of women in leadership for advancing gender justice in Canada, with the goal of creating a more inclusive and equitable society. Likewise, active involvement of equity-deserving groups in economic, political, and judicial spheres is vital to ensure that the diverse perspectives and experiences of all Canadians are considered at every stage of the decision-making process.
Actions to Support Leadership and Democratic Participation

<table>
<thead>
<tr>
<th>Previous Budget Actions</th>
<th>Budget 2024 Actions*</th>
</tr>
</thead>
<tbody>
<tr>
<td>- As of July 4, 2023, the remaining two amendments of the <strong>Public Service Employment Act</strong> came into force, which require departments and agencies subject to the Act to evaluate assessment methods used in hiring processes for biases and barriers that disadvantage people belonging to equity-seeking groups, and to take steps to remove or mitigate these.</td>
<td>- Renewed investments in <strong>Indigenous Governance and Capacity</strong> programs will support First Nation governments and tribal councils in designing and delivering critical programs and services to their members. As well, continued support to <strong>advance the new fiscal relationship</strong> will help First Nation communities to tailor programs and services to the needs of specific groups.</td>
</tr>
<tr>
<td>- On February 21, 2024, the government announced its first initiatives as part of the <strong>Action Plan for Black Public Servants</strong>, including enhancement to mental health supports for Black public servants, and dedicated programming to support the career development and advancement of Black public servants.</td>
<td>- <strong>More Judges for Faster Access to Justice</strong> helps improve access to justice for all Canadians and strengthens the public’s confidence in the judicial system. New judges are selected through a superior courts judicial appointment process that aims to achieve a gender-balanced bench, reflecting the diversity of Canadian society.</td>
</tr>
<tr>
<td>- As of February 2024, the government’s investment of nearly $100 million for the <strong>Black Entrepreneurship Program Ecosystem Fund</strong> (a part of the Black Entrepreneurship Program) has supported 43 Black-led not-for-profit organizations to develop new services or expand those already offered, such as mentorship, networking, financial planning, and business training for Black entrepreneurs.</td>
<td>- <strong>Financial Sector Statutes Review</strong> would benefit underrepresented communities, including women, Indigenous people, persons with disabilities, and Black and racialized people, by encouraging diversity amongst executives in these institutions.</td>
</tr>
<tr>
<td>- As of February 2024, the government has committed $140 million of its Budget 2021 allocation to support women entrepreneurs as part of Women Entrepreneurship Strategy (WES). This includes $55 million to five loan administrators for the <strong>Women Entrepreneurship Loan Fund</strong>; $15 million to five not-for-profits delivering the <strong>WES Inclusive Women Venture Capital Initiative</strong>; $65 million to 24 not-for-profits delivering projects through the <strong>WES Ecosystem Fund</strong>; and $5 million to Toronto Metropolitan University for the <strong>Women Entrepreneurship Knowledge Hub</strong>.</td>
<td>-</td>
</tr>
</tbody>
</table>
Gender Results Framework

**Pillar: Gender-Based Violence and Access to Justice**

Goal: Eliminating gender-based violence and harassment, and promoting security of the person and access to justice

Every Canadian deserves a life free from violence, regardless of their identity or circumstances.

### Workplace harassment

Experience of inappropriate behaviours in the workplace (past 12 months, %, 2020)*

### Sexual assault

Self-reported sexual assault (since age 15, %, 2018)

Police reporting of crime

Children abuse

### Intimate partner violence (IPV)

Self-reported IPV (past 12 months, %, 2018)

Police-reported IPV (rate per 100,000, 2009-2022)

### Homicide

Homicide (rate per 100,000; 2014-2022)

Homicide victim’s relationship to perpetrator (%,

Note: * Because of a small sample size, the estimate of the share of Indigenous men experiencing discriminatory behaviour in the workplace is considered too unreliable to publish.

Incidents of gender-based violence, encompassing acts ranging from harassment to homicide rooted in gender identity, gender expression, or perceived gender, persist in Canada. Disparities in violence rates are particularly evident among minority groups.

- In 2020, women were twice as likely as men to encounter discriminatory behaviour in the workplace. Inappropriate sexualized behaviour in the workplace remains common with 25 per cent of women experiencing inappropriate sexualized behaviour and 17 per cent of men. Notably, both men and women with disabilities reported rates that well exceeded these averages.

- In the Canadian Armed Forces, this trend is reflected at higher rates with 34 per cent of women experiencing sexualized or discriminatory behavior in the past twelve months in 2022, compared to 16 per cent of men.

- In 2018, women were almost four times more likely than men to report experiencing sexual assault since the age of 15. The incidence of sexual assault was higher than average among LGB women, Indigenous women, and women with disabilities.

- The adoption of policies, including trauma-informed training, civilian oversight of investigative procedures, and revised protocols concerning the determination of unfounded accusations, has proven effective. This is evidenced by the decline in the share of reported sexual assaults deemed unfounded by the police between 2017 and 2020.

- In 2022, Indigenous men and women were almost seven times more likely to be victims of homicide than their non-Indigenous counterparts.

- Women victims of homicide were 12 times more likely than men to have been killed by an intimate partner. In contrast, men were more likely to be murdered by an acquaintance, a stranger, or someone of criminal relation.

- In 2019, one in four teens aged 12 to 17 reported experiencing cyberbullying in the previous year. Some young people are more vulnerable to cybervictimization, including Indigenous youth, sexually diverse and non-binary youth, youth with a disability, and girls and women.

Systemic inequalities and discrimination enable acts of gender-based violence and violence against other vulnerable individuals. In violating the dignity of the victim, gender-based violence creates barriers to full and equal participation and reinforces discriminatory norms that hinder the overall well-being of marginalized groups in society.

The government remains committed to ensuring the safety and dignity of all individuals, regardless of their identity or background, by taking action to improve equity in the justice system, prevent family violence and combat workplace sexual harassment.
Actions to End Gender-Based Violence and Support Access to Justice

Previous Budget Actions | Budget 2024 Actions*
---|---
- By December 2023, 13 bilateral agreements were signed and announced with the provinces and territories to support the implementation of the National Action Plan to End Gender-Based Violence.
- To Address Workplace Harassment, Discrimination, and Violence in the federal public service, in October 2023, the government announced the members of a panel of experts that will provide recommendations to the government on the design and creation of a new restorative engagement program for employees.
- To support work to Address Systemic Racism in Public Safety Institutions, the RCMP launched the Race-Based Data Collection pilot on January 8, 2024, in three sites (Thompson, Manitoba; Whitehorse, Yukon; and Wood Buffalo, Alberta), with two sites in British Columbia and Nova Scotia to follow in spring 2024.
- In 2023, it was announced that $25 million was allocated to support new projects to Fight Radicalization to Violence through the Community Resilience Fund. This is in addition to the more than $35 million the Fund has provided to 48 projects since 2017.
- To Maintain Effective Oversight of Canada’s Correctional System, the Office of the Correctional Investigator conducted investigations into issues impacting federally incarcerated women and gender diverse individuals.
- Support for Indigenous Justice Programming aims to contribute to reducing the overrepresentation of Indigenous people in the criminal justice system.
- First Nations and Inuit-led Policing will support culturally responsive policing in Indigenous communities.
- Continued funding for immigration and refugee legal aid will support access to justice for vulnerable asylum seekers who cannot afford legal services.
- The recommendations of the Future of Sport in Canada Commission will help ensure that all sport participants have a safe and positive experience in sport.
- Taking Assault Weapons Off Our Streets will contribute to reducing firearms-related intimate partner violence.
Gender Results Framework

**Pillar: Poverty Reduction, Health, and Well-Being**

**Goal:** Reduced poverty and improved health outcomes

Every Canadian should be free from poverty, with ensured access to essential services and social protections for a high quality of life.

### Poverty and core housing need

<table>
<thead>
<tr>
<th>Official poverty rate (% 2015-2021)</th>
<th>Official poverty rate and core housing need (% 2021)</th>
<th>Moderate or severe food insecurity (15+ years % 2021-2022)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Men</td>
<td>Women</td>
<td>Men</td>
</tr>
<tr>
<td><img src="image1" alt="Graph" /></td>
<td><img src="image2" alt="Graph" /></td>
<td><img src="image3" alt="Graph" /></td>
</tr>
</tbody>
</table>

### Life expectancy

<table>
<thead>
<tr>
<th>Life expectancy at birth (years 1980-2022)</th>
<th>Distribution of leading causes of death (% 2022)</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image5" alt="Graph" /></td>
<td><img src="image6" alt="Graph" /></td>
</tr>
</tbody>
</table>

### Physical activity

<table>
<thead>
<tr>
<th>Percentage of persons meeting physical activity guidelines (12+ years % 2021)*</th>
<th>Percentage of persons reporting good very good or excellent mental health (15+ years % 2022)*</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image7" alt="Graph" /></td>
<td><img src="image8" alt="Graph" /></td>
</tr>
</tbody>
</table>

### Psychological well being

### Suicide

<table>
<thead>
<tr>
<th>Deaths by suicide (rate per 100,000 2000-2022)</th>
<th>Early motherhood: live births (rate per 1,000 women 15-19 years 1991-2022)</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image9" alt="Graph" /></td>
<td><img src="image10" alt="Graph" /></td>
</tr>
</tbody>
</table>

Note: * As the non-binary population is small, data aggregation to a two-category gender protects confidentiality. People in the category “non-binary persons” are distributed into the other two-gender categories and denoted by the “+” symbol.

In recent years, substantial progress has been made to reduce poverty overall and for vulnerable sub-populations. Furthermore, Canadians are living longer, healthier lives than ever before. Continued progress is still needed, especially on food insecurity, adequate affordable housing, and mental health.

- In the years leading up to the pandemic, the poverty rate in Canada consistently decreased for the overall population, and among groups more susceptible to poverty, including Indigenous people, immigrants, and those in lone-parent families. Temporary COVID-related income supports further contributed to a decline in the poverty rate in 2020 and 2021. In spite of this progress, core housing need is elevated for lone-parent, Indigenous, immigrant and racialized households.

- Elevated inflation contributed to an increase in 2022 in the proportion of Canadians experiencing food insecurity. Persons in lone-parent families, which are 77 per cent led by women, are the most vulnerable to food insecurity. Indigenous and racialized persons are also more likely to experience food insecurity.

- Life expectancy of Canadians has steadily increased over time, particularly for men, but has started to stabilize. A woman born today can expect to live until age 84 on average, a five-year advantage over a man. Cancer and heart disease continue to be the leading causes of death among Canadian men and women.

- Canadian women are generally less likely than men to meet physical activity guidelines, with a lower proportion of immigrants and racialized persons meeting these recommendations. Women are also more likely to describe themselves as being in poor or fair mental health. This trend is more pronounced among Indigenous and 2SLGBTQI+ people. Conversely, men are almost three times as likely as women to die from suicide.

The government continues to make targeted investments to support Canadians who need it most, including by delivering unprecedented support for Canadians with disabilities through the Canada Disability Benefit, introducing a Canadian Dental Care Plan, and making progress on addressing the high cost of living.

Poverty is a multidimensional issue, with causes and effects that interact to produce cycles of poverty, impede intergenerational mobility, and erode the foundations for long-term well-being. It is a fundamental right of individuals to live their lives in dignity and free of severe material deprivation.
Previous Budget Actions | Budget 2024 Actions*
---|---
- Since the launch of *Reaching Home: Canada’s Homelessness Strategy* in 2019, 71,580 people were placed into more stable housing through the program and 125,154 people received prevention or shelter diversion services. Results are cumulative (for 2019-2023) and as of December 2023.
- Funding provided through the Sexual and Reproductive Health Fund has enabled a three-fold increase in the number of people receiving travel and logistical support to access abortion services.
- Through Food Banks Canada, 392 pilot locations for the Menstrual Equity Fund Pilot, reaching 570,000 low-income individuals each month.
- The Canadian Institutes of Health Research launched the National Women’s Health Research Initiative in fall 2022, in partnership with Women and Gender Equality Canada. The high-priority areas were defined in consultation with over 160 community experts across Canada through an Ideas and Learning Fair.
- To date, over 406,000 children under 12 have received the interim Canada Dental Benefit, helping ensure they can access the dental care they need.
- The Canada Child Benefit, introduced in 2016, has helped lift 650,000 children out of poverty between 2015 and 2021.
- Investments in the Strengthening Local Food Security and the Strengthening Access to Culturally Important Foods will help increase the availability and accessibility of nutritious and culturally appropriate food for equity-deserving groups, improving health and well-being.
- Investments in First Nations and Inuit Health, Supporting Indigenous Mental Health, and Addressing Anti-Indigenous Racism in Health Care will advance health outcomes of First Nations, Inuit, and Métis people. This includes maintaining access to essential, high-quality, and culturally safe health services to improve the health and well-being of Indigenous populations.
- Once established in partnership with willing provinces and territories, the new National Pharmacare Plan will improve health care for Canadians by improving access to contraceptives and diabetes medications.
- The new Canada Disability Benefit would increase the financial well-being of low-income persons with disabilities by providing an income-tested benefit for those with a Disability Tax Credit certificate.
- New funding for Addressing Homelessness and Encampments will help prevent and reduce homelessness for those with the highest housing needs, including those experiencing unsheltered homelessness or living in encampments.
- Enhancing Enhancing Low- and No-Cost Bank Accounts will benefit low-income and moderate-income Canadians by enhancing affordable access to basic banking account services. Additionally, capping Non-Sufficient Funds (NSF) fees at $10 will reduce financial burdens on Canadians who find themselves in an NSF situation, by reducing the financial burden of missing a payment.
- Once established, the new Youth Mental Health Fund will support community health organizations provide more mental health care for younger Canadians, and better equip these organizations to refer youth to other mental health services within their networks and partnerships.
Canada is a leader and champion for gender equality, and will continue to advance efforts that empower women, girls, and gender-diverse people both domestically and abroad.

### Education and skills

<table>
<thead>
<tr>
<th>Country Group</th>
<th>Adult literacy rate by sex and income (15+ years, %, 2022 or latest)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Low income</td>
<td>Men: 70, Women: 70</td>
</tr>
<tr>
<td>Lower middle income</td>
<td>Men: 84, Women: 84</td>
</tr>
<tr>
<td>Upper middle income</td>
<td>Men: 87, Women: 87</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Share of bachelor’s degree graduates by field for each gender, OECD average (%), 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business &amp; Law</td>
</tr>
<tr>
<td>-----</td>
</tr>
<tr>
<td>Men</td>
</tr>
<tr>
<td>Women</td>
</tr>
</tbody>
</table>

### Economic participation and prosperity

<table>
<thead>
<tr>
<th>Income Group</th>
<th>Female labour force participation rate, by income group (15+ years, %, 1990-2023)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Low income</td>
<td>54 (1991) 65 (2023)</td>
</tr>
<tr>
<td>High income</td>
<td>54 (1991) 65 (2023)</td>
</tr>
</tbody>
</table>

### Countries without gender employment protections (%), 2023

- No prohibition against gender discrimination in employment
- No legislation on sexual harassment in employment
- No mandate on equal remuneration for work of equal value
- Dismissal of pregnant workers is permitted

### Leadership and democratic participation

<table>
<thead>
<tr>
<th>Position</th>
<th>Women’s participation in select public sector leadership positions – globally (%)*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Head of State</td>
<td>11</td>
</tr>
<tr>
<td>Head of Government</td>
<td>10</td>
</tr>
<tr>
<td>Ministerial positions</td>
<td>23</td>
</tr>
<tr>
<td>Parliamentarians</td>
<td>27</td>
</tr>
<tr>
<td>Local government</td>
<td>34</td>
</tr>
<tr>
<td>Judiciary positions</td>
<td>42</td>
</tr>
</tbody>
</table>

### Gender-based violence

<table>
<thead>
<tr>
<th>Region</th>
<th>Share of women who were first married before age 18 (20-24 years, %, 2022 or latest year)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Asia</td>
<td>6</td>
</tr>
<tr>
<td>East Asia/Pacific</td>
<td>8</td>
</tr>
<tr>
<td>Eastern Europe</td>
<td>6</td>
</tr>
<tr>
<td>Latin America/Caribbean</td>
<td>16</td>
</tr>
<tr>
<td>Middle East/North Africa</td>
<td>21</td>
</tr>
<tr>
<td>South Asia</td>
<td>16</td>
</tr>
<tr>
<td>Sub-Saharan Africa</td>
<td>26</td>
</tr>
</tbody>
</table>

### Sexual health

<table>
<thead>
<tr>
<th>Year</th>
<th>Number of reported cases of conflict-related sexual violence (2019-2022)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>Women and Girls: 4,000, Men and Boys: 3,000</td>
</tr>
<tr>
<td>2020</td>
<td>Women and Girls: 3,500, Men and Boys: 2,500</td>
</tr>
<tr>
<td>2021</td>
<td>Women and Girls: 3,000, Men and Boys: 2,000</td>
</tr>
<tr>
<td>2022</td>
<td>Women and Girls: 2,500, Men and Boys: 1,500</td>
</tr>
</tbody>
</table>

### Note

- * Data as of January 1, 2023, with exception of parliamentarians (January 1, 2024) and judiciary (2017).
International gender equality metrics have improved in key areas such as labour force participation and literacy rates. However, significant gaps persist between women of different income cohorts, and women continue to be underrepresented in STEM fields in post-secondary educational attainment as well as industry leadership.

- Significant progress has been made in raising women’s literacy rates and women in high-income countries are now participating in the labour force more than ever before. Nevertheless, women continue to exhibit lower literacy rates than men and are less likely than men to participate in the labour market, particularly at lower income levels.

- Women continue to face barriers in acquiring or maintaining employment. In numerous countries, the absence of legislation and criminal penalties for sexual harassment in the workplace, along with unresolved disparities in job prospects between women and men, exacerbates these challenges.

- Women continue to be underrepresented in public leadership positions, albeit less so at the local level, and therefore unable to reap the corresponding opportunities to actively participate in informing policies and promote a sense of belonging within society.

- The occurrence of child-brides continues to be an issue, as well as the use of sexual violence against women in conflict regions.

- Globally, almost one-half of women who are married or in a union do not have full control with regard to their sexual and reproductive health and rights, with substantial discrepancies between regions.

Gender equality is a fundamental human right and is at the core of a more peaceful world. Women and girls often act as agents of peace by addressing root causes of conflicts. Yet, conflict resolution processes frequently exclude women. In this context, Canada recently released *Foundations for Peace*, its third national action plan on the Women, Peace and Security agenda. Through this plan, the government commits to supporting gender equality and to promoting and protecting the rights and agency of women, girls and gender-diverse people. These commitments guide Canada’s international assistance to combat gender inequality abroad.

In recognition of the disproportionate impact suffered by women and girls in conflict regions, including in Ukraine and the Middle East, the government continues to prioritize humanitarian assistance efforts. Further, Canada made a bold commitment to raise its global health spending to $1.4 billion per year, starting in 2023, half of which is dedicated to sexual and reproductive health and rights. As a world leader in gender budgeting and the promotion of women’s rights, Canada stands at the forefront of efforts to empower and advance opportunities of women and girls around the world.
Actions to Support Gender Equality Around the World

**Previous Budget Actions**

- In 2019, Canada launched a ten-year commitment to advance the health and rights of women and girls around the world (2020-2030). As part of this effort, Canada committed to increasing its global health funding to reach an average of $1.4 billion each year, starting in 2023, of which $700 million will be dedicated to sexual and reproductive health and rights.

- In 2021, Canada provided $165 million in humanitarian assistance to address the life-saving needs of those affected by conflict and natural disasters around the world. Canada’s gender-responsive approach to humanitarian action aims to address the specific needs and priorities of people in vulnerable situations, particularly women and girls. For example, Canada supported 51.5 million people, 28 million of which were women and girls, in 40 countries and territories through the Central Emergency Response Fund.

- Since the start of Russia’s war in Ukraine, Canada has provided over $352.5 million in humanitarian assistance funding to help Ukrainians access primary health care; water, sanitation; multipurpose cash assistance and non-food items; child protection and sexual and gender-based violence services; and women and girls’ safe spaces.

- Canada has adopted a feminist approach to environment and climate action, including in the delivery of the $5.3 billion international climate finance commitment from 2021-22 to 2025-26. For example, Canada’s climate finance is helping smallholder farmers in Latin America and the Caribbean—including thousands of women—to adopt practices and technologies that enable them to adapt to climate change and reduce their greenhouse gas emissions.

**Budget 2024 Actions**

- **Reconstruction and Development Support for Ukraine** will benefit the people of Ukraine and other EBRD countries of operations in Eastern Europe, Central Asia, and the Southern and Eastern Mediterranean region, by supporting inclusive economic growth, with strong gender equality considerations integrated into EBRD projects.

- **Sustainable Growth in Latin America and the Caribbean** will generate financing for private sector-led efforts to advance gender equality, inclusivity, and diversity across IDB Invest’s 25 borrowing member countries in Latin America and the Caribbean. IDB Invest operations are expected to prioritize improving economic opportunities for women, as well as Indigenous People, Afro-descendants, and LGBTQ+ persons.

- Increasing Canada’s International Humanitarian Assistance in 2024-25 and 2025-26 will help address growing needs globally. This measure will directly benefit vulnerable people affected by humanitarian crises in low-income countries. Funding provided will be guided by Canada’s Feminist International Assistance Policy, which supports well-designed programming that responds to the specific needs of women and girls.
Summary of Budget 2024’s Gender and Diversity Impacts

This summary provides a statistical analysis of the gender and diversity impacts for the new investments presented in Budget 2024. It leverages key information provided in the Gender-based Analysis Plus (GBA Plus) Departmental Summary Template to illustrate how gender and diversity considerations are central to budgetary decisions. By leveraging gender and diversity analysis, the government is better able to understand who is impacted by its policies and identify where transformative supports are most needed.

**Timing of GBA Plus**

Budget 2024 continues to demonstrate the timeliness of GBA Plus considerations in informing budgetary measures, with over 70 per cent of measures having completed GBA Plus at the early and mid-stages. At least 12 per cent of measures relied on existing GBA Plus analysis, which is mainly attributable to the extension of existing government programs and improvements in the availability of disaggregated data. An interesting finding is that for some of these measures that used existing GBA Plus, an iterative policy lens was applied to identify any barriers or negative impacts that may have emerged since the initiative came into effect. As an example

**Boosting Regional Economic Growth** also identified specific barriers for specific subgroups such as women, Indigenous people, and persons with disabilities in accessing this program and proposes a responsive approach. This includes Regional Development Agencies adopting best practices to improve inclusivity, sharing of tools, strategies, and training. The number of budget measures that considered GBA Plus at a later stage (17 per cent) is marginally higher than previously reported trends.

Timing of GBA Plus matters, as attested by the recent findings and recommendations in the 2022 Office of the Auditor General and 2023 Senate Committee on Social Affairs, Science and Technology Reports on GBA Plus, which emphasized the importance of conducting GBA Plus early in the policy development process. Such a consistent and timely approach helps ensure that all funding decisions are made with an understanding of how diverse groups of Canadians will be affected.

In addition to helping fill gaps in analysis, WAGE provides support to the broader gender budgeting process through capacity building and supporting GBA Plus Focal Points, who in turn contribute their expertise to their home organizations. Budget 2024 benefited from WAGE expertise and that of the broader GBA Plus community of practice, helping to ensure that government departments leveraged disaggregated data, relevant research, and the insights of diverse people who are experts through experience, as part of the development of budget proposals.
In Budget 2024, 16 per cent of measures identified a potential barrier to access or participation for a specific demographic group. For most measures that identified a barrier (96 per cent), a responsive approach was developed to improve access or help remove the barrier. Like previous budgets, barriers tend to emerge around thematic areas such as geography, access to technology, and participation of underrepresented groups in sectors that have been traditionally dominated by men. Examples of barriers and responsive actions in Budget 2024 include:

- **Funding for Addressing Homelessness and Encampments** may be difficult to access for people in rural or remote areas, who experience or are at risk of homelessness, as they may not live in communities that would be pre-selected based on population data. To mitigate this, Reaching Home provides funding through a Rural and Remote Homelessness funding stream. In addition, funding to address encampments will be available on an application basis, for communities or organizations that demonstrate an existing need in the area that they serve.

- **Maintaining a Robust Arctic Presence** will take specific actions to increase the participation of women and Indigenous people in the program. These include the implementation of equity, diversity, and inclusion criteria for project vetting, and funding that would be set aside for Indigenous Knowledge projects, led by local communities.
While *A Single Sign-In Portal for Government Services* aims to reduce burdens on various Canadians in accessing government services, there may still be some Canadians who are unable to use digital services for a variety of reasons. This includes people who cannot afford to use personal computing devices, have limited technological knowledge, seniors who have lower reported usage of the internet, or people living in rural and remote areas where there is either a lack of access to reliable internet or poor connectivity. To respond to these diverse circumstances, Canadians would still have access to existing service delivery approaches such as in-person service and service by mail.

Budget 2024 also includes measures that proactively included a GBA Plus responsive approach, in anticipation of barriers/negative impacts emerging. As an example, to further strengthen *Further Actions on Predatory Lending*, the government will be implementing measures to enhance enforcement, to provide additional protection for borrowers under the *Criminal Code*. Additionally, the government would also work closely with provinces and territories to explore best practices on measures that reduce financial stress for low-income Canadians. *First Nations Emergency Management and Preparedness* would ensure that programming is flexible, culturally sensitive, responsive to the unique strengths and customs of First Nations communities, and adaptive to the evolving challenges resulting from emergency events. In a similar vein, the *Family Violence Prevention Program* would also include actions to help ensure that when Indigenous women, girls and 2SLGBTQQIA people access shelters or transitional housing, that these supports are without cultural barriers.
Target Population

Budget 2024 considers the needs of the diverse Canadian population, to ensure that budgetary decisions are underpinned with an equity focus. Over a third (36 per cent) of the Budget 2024 measures are targeted at all Canadians, while the remaining share is targeted at specific groups.

Indigenous measures account for 15 per cent of targeted Budget 2024 investments. This is largely driven by the On-Reserve Income Assistance, which would help cover daily living costs and provides access to employment supports, for primarily low-income people and persons with disabilities living on-reserve, who are predominantly First Nations. As well, there are also targeted investments in First Nation K-12 Education and First Nation Post-Secondary Education, to provide high-quality and culturally appropriate education for First Nations students, including students with disabilities. For working-age (18 to 64) persons with disabilities, the Canada Disability Benefit will help remove financial barriers facing this group. As an example, working-age persons with disabilities experience poverty at about twice the rate as working-age persons without disabilities. The share of Budget 2024 investments targeted at persons with disabilities is about 10 per cent.

The Low-Income Individuals and Other Subgroups category, which account for 8 per cent and 14 per cent of Budget 2024 investments respectively, includes groups such as low-income people, single-parent households, Black and racialized people, and newcomers. These groups are overrepresented amongst those facing core housing need, which is targeted through measures such as the Canada Rental Protection Fund, Federal Community Housing Initiative, Apartment Construction Loan Program, and Affordable Housing Fund Program. As well since low-income groups are more likely to experience food insecurity, measures like A National School Food Program and Strengthening Local Food Security are expected to benefit these groups proportionally more than others.

The share of investments that targets Specific Industries, Sectors and Regions accounts for 17 per cent of investments in Budget 2024. These include sectors such as construction, and industries related to arts and culture, and media.
Expected Benefits: Gender

A significant share of measures (84 per cent) in Budget 2024 are considered “gender balanced”—that is, they are not expected to disproportionately benefit either men or women. As an example, the new Canada Disability Benefit would equally benefit women and men, as well as gender-diverse people with disabilities. Similarly, Indigenous-focused investments such as On-Reserve Income Assistance and Maintaining Non-Insured Health Benefits do not have differentiated impacts for different genders.

The share of investments that are gender balanced is also largely driven by support for defence-related and housing measures. All men, women, and other gender-diverse people stand to benefit from a safe and secure Canada. Similarly, men, women, and gender-diverse people all stand to benefit from a safe and affordable place to call home.

The share of Budget 2024 measures that directly and indirectly benefit women is about 10 per cent. As an example, launching a National Pharmacare Plan expected to disproportionately benefit women through improved access to contraception, which has been attributed to higher educational attainment, narrowing the gender pay gap, and lowering the poverty rate among women. Young women account for 60 per cent of financial aid recipients and would therefore receive disproportionate benefits from Increasing Student Grants and Loans. For women who are older, but still aspire to upskill, Helping People Return to School would provide them with the supports that they need. Indigenous women tend to face higher levels of vulnerability compared to non-Indigenous women. As an example, Indigenous women, children, and 2SLGBTQQIA people are more likely to face barriers when accessing health programs and services. Women would therefore disproportionately benefit from investments in Supporting Indigenous Mental Health and Addressing Anti-Indigenous Racism in Health Care.

Women also indirectly benefit from measures such as Addressing Homelessness and Encampments, as homeless support workers are needed, and these workers are predominantly women. As another example, Indigenous women would indirectly benefit from investments in Renewing First Nations Core Governance and New Fiscal Relationship Funding, as the programming for this measure will include a responsive approach to help ensure that women and other underrepresented groups achieve higher levels of representation across Indigenous governments. In other occupations where women are underrepresented such as Red Seals trades, there is evidence that gender imbalances could be gradually improving over time. As an example, the share of newly
certified women in some Red Seal trades traditionally dominated by men (e.g., carpentry, electrical) has grown significantly since 2015. The share of newly certified women in the carpentry and electrical trades has increased from 1.6 per cent to 3.5 per cent and from 2.5 per cent to 3.9 per cent, respectively, since 2015.

The share of measures that directly benefit men 6 per cent reflects their overrepresentation in incidences of homelessness, the criminal justice system, and immigration detention. When unpacked from an intersectional lens, the data shows that these are men who are most likely to suffer economic disadvantage, and are more likely to be Indigenous, Black and racialized, newcomers, and increasingly have mental health disabilities. Some of the Budget 2024 measures that directly benefit men include Addressing Homelessness and Encampments and Criminal Justice Legal Aid.
An assessment of direct and indirect impacts indicates that Budget 2024 measures would benefit diverse Canadians and address a range of needs.

Housing measures are targeted at those populations that are overrepresented in the statistics related to core housing need. Measures such as the Protecting and Expanding Affordable Housing, Keeping Non-Profit and Co-op Homes Affordable, Building Apartments, Bringing Rents Down, and Enhancing the Affordable Housing Fund would therefore benefit a range of populations, with intersecting identity factors such as single-parent households, urban dwellers, Black and racialized people, and newcomers.

Rurality can often act as an invisible barrier. Budget 2024 makes strategic investments in helping ensure that rural and remote populations are not negatively impacted by economic, social, or even environmental harms. Indigenous people are also more likely to be located in rural and remote areas. Measures such as enhanced funding for First Nations and Inuit-Led Policing will help ensure that Indigenous communities, including remote and rural communities, receive policing services that meet their unique needs.

Budget 2024 also benefits a diverse profile of workers, across a range of sectors, who are needed to support the prosperity of the Canadian economy. As an example, investments in the More Affordable Child Care would benefit workers who are predominantly women, as this group makes up approximately 96 per cent of people employed in the child care sector. Workers who are younger would benefit from the Jobs and Skills Training for Gen Z and Helping Students Gain Work Experience, giving them the opportunity to gain meaningful work experience, which is important during early career development. High-skilled workers would benefit from Securing the Canadian Biofuels Industry, which spans clean technology development, manufacturing, fuel transportation, construction, utilities, and feedstock production. Workers in transportation-related industries would also benefit from Reliable Transportation in
Atlantic Canada, Small Craft Harbours, and the Transportation Security Clearance Program, which are important investments to support the movement of people and goods in Canada. For the federal public service, An Accessible, Diverse, Equitable, and Inclusive Federal Public Service would continue work to address barriers in federal public service workplaces, particularly for persons with disabilities. Cumulatively, the measures that benefit workers either directly or indirectly ensure that the diversity of talent and skills in Canada is adequately supported.
A substantial proportion of measures in Budget 2024 (about 50 per cent) will benefit lower-income Canadians.

Vulnerable groups that would disproportionately benefit from Budget 2024 investments include Indigenous people, newcomers, and persons with disabilities. For example, the Canada Disability Benefit would benefit working-age (18-64) persons with disabilities, and particularly those living in deep poverty.

As another example, measures such as First Nations and Inuit Health would benefit First Nations and Inuit populations, especially those who are lower-income, as they tend to face higher barriers in accessing health programming and services, while On-Reserve Income Assistance would also primarily benefit low-income Indigenous people, living on-reserve.

Newcomers, specifically those who are asylum claimants, would benefit from Sheltering Asylum Claimants which would help asylum claimants in need of safe and stable transitional housing support.
While the majority of new Budget 2024 measures are expected to carry benefits for Canadians across all generations, a sizeable share of investments responds to a changing Canadian population—baby boomers are getting older, and immigration is boosting numbers amongst younger generations—by making key investments to help ensure a good quality of life for all Canadians, particularly young people.

At least a quarter of new investments in Budget 2024 are expected to benefit youth and future generations. Key drivers include wide-ranging supports for schooling, entrepreneurial activities, development of digital skills, and reduction of barriers for workplace skills and training. Several measures also provide targeted supports for Indigenous youth. Most of the investments in youth and future generations have implications for the Gender Results Framework—which means that they are sizeable in both scope and reach, to move the needle on gender equality outcomes. The investments in young people in this budget reflect an awareness of targeted supports for diverse young people, and those at different stages in their transition to early adulthood.

Millennials and Gen Z, who are particularly affected by housing issues, such as renting at higher rates than older generations, stand to benefit the most from increased investments in housing. While these measures will take some time to see results materialize, young people will in particular reap these benefits in their lifetimes.

As an example, First Nations K-12 Education and First Nations Post-Secondary Education is targeted at First Nations’ children, youth, and communities, to help ensure that Indigenous students have more opportunities to access post-secondary education, given that they experience significantly lower levels of educational attainment relative to the non-Indigenous youth population. Indigenous children and youth also benefit from supports for Indigenous culture and language, which are central to identity, belonging, and cultural preservation for future generations.

Considering that improved access to nutrition is also associated with improved learning outcomes, this budget is making investments in A National School Food Program, to help ensure that Canadian children are given more opportunities to succeed in the classroom.
Budget 2024 also prioritizes giving young people the skills and opportunities needed to thrive in the labour market. Increasingly, digital skills can unlock further economic and educational opportunities for young people—as an example, the ability to engage in online learning, develop the necessary skills for new jobs in emerging industries, or even work remotely. The government’s previous investments in **Coding Skills for Kids** have to date helped reach 4.5 million young people, and Budget 2024 will advance the next stage of the program to reach even more young people in Canada. Budget investments also support helping young people develop the skills and experiences needed to successfully transition into the labour market. As an example, programs such as the **Helping Students Gain Work Experience** would provide post-secondary students with work experience related to their field of study, while the **Jobs and Skills Training for Gen Z** also emphasizes specific programming for young people facing multiple barriers to employment, including persons with disabilities. In addition, **Empowering Young Entrepreneurs** would empower young people, including Indigenous entrepreneurs.

Among measures that predominantly benefit seniors, the **Old Age Security (OAS)** remains the government’s largest program. OAS payments are indexed to inflation, and the program is projected to deliver $80.6 billion to more than seven million seniors this year. There would also be disproportionate benefits for seniors through **Expanding the Disability Supports Deduction**, as those over the age of 60 accounted for more than 30 per cent of claimants in 2021.

Budget 2024 recognizes the complexity of challenges facing Canadians in their various life stages, as well the hopes people may have, whether that is a safe, secure retirement, or the opportunity to learn new skills, land that dream job or even start a business. In this regard, Budget 2024 offers strategic investments to help ensure that no generation is left behind.
Budget 2024 Impacts Report

The Canadian Gender Budgeting Act 2018 enshrined the government’s commitment to decision-making that takes into account the impacts of policies, programs, and legislation on diverse groups of Canadians in a budgetary context. Consistent with the requirements of this Act, this Impact Report provides a summary of the gender and diversity impacts for each new measure in this budget. Summaries of impacts are based on the Gender-based Analysis Plus submitted with budget proposals. In addition, since the introduction of the Quality of Life framework in Budget 2021, analysis extends beyond who is most affected, to also describe the nature of these impacts at a high level.

Notes on Terms and Fields

Text Section: contains information on the key impacts of the measures from a gender and diversity and quality of life perspective, including direct and indirect impacts, both positive and negative, where applicable. Key facts and data sources are included in this section.

GBA Plus Timing: This section identifies when the GBA Plus was conducted. High-quality GBA Plus requires early attention to develop effective options and strategies for delivering programs and services to Canadians. For GBA Plus to be most valuable, it is ideally built directly into the early stages of the policy development process.

- Early in the idea development phase (when proposals are being developed)
- Mid-point (as proposals are being finalized)
- Later stage (after proposals are finalized, prior to submission of proposal)
- GBA Plus was previously performed on the existing program (in cases where an existing program is seeking a renewal of funding). If the proposal is for an existing program, it was either modified to reflect the changes to the program or was confirmed to reflect that the program hasn’t changed since the GBA Plus was last conducted.

Quality of Life Impacts: Describes the primary domains of the framework each budget measure is expected to advance and lists relevant indicators. Primary domains for each measure are indicated through a darker “active” icon.

- **Prosperity** – the economic domain, encompassing income and growth, employment and skills and learning and economic security.
- **Health** – physical and mental health, and care systems that enable people to thrive through all stages of life.
- **Environment** – natural and built environments that meet human needs such as clean air and water, as well as ecological integrity and stewardship dimensions such as greenhouse gas emissions. For emissions, measures are assigned the tree symbol when they would be expected to have an incremental impact on reducing emissions or are important to the implementation of other measures that have an incremental impact on reducing emissions.
- **Society** – includes culture and identity, inclusion, social cohesion and connection, and time use.
- **Good Governance** – includes democracy and institutions, safety and security and justice and human rights.
**Target Population:** Describes the group whom the measure is intended to benefit. This section is not intended to describe the expected impacts, but rather the motivation and policy intent behind the measure.

**Expected Benefits**

**Gender:** This section collects information on the expected gender characteristics of the benefitting group. The scale is explained as follows:

- Three or more ovals: Predominantly men (80 per cent or more men)
- Two ovals: 60 per cent - 79 per cent men
- One oval: Broadly gender-balanced
- No ovals: 60 per cent - 79 per cent women
- One or more blank spaces: Predominantly women (80 per cent or more women)

**Income Distribution:** This indicator describes expected impacts of the measure from an income distributional perspective. The scale is explained as follows:

- Three or more ovals: Strongly benefits low-income people (Strongly progressive)
- Two ovals: Somewhat benefits low-income people (Somewhat progressive)
- One oval: No significant distributional impacts
- No ovals: Somewhat benefits high-income people (Somewhat regressive)
- One or more blank spaces: Strongly benefits high-income people (Strongly regressive)

**Intergenerational:** Intergenerational impacts identify the age cohort receiving the benefits or which is likely to disproportionately benefit.

- Three or more ovals: Primarily benefits youth, children and/or future generations
- Two ovals: No significant intergenerational impacts or impacts generation between youth and seniors
- One oval: Primarily benefits seniors or the baby boom generation

**Additional Characteristics:** Highlights other notable characteristics of beneficiaries (i.e. race, region, ability, Indigeneity, region, sector, etc.).

**Gender Results Framework (if applicable):** For measures that advance a goal or objective of Canada’s Gender Results Framework (GRF), the GRF objective is listed. Although only gender is included in the title of the Framework, it is aligned with the Government of Canada’s policy of GBA Plus, ensuring that gender is considered in relation to other intersecting identity factors. More information on these goal statements, objectives, and indicators can be found on Women and Gender Equality Canada’s website.

**GBA Plus Responsive Approach:** Includes any effort in place to minimize possible negative impacts of a measure on certain people or groups, or any plans to proactively reduce barriers to participation.
Chapter 1: More Affordable Homes

1.1. Building More Homes, Faster

**Building Homes on Public Lands**

This measure is expected to benefit all Canadians, in particular low- and middle-income renters and homeowners in core housing need, who are more likely to be Indigenous people (13 per cent), single-parent family households (19 per cent), Black and racialized people (11 per cent), and live in metropolitan areas (11 per cent). In 2021, newcomers were more likely to live in crowded conditions (38 per cent). Women, young people, and senior renters are also more likely to face housing affordability challenges. Future generations would benefit from the long-term impacts of this measure. Construction workers, who are predominantly men (86.8 per cent), are expected to indirectly benefit.

*Data Source: Statistics Canada*

**Quality of Life Impacts**

Prosperity – Acceptable housing; Future outlook; Financial well-being

Gender Results Framework Objective:
Fewer vulnerable individuals lacking stable, safe and permanent housing

Target Population: Canadians Experiencing Housing Affordability Challenges

GBA Plus Timing: Early ☐ ☐ Later ☐ ☐ Existing ☐

Expected Benefits

- Gender: Men ☐ ☐ ☐ ☐ Women
- Income: Low ☐ ☐ ☐ ☐ High
- Age cohort: Youth ☐ ☐ ☐ ☐ Senior
- Additional Characteristics: Indigenous People, Single-Parent Households, Women and Children, Black and Racialized People, Newcomers, Seniors, Urban Areas

GBA Plus Responsive Approach

People living in rural or remote areas may face barriers in benefiting from this measure, despite experiencing housing need. To mitigate this, a Public Land Bank will be created and other municipal, provincial and private sector partners will be engaged to help provide more information about public lands located in rural and remote areas, and their availability for housing.

**Building Homes on Canada Post Properties**

This measure is expected to contribute to increased housing supply, which would benefit all Canadians. Renters would disproportionately benefit as they represent two thirds of those in core housing need. Renters are more likely to be younger, live in urban areas, and have lower incomes (the median income of renters is almost half that of homeowners). Further, renters are often Black and racialized (more than half of the Black, Arab, and Latin populations across Canada are renters), newcomers (56.9 per cent of newcomers were renters, compared to 22.1 per cent of all Canadian households), and lone-parent households. Indirectly, additional housing development would benefit the construction industry, which predominately employs men (86.8 per cent).

*Data Sources: Statistics Canada; 2021 Census*
Building Homes on National Defence Lands

This measure would contribute to increased housing supply, which would benefit all Canadians. Renters would disproportionately benefit as they represent two thirds of those in core housing need. Renters are more likely to be younger, live in urban areas, and have lower incomes (the median income of renters is almost half that of homeowners). Further, renters are often Black and racialized (more than half of the Black, Arab, and Latin populations across Canada are renters), newcomers (56.9 per cent of newcomers were renters, compared to 22.1 per cent of all Canadian households), and lone-parent households. Indirectly, additional housing development would benefit the construction industry, which predominately employs men (86.8 per cent).

Data Sources: Statistics Canada; 2021 Census

Converting Underused Federal Offices Into Homes

This measure is expected to indirectly benefit workers in the construction and engineering sectors, who are predominantly men. Over the longer term, underused federal assets could be redeveloped into housing, which would benefit people with housing needs. Where applicable, prioritization of student and non-market housing in unlocking federal office properties would particularly benefit students and youth. Reducing the government’s office footprint and releasing underused assets would generate savings, enabling the government to reinvest in priorities, directly benefitting all Canadians.

Data Sources: Statistics Canada; Catalyst Report on Women in Science, Technology, Engineering, and Mathematics

Building Apartments, Bringing Rents Down

This measure is expected to benefit renters, in particular low- and middle-income renters. Renters are more likely to be in core housing need than homeowners. Those experiencing core housing need are also more likely to be Indigenous people (13 per cent), single-parent family households, (19 per cent), the largest share of whom are women, Black and racialized people (11 per cent), persons with disabilities (16 per cent), and to live in metropolitan areas (11 per cent). Developers, operators of non-profit housing, and construction workers, which are predominantly men (86.8 per cent), are expected to indirectly benefit from this measure.

Data Source: Statistics Canada
### Topping-Up the Housing Accelerator Fund

This measure is expected to benefit specific regions of Canada that are experiencing disproportionately high population growth, and therefore demand on housing. Funding for this top-up is expected to go primarily to mid-size municipalities. Housing scarcity is leading to rent inflation with one third of renter households spending 30 per cent or more of their household income on shelter costs in 2021, compared to 14.8 per cent of homeowners. “Recent” renters, who typically pay higher rents, are more likely to be Black, Arab or Latin American (51-55 per cent), newcomers (17 per cent), aged 18 to 34 (39 per cent), and to live in downtown cores (70 per cent). Construction workers, which are predominantly men (86.8 per cent), are expected to indirectly benefit.

*Data Source: Statistics Canada, BuildForce Canada*

### A New Canada Housing Infrastructure Fund

This measure would benefit all Canadians by enhancing the capacity and reliability of water infrastructure and by enabling new housing supply, which will contribute to improving housing affordability. Canadians who are most vulnerable to high housing costs stand to particularly benefit from improved housing affordability. In 2021, 16.8 per cent of the population lived in unaffordable housing; disproportionate among those were newcomers (22.8 per cent), Black and racialized people (25 per cent), lone-parent households (26.7 per cent), and Indigenous people (29.5 per cent). Workers in the construction sector are also expected to indirectly benefit. Men make up 86.8 per cent of the construction sector’s workforce.

*Data Sources: Statistics Canada, Labour Force Survey*

### Changing How We Build Homes

This measure would target small and medium-sized (SMEs) businesses in the residential construction sector in regions across Canada supporting the development and scale-up and adoption of innovative homebuilding technologies and solutions. All Canadians from a diverse range of demographic groups are expected to directly benefit because of accelerated access to more housing solutions. Indirect benefits are expected to accrue for the construction industry, which is largely represented by men, making up 86.8 per cent of construction sector employees.

*Data Source: Statistics Canada*
Housing Design Catalogue

This measure is expected to benefit all Canadians in need of housing by facilitating increased housing supply. Housing scarcity is leading to rent inflation. As of 2021, 33 per cent of renter households spent 30 per cent or more of their household income on shelter costs, compared to 14.8 per cent of homeowners. “Recent” renters, who typically pay higher rents, are more likely to be Black, Arab or Latin American (51-55 per cent), newcomers (17 per cent), aged 18 to 34 (39 per cent), and to live in downtown cores (70 per cent). Future generations would benefit from the long-term impacts of this measure. The residential building industry would indirectly benefit from facilitated approval processes. Construction workers within this industry, who are predominantly men (86.8 per cent), are expected to indirectly benefit.

Data Sources: Statistics Canada; BuildForce Canada

Adding Additional Suites to Single Family Homes

This measure is expected to benefit renters and homeowners. Renters, who are lower income on average, would benefit from the availability of additional rental units. In 2021, 32 per cent of Canadian households were renters, and within this group, 68 per cent faced difficulties in meeting their financial needs. In addition, this measure would benefit higher-income homeowners with the financial means to add secondary units to their properties. Homeownership rates increase with income and age and are also higher for couples and families when compared to single-person households.

Data Source: Statistics Canada
Accelerating Investment to Build More Apartments

This measure would benefit developers and purchasers of purpose-built rental housing. Owners and shareholders of businesses, who tend to be men, older, and have higher incomes, would directly benefit in this sector. If this measure creates more rental housing, it would indirectly benefit the construction industry and its workers, who are predominantly men, as well as urban areas, where there is greater investment in apartment construction than rural areas. While all Canadians would benefit from increased housing supply, renters, who, compared to owners, have lower incomes and are more likely to be Black and racialized, would benefit in particular.

Data Sources: Statistics Canada, Canada Mortgage and Housing Corporation

Building More Student Housing

Post-secondary students are expected to benefit from increased availability or affordability of student housing. Post-secondary students are roughly gender-balanced. Black and racialized people make up a slightly larger share of recent post-secondary enrolments than their share of the general population (33 per cent and 26.5 per cent, respectively, in 2020-21). Additionally, the majority of post-secondary students are under 25 years old. To the extent that increased construction of housing for students would result in reduced demand for other rental accommodation, indirect benefits may also accrue to the Canadian population overall in the form of increased housing affordability.

Data Source: Statistics Canada
More Skilled Trades Workers Building Homes

This measure is expected to benefit Canadians most in need of housing, by increasing the availability of workers critical to addressing Canada’s housing crisis. Both the Apprenticeship Service and the Skilled Trades Awareness and Readiness program focus on those under the age of 40, with the latter focusing on Canadians still in secondary school. Red Seal trades cover the majority of apprentices in Canada. There may be disproportionate benefits for young men as they are overrepresented (88 per cent) in most Red Seal trades, with 48 per cent of apprentices under age 30. Overall, 23.8 per cent of apprenticeship certificate holders are newcomers, similar to their proportion in the population, while Black and racialized people are underrepresented, comprising 16.7 per cent of those with apprenticeship certificates, versus 26.5 per cent of the population. While women are underrepresented in the Red Seal trades, the share of newly certified women in trades traditionally dominated by men (e.g., carpentry, electrical) has grown since 2015. For example, the share of newly certified women in carpentry and electrical trade has increased from 1.6 per cent to 3.5 per cent and from 2.5 per cent to 3.9 per cent, respectively, since 2015.

Data Source: Statistics Canada

Recognizing Foreign Construction Credentials and Improving Labour Mobility

This measure is expected to benefit many Canadians by addressing labour shortages in the construction sector, supporting housing affordability, and supporting timely and equitable access to health care for Canadians. This measure would particularly benefit internationally trained newcomers in the construction and health sectors by helping them gain Canadian work experience and get the credentials needed to work in Canada. This would reduce underutilized labour and improve job satisfaction and productivity. Specifically, within this group, people who are racialized are more likely to indirectly benefit as they make up the majority of newcomers to Canada.

Data Source: Statistics Canada
1.2. Making it Easier to Rent or Own a Home

**Protecting Renters’ Rights**
This measure is expected to benefit tenants facing significant housing issues such as unlawful evictions, maintenance and health and safety issues, excessive rent increases, discrimination, or privacy concerns. Vulnerable groups are more likely to experience evictions, including single mothers, Indigenous people, Black and racialized people, lower-income people, persons with disabilities, and people having experienced homelessness.

*Data Source: Canada Mortgage and Housing Corporation*

**Quality of Life Impacts**

*Prosperity – Acceptable housing*
*Good Governance – Access to fair and equal justice (civil and criminal); Confidence in institutions*

**Target Population:** People with Housing Issues

**GBA Plus Timing:** Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

**Expected Benefits**

- **Gender:** Men ☐ ☐ ☐ Women ☐ ☐ ☐
- **Income:** Low ☐ ☐ ☐ High ☐ ☐ ☐
- **Age cohort:** Youth ☐ ☐ ☐ Senior ☐ ☐ ☐
- **Additional Characteristics:** Indigenous People; Black and Racialized People; Persons with Disabilities

**Enhancing the Home Buyers’ Plan**
This enhancement would benefit first-time home buyers, especially those withdrawing larger amounts. These individuals are more likely to be men (60 per cent) and are expected to have a median age of 36 and middle-to-high income.

*Data Sources: Internal administrative data; Statistics Canada*

**Quality of Life Impacts**

*Prosperity – Household wealth; Financial well-being; Future outlook*

**Target Population:** First-Time Home Buyers

**GBA Plus Timing:** Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

**Expected Benefits**

- **Gender:** Men ☐ ☐ ☐ Women ☐ ☐ ☐
- **Income:** Low ☐ ☐ ☐ High ☐ ☐ ☐
- **Age cohort:** Youth ☐ ☐ ☐ Senior ☐ ☐ ☐

**Enhancing the Canadian Mortgage Charter**
These enhancements would support mortgage borrowers facing mortgage hardship, in particular low- to middle-income borrowers. Developing an income verification tool would help all Canadians access the housing market by combatting mortgage fraud.

*Data Source: Statistics Canada*

**Quality of Life Impacts**

*Prosperity – Financial well-being; Household wealth*

**Target Population:** All Canadians

**GBA Plus Timing:** Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

**Expected Benefits**

- **Gender:** Men ☐ ☐ ☐ Women ☐ ☐ ☐
- **Income:** Low ☐ ☐ ☐ High ☐ ☐ ☐
- **Age cohort:** Youth ☐ ☐ ☐ Senior ☐ ☐ ☐

**Banning Foreign Buyers of Canadian Homes**
This measure would directly benefit middle-income Canadians seeking to enter the housing market, particularly those aged 30 to 60 in larger cities in British Columbia and Ontario, where foreign investors in property have historically been more active. According to Statistics Canada, 10.1 per cent of Canadian households were in core housing need in 2021, and would benefit from decreased competition from foreign buyers.

*Data Sources: Statistics Canada, Canada Mortgage and Housing Corporation, Provincial administrative data*

**Quality of Life Impacts**

*Prosperity – Acceptable housing*

**Target Population:** All Canadians

**GBA Plus Timing:** Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

**Expected Benefits**

- **Gender:** Men ☐ ☐ ☐ Women ☐ ☐ ☐
- **Income:** Low ☐ ☐ ☐ High ☐ ☐ ☐
- **Age cohort:** Youth ☐ ☐ ☐ Senior ☐ ☐ ☐
- **Additional Characteristics:** Urban Areas

**GBA Plus Responsive Approach**
This measure would negatively impact non-Canadians who wish to purchase residential properties in Canada, and sellers of those properties. Exceptions and flexibilities will remain for certain non-Canadians, such as those working or studying in Canada, to ensure they are not adversely affected and continue to have access to the Canadian housing market.
Cracking Down on Real Estate Fraud

Addressing tax non-compliance in the real estate sector reinforces the fairness of the tax system by ensuring that non-compliant actors involved in real estate transactions pay their fair share. This would benefit all Canadians by fostering a healthier housing market and generating revenue for government programs.

Data Source: Canada Revenue Agency

Advancing National Flood Insurance

This measure will continue advancing work to help protect Canadians against the costs of natural disasters, which disproportionately impact Indigenous people, women, seniors, Black and racialized people, newcomers, 2SLGBTQI+ people, and persons with disabilities. The extent to which this measure helps address the financial vulnerabilities of these groups will depend on the final design of the insurance program, though will likely benefit homeowners (who have a higher income on average) more directly.

Data Sources: Canada Mortgage and Housing Corporation; Statistics Canada; Federal Emergency Management Agency; Canadian Red Cross

1.3. Supporting Canadians in Need

Enhancing the Affordable Housing Fund

This measure is expected to benefit low- and middle-income Canadians, particularly those in core housing need. Those experiencing core housing need who may experience unique barriers to housing are more likely to be Indigenous people (13 per cent), single-parent family households (19 per cent), Black and racialized people (11 per cent), persons with disabilities (16 per cent), and live in metropolitan areas (11 per cent). Women, young people, and senior renters are also, on average, more likely to face housing affordability challenges. Construction workers, who are predominantly men (86.8 per cent), are expected to indirectly benefit from the measure.

Data Source: Statistics Canada

Quality of Life Impacts

Prosperity – Future outlook; Acceptable housing
Good Governance – Confidence in institutions

Target Population: All Canadians

GBA Plus Timing: Early ☐ ☐ Later ☐ Existing

Expected Benefits

Gender: Men ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ ☐ Senior

Additional Characteristics: People in High-Risk Areas for Natural Disasters

GBA Plus Responsive Approach

People living in rural or remote areas may face barriers to benefiting from projects funded through this measure, which are predominantly concentrated in large urban centers. To mitigate this, proponents across the country will be engaged, to help ensure funding for projects includes rural communities.
Protecting and Expanding Affordable Housing

This measure is expected to benefit low- and middle-income renters—particularly those in core housing need, who are more likely to be Indigenous people (24.0 per cent) and single-parent family households (29.4 per cent) according to Census 2021. In 2017, 15.9 per cent of persons with disabilities were living in households in core housing need. In 2021, 33.2 per cent of renter households spent 30 per cent of their income on shelter. Black, Arab, and Latin American people (9.7 to 11.9 per cent), newcomers (16.7 per cent), those aged 18 to 34 (38.6 per cent), and those living in downtown cores (20.2 per cent) are more likely to be “recent” renters, who typically pay higher rents. Construction workers, who are predominantly men, are expected to indirectly benefit.

Data Source: Statistics Canada

Keeping Non-Profit and Co-op Homes Affordable

This measure is expected to benefit those experiencing housing affordability challenges and those in core housing need. In 2021, 7.7 per cent of the population experienced core housing need. There is also evidence that single-parent households, lower-income people, Indigenous, Black and racialized people disproportionately experience core housing need. Women and girls had a higher incidence of core housing need (8.2 per cent) compared to men and boys (7.1 per cent). Seniors also had a higher incidence of core housing need (8.9 per cent). Affordable housing providers eligible under the program benefit as this funding helps them maintain their operations and fulfill their mandates. Housing investments will indirectly benefit the business, building, and other support services sector. Women represent 43.6 per cent of this sector.

Data Sources: Canada Mortgage and Housing Corporation; Statistics Canada

Quality of Life Impacts

Prosperity – Acceptable housing; Future outlook; Financial well-being

Gender Results Framework Objective:
Fewer vulnerable individuals lacking stable, safe, and permanent housing

Target Population: Canadians Experiencing Housing Affordability Challenges

GBA Plus Timing: Early □ □ Later □ Existing

Expected Benefits

Gender: Men □ Women
Income: Low □ High
Age cohort: Youth □ Senior

Lower Energy Bills for Renters and Homeowners

This initiative would primarily benefit low- to median-income households through energy efficiency retrofits that improve affordability for these households. Low- to median-income renters, who typically have less control over the energy efficiency of their dwelling, will also benefit. Statistics Canada found that an estimated 770,000 households (30 per cent of which are households that rent) below a low- to modest-income threshold, do not have access to reliable and affordable energy sources. This initiative would also benefit all Canadians by reducing emissions from the buildings sector.

Data Sources: Statistics Canada; Natural Resources Canada

Addressing Homelessness and Encampments

These investments are expected to benefit those experiencing or at risk of homelessness, who are more likely to be men (63 per cent), Indigenous people (31 per cent), people aged 25 to 49 (55 per cent), 2SLGBTQI+ people (13 per cent), Black and racialized people (28 per cent), and persons with disabilities (45 per cent). In addition, women and their children are more likely to experience “hidden homelessness,” while veterans are more likely to experience chronic homelessness. First responders and construction workers, who are predominantly men, as well as homeless support workers, who are predominantly women, are expected to indirectly benefit from these investments.

Data Sources: Canadian Observatory on Homelessness; Point-in-Time Count Data
Sheltering Asylum Claimants

This measure is expected to benefit unhoused asylum claimants by facilitating the delivery of stable transitional housing support. It is also expected to help municipal and provincial governments with the costs of housing these newcomers. Asylum claimants are a diverse population which can include LGBTQI+ people and ethnic, religious, and racial minorities seeking refuge in Canada from persecution in their country of origin. In 2022, approximately 58.7 per cent of asylum claimants in Canada identified as men and 41.3 per cent identified as women.

*Data Source: Internal administrative data*

**Quality of Life Impacts**

**Prosperity** – Homelessness

**Society** – Sense of belonging to local community; Sense of pride/belonging to Canada

**Good Governance** – Confidence in institutions

**Gender Results Framework Objective:** Fewer vulnerable individuals living in poverty

**Target Population:** Asylum Claimants

**GBA Plus Timing:** Early [ ] [ ] [ ] Later [ ] Existing

**Expected Benefits**

- Gender: Men [ ] [ ] Women [ ]
- Income: Low [ ] [ ] High [ ]
- Age cohort: Youth [ ] [ ] Senior [ ]
- Additional Characteristics: Black and Racialized People

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Additional Investments

**Supporting the Federal Housing Advocate**

This measure is expected to benefit those with greatest housing need, such as women and children fleeing domestic violence, seniors (20 per cent of whom experience unaffordable housing), Indigenous people, people experiencing homelessness, persons with disabilities, those dealing with mental health and addiction issues, veterans, young adults, Black and racialized people (1.8 times more likely to reside in inadequate housing), newcomers to Canada (twice as likely to reside in inadequate housing), and 2SLGBTQI+ people (twice as likely to experience severe poverty and homelessness). Approximately 75 per cent of people who are lower-income experience inadequate housing.

*Data Sources: The Office of the Federal Housing Advocate; Statistics Canada*

**Quality of Life Impacts**

**Prosperity** – Homelessness; Poverty; Acceptable housing

**Good Governance** – Confidence in institutions

**Gender Results Framework Objective:** Fewer vulnerable individuals lacking stable, safe and permanent housing

**Target Population:** Canadians in Core Housing Need

**GBA Plus Timing:** Early [ ] [ ] [ ] Later [ ] Existing

**Expected Benefits**

- Gender: Men [ ] [ ] Women [ ]
- Income: Low [ ] [ ] High [ ]
- Age cohort: Youth [ ] [ ] Senior [ ]
- Additional Characteristics: Those with Greatest Housing Need

**GBA Plus Responsive Approach**

People who are vulnerable and marginalized, including those with lived experience of housing need, may have difficulty accessing the Federal Housing Advocate’s services due to low-income, disability, and/or language barriers. To mitigate this, the organization proactively consults civil society organizations and other levels of government, to include these groups in the design, implementation, and monitoring of housing policies and decisions.
Chapter 2: Lifting Up Every Generation

2.1. Taking Care of Every Generation

Foreign Health Care Credential Recognition

This measure would directly benefit internationally educated health professionals (IEHPs) and international medical graduates by addressing the barriers of entry and helping them find employment in the Canadian health workforce. Women may be more likely to benefit, since 7 in 10 of IEHPs are women, who are also less likely to obtain employment in healthcare compared to men. More broadly, this measure would benefit all Canadians and their families by helping to ease the shortage of health professionals, that is impacting wait times and the reliability of Canada’s public health care system.

Data source: Statistics Canada

Launching a National Pharmacare Plan

This measure would directly benefit people living with diabetes, as well as women and girls, gender diverse people, and their partners, particularly those without access to private drug coverage. Improved access to contraception has been attributed to higher educational attainment, narrowing the gender pay gap, and lowering the poverty rate among women. Type 2 diabetes disproportionately affects seniors, First Nations and Métis people, as well people who are African, East Asian and South Asian. About 5 to 10 per cent of people living with diabetes have type 1, which usually develops in early childhood or early adulthood. Low-income people may particularly benefit as they are less likely to have access to private health coverage.

Data Source: Academic articles
Launching the Canada Disability Benefit

This measure would benefit working-age (18 to 64) persons with disabilities, in particular those living in deep poverty. Working-age persons with disabilities experience poverty at about twice the rate of working-age persons without disabilities (23 per cent vs. 12 per cent), and 60 per cent of working-age persons with disabilities in poverty were living in deep poverty according to 2017 data. Among persons with disabilities, those who are Black and racialized were somewhat more likely to live in poverty (24 per cent, vs. 20 per cent for others), while 32 per cent of First Nations people living off-reserve and 30 per cent of Métis reported having one or more disabilities, compared to 22 per cent for all persons aged 15 and older in 2017.

Data Sources: Canadian Survey on Disability, 2017; Aboriginal Peoples Survey, 2017

Expanding the Disability Supports Deduction

This measure would benefit persons with physical and mental impairments who work, operate a business, attend school, or carry on research, with women, seniors, and lower income individuals expected to benefit the most, based on claimants data. Women represented 60 per cent of claimants in 2021. Those over the age of 60 represented 30 per cent of claimants, with 50 per cent of the total amounts claimed in 2021. Claimants are also more likely to have lower incomes (40 per cent of claimants in 2021 had individual net incomes under $30,000). The Government has made recent investments in outreach, support and assistance with tax filing for lower-income individuals, including low-income persons with disabilities, in an effort to improve access to credits and benefits delivered through the tax system.

Data Source: Internal administrative data
Ensuring Access to Essential Drugs and Medical Devices

This measure would benefit all Canadians and the health product industry. Children and Indigenous people would disproportionately benefit in the short term as they are more likely to rely on products that often face supply chain challenges, such as pediatric antibiotics and Rifampin, which is a first line treatment for tuberculosis. The rate of tuberculosis is much higher among Inuit and First Nations people living on reserve than the general population. Seniors and low-income people may disproportionately benefit in the long term as these population groups rely to a greater extent on health products than the general population.

*Data Source: Academic articles*

### 2.2. The Best Start for Every Child

#### National School Food Program

This measure would benefit elementary and high school students by supporting provinces, territories and Indigenous partners in expanding access to school food programming. School food programming can reduce food insecurity, support better health and educational outcomes, and help foster connections with culture and traditional food systems. More broadly, this measure would provide greater financial relief to low-income families who may struggle to access nutritious food.

*Data Sources: Statistics Canada; International Organizations, Academic Research*

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### Quality of Life Impacts

#### Health
- Unmet health care needs; Health-adjusted life expectancy

#### Good Governance
- Confidence in institutions

### Target Population
All Canadians

### GBA Plus Timing
- Early
- Later
- Existing

### Expected Benefits

#### Gender
- Men
- Women

#### Income
- Low
- High

#### Age cohort
- Youth
- Senior

#### Additional Characteristics
- Children, Indigenous people, Seniors,
**More Affordable Child Care**

This measure would benefit parents, particularly mothers who are often primary caregivers for children. It also directly benefits families of lower socio-economic status, single parents, families living in underserved or rural and remote communities, and 2SLGBTQI+ families, who may face multiple barriers, including limited social networks for finding suitable child care, and discriminatory experiences. Women, who are overrepresented amongst early childhood educators and student aid recipients, would particularly benefit from Canada Student Loan forgiveness. In the long-term, all Canadians are expected to benefit from maintenance of the Canada-wide ELCC system, as women’s increased labour market participation is projected to support equality and increase Canada’s economic prosperity.

*Data Sources: Statistics Canada, Oxfam*

**Quality of Life Impacts**

- **Prosperity** – Access to early learning and child care; Labour underutilization; Household wealth, Productivity
- **Health** – Children vulnerable in early development
- **Society** – Trust in others

**Gender Results Framework Objective:**

Increased labour market opportunities for women, especially women in underrepresented groups

**Target Population:** All Canadians

**GBA Plus Timing:**

- Early ☑
- Later ☐
- Existing ☐

**Expected Benefits**

- Gender: Men ☑ Women ☑
- Income: Low ☑ High ☑
- Age cohort: Youth ☑ Senior ☑

**Making it Easier to Save for Your Child’s Education**

This measure is expected to benefit children from low-income families who are less likely to open a Registered Education Savings Plan (RESP). In 2016, children who did not have an RESP were more likely to come from a single-parent family (33 per cent); have one or two Indigenous parents (36 per cent and 13 per cent respectively), and/or have a parent who was a recent newcomer (41 per cent). Children in rural areas are more likely to benefit as the Canada Learning Bond take-up is consistently lower in rural areas compared to urban areas (15 per cent lower in 2020).

*Data Source: Evaluation of the Canada Education Savings Program: Part 1 – May 2022*

**Quality of Life Impacts**

- **Prosperity** – Post-secondary attainment; Financial well-being; Household incomes; Employment

**Target Population:** Children and Youth from Low-Income Families

**GBA Plus Timing:**

- Early ☑
- Later ☐
- Existing ☐

**Expected Benefits**

- Gender: Men ☑ Women ☑
- Income: Low ☑ High ☑
- Age cohort: Youth ☑ Senior ☑

**Additional Characteristics:** Newcomers with Young Children

**GBA Plus Responsive Approach**

Canadians who do not file taxes would not be able to access the Canada Learning Bond. To mitigate this barrier to accessing the benefit, the Canada Revenue Agency and Service Canada would conduct joint outreach initiatives to help families file taxes. As well, the Department of Indigenous Services Canada would be engaged to expand outreach to Indigenous communities.
### After-School Learning

This measure directly benefits young people who are at-risk of dropping out of school, including those belonging to newcomer communities, by providing afterschool academic and other financial supports (e.g., bursaries to Indigenous post-secondary students). In low-income communities, estimates suggest high school non-completion rates range from 30 to 50 per cent, far above the national average of approximately 4.8 per cent. Similarly, Indigenous, Black and racialized young people, and those with disabilities have significantly higher non-completion rates than the national average.

Data Source: Statistics Canada, Employment and Social Development Canada, Pathways to Education Canada

### Quality of Life Impacts

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<th>Prosperity</th>
<th>Child, student, and adult skills; Post-secondary attainment; Youth not in employment, education, or training (NEET)</th>
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<th>Gender Results Framework Objective:</th>
<th>Reduced gender gaps in reading and numeracy skills among youth, including Indigenous youth</th>
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<th>Target Population:</th>
<th>Youth</th>
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| GBA Plus Timing: | Early ☐ ☐ ☐ ☐ ☐ Later ☐ ☐ ☐ ☐ Existing ☐ ☐ ☐ ☐ |

**Expected Benefits**

- **Gender:** Men ☐ ☐ ☐ ☐ Women
- **Income:** Low ☐ ☐ ☐ ☐ High
- **Age cohort:** Youth ☐ ☐ ☐ ☐ Senior

**Additional Characteristics:** Black and Racialized People, Indigenous People, Persons with Disabilities, 2SLGBTQI+ People, Newcomers

### Coding Skills for Kids

This measure would directly benefit young people. As there is a focus on engaging groups underrepresented in science, technology, engineering, and mathematics training, there could be disproportionate benefits for girls, Indigenous young people, persons with disabilities, and those living in rural, remote, and northern communities. Based on program-user data to date, 48 per cent are girls, 7 per cent are Indigenous young people, 25 per cent are living in rural/remote/northern regions, and 4 per cent are youth with a disability.

Data Sources: Internal program data; Statistics Canada

### Quality of Life Impacts

<table>
<thead>
<tr>
<th>Prosperity</th>
<th>Child, student, and adult skills</th>
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<table>
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<tr>
<th>Gender Results Framework Objective:</th>
<th>More diversified educational paths and career choices</th>
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<tr>
<th>Target Population:</th>
<th>Youth and Teachers</th>
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| GBA Plus Timing: | Early ☐ ☐ ☐ ☐ ☐ Later ☐ ☐ ☐ ☐ Existing ☐ ☐ ☐ ☐ |

**Expected Benefits**

- **Gender:** Men ☐ ☐ ☐ ☐ Women
- **Income:** Low ☐ ☐ ☐ ☐ High
- **Age cohort:** Youth ☐ ☐ ☐ ☐ Senior

**Additional Characteristics:** Indigenous Youth, Rural and Remote Communities

### GBA Plus Responsive Approach

Canadian youth in rural and remote locations may have limited access to internet. To reduce technological barriers, CanCode programming consults with communities, ensuring materials are available offline. Programming is also offered at no cost to students and teachers, to reduce income-based barriers for young people from low-income households.
2.3. A Fair Chance for Millennials and Gen Z

Increasing Student Grants and Loans

This suite of measures would primarily benefit youth between the ages of 18-24. Around 63 per cent of recipients of federal student financial assistance are women. Additional student grants and loans will particularly benefit low- and middle-income families, as funding is primarily determined based on income and household size. Students with disabilities would also disproportionately benefit from additional support via the Canada Student Grant for Students with Disabilities, which is provided to all students with financial need who have a permanent, persistent, or prolonged disability. Over 60,000 students qualified for this support in 2021-2022. Few, if any, students will be negatively impacted by changes to student eligibility for financial aid while attending Russian post-secondary institutions.

Data Source: Canada Student Financial Assistance Program Annual Report, 2021-2022

More Rural Health and Social Services Workers

This measure is aimed at improving access of rural residents to health and social services. It is expected to benefit workers in the health and social services sector with outstanding Canada Student Loan debt, who work in rural and remote communities. As a result, rural residents will benefit from better access to health and social services. Women are expected to benefit more as they are significantly over-represented in the health and social services sector, and also represent around 60 per cent of student aid recipients. Youth are also expected to benefit as 74 per cent of individuals with outstanding Canada Student Loans are under 35 years of age.

Data Sources: Employment and Social Development Canada administrative data; Statistics Canada

More Rent Support for Students

Post-secondary students from low- and middle-income households who live away from home are expected to benefit from this measure. Approximately 63 per cent of student aid recipients are renters, and over 60 per cent are women.

This measure will especially benefit post-secondary students with dependants, who are more likely to face higher shelter costs. In the 2021-2022 school year, the federal government supported over 91,000 students with dependants.

Data Sources: Internal administrative data, Statistics Canada
Helping People Return to School

This measure would make post-secondary education more accessible for students from low- and middle-income households. Women are more likely to benefit as they account for 60 per cent of student financial aid recipients. Mature students aged 22 or over would benefit as they are subject to the credit screening requirement under the baseline program rules.

Data Source: Employment and Social Development Canada administrative data

Helping Students Gain Work Experience

This measure is expected to directly benefit post-secondary students, most often young Canadians, enrolled in post-secondary institutions. In 2025-26, the program is expected to particularly benefit underrepresented students, including students with disabilities, Black and racialized students, Indigenous people, and/or women in science, technology, engineering, and mathematics (STEM).

Data Source: Employment and Social Development Canada administrative data

Jobs and Skills Training for Gen Z

This measure would directly benefit young people, including those facing multiple barriers to employment and groups underrepresented in the labour market. For instance, in 2023-24, approximately 55 per cent of the Youth Employment and Skills Strategy (YESS) Program placements are expected to be from one of the strategy’s priorities groups (e.g., Indigenous people, youth with disabilities, Black and racialized youth, youth in rural communities). Young women have traditionally represented between 51 to 60 per cent of clients served on average.

Data Source: Employment and Social Development Canada administrative data
Launching a New Youth Mental Health Fund

This measure would directly benefit youth by supporting organizations that provide mental health services to youth. Almost one in five young people aged 15 to 17 reported that their mental health was “fair” or “poor” in 2019, more than double the rate for those aged 12 to 14. Low-income young people were also less likely to report excellent or very good mental health and more likely to report having seriously contemplated suicide in their lifetime.

_Data Source: Statistics Canada_

### 2.4. A Stronger, More Secure Retirement

#### A Stronger Canada Pension Plan

These measures would provide additional financial support to dependents of Canada Pension Plan (CPP) contributors and individuals eligible for the Death Benefit top-up. Young people are more likely to benefit from the improvements to the children’s benefits. Overall, approximately 22,000 people are expected to see improved benefits in 2025. The changes to the children’s benefits are expected to have indirect positive impacts on women since women are more likely to receive CPP disability and survivor benefits than men.

_Data Sources: 31st Actuarial Report on the CPP; Internal administrative data_

### Additional Investments

#### Vaccine Injury Support Program

This initiative is expected to directly benefit all vaccine-injured Canadians who received a Health Canada authorized vaccine on or after December 8, 2020. Compensation from the program would help people and their families mitigate ongoing financial impacts.

_Data Source: Public Health Agency of Canada_
Travelling Public Program

The measure is expected to reduce the risk of exposure and/or transmission of communicable diseases. Specifically, this would protect travellers to, from, and within Canada who use federally regulated transportation, such as airplanes, ferries, some buses, and trains, by supporting health inspections to ensure clean and sanitary conditions. People who are more likely to be disproportionately affected by communicable diseases would particularly benefit. This includes seniors, children, immunocompromised people, persons with disabilities and co-morbidities, or people who live in congregate housing.

Data Source: Public Health Agency of Canada administrative data

Quality of Life Impacts

Health – Self-rated health
Environment – Natural disasters and emergencies; Clean drinking water
Good Governance – Confidence in institutions

Target Population: All Canadians

GBA Plus Timing: Early ☐ ☐ Later ☐ Existing ☐

Expected Benefits

Gender: Men ☐ ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ ☐ ☐ Senior
Additional Characteristics: Foreign Travellers to Canada, Immunocompromised People, Persons with Disabilities, People in Congregate Housing
Chapter 3: Lowering Everyday Costs

3.1. Affordable Groceries

**Strengthening Local Food Security**

This measure would directly benefit low-income households, Northern, Indigenous, and rural communities who are vulnerable to food insecurity. Food insecurity also varies by province and region. Indigenous, remote, and Northern communities are particularly vulnerable because of the higher cost of living and other geographic, social, and economic factors. Equity-deserving populations would especially benefit, as they face disproportionately higher food insecurity rates, including women, lone-parent households (42.6 per cent), Black households (39.2 per cent), the off-reserve Indigenous population (33.4 per cent), and households with children (22.1 per cent).

*Data Source: Statistics Canada*

**Quality of Life Impacts**

- **Prosperity** – Food security
- **Health** – Fruit and vegetable consumption/healthy eating environments
- **Society** – Sense of belonging to local community

**Gender Results Framework Objective:**

Fewer women and children living in food-insecure households

**Target Population:** Food Insecure Households

**GBA Plus Timing:** Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

**Expected Benefits**

- Gender: Men ☐ ☐ ☐ Women ☐ ☐ ☐
- Income: Low ☐ ☐ ☐ High ☐ ☐ ☐
- Age cohort: Youth ☐ ☐ ☐ Senior ☐ ☐ ☐
- Additional Characteristics: Rural or Remote Populations, Lower-Educated People, Indigenous People, Black and Racialized People, 2SLGBTQI+ People, Persons with Disabilities, Newcomers

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**Lower Costs and Fairer Treatment for Farmers and a Right to Repair your Devices**

This measure would support all Canadians given the potential of a competitive marketplace for repair and interoperability. There may be direct benefits to lower-income Canadians should costs be reduced. There may also be benefits related to accessing repairs for persons with disabilities and seniors. Some sectors and regions may see outsized benefits, including farmers and Canadians living in rural and remote locations. There could also be indirect benefits to businesses that are able to provide repair services.

*Data Source: Statistics Canada*

**Quality of Life Impacts**

- **Prosperity** – Household incomes; Financial well-being
- **Environment** – Waste management

**Target Population:** All Canadians

**GBA Plus Timing:** Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

**Expected Benefits**

- Gender: Men ☐ ☐ ☐ Women ☐ ☐ ☐
- Income: Low ☐ ☐ ☐ High ☐ ☐ ☐
- Age cohort: Youth ☐ ☐ ☐ Senior ☐ ☐ ☐
- Additional Characteristics: Persons with Disabilities

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**Interest Relief for Farmers**

This measure would directly benefit farmers, who tend to be older (60.5 per cent are aged 55 and older), White, men (70.6 per cent), and higher income. Employees on Canadian farms would indirectly benefit and tend to be working age (59 per cent are between the ages of 25 and 64), men (61 per cent), and lower income. About 16 per cent identified as being racialized, 4 per cent as Indigenous, and 3.5 per cent as a person with a disability.

*Data Sources: Statistics Canada, Census of Agriculture, Agriculture Taxation Data Program*

**Quality of Life Impacts**

- **Prosperity** – Household incomes

**Target Population:** Agricultural Producers

**GBA Plus Timing:** Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

**Expected Benefits**

- Gender: Men ☐ ☐ ☐ Women ☐ ☐ ☐
- Income: Low ☐ ☐ ☐ High ☐ ☐ ☐
- Age cohort: Youth ☐ ☐ ☐ Senior ☐ ☐ ☐
- Additional Characteristics: Indigenous People, Persons with Disabilities, Rural or Remote Populations
3.2. Fairer Prices, Fewer Fees

**Cracking Down on Junk Fees**

This measure would strengthen consumer protection and help to ensure fair pricing in the Canadian marketplace, including in the air travel sector. This measure is expected to benefit all Canadians, with disproportionate benefits for households that have lower incomes and vulnerable populations, since they are more likely to be negatively affected by higher fees. The low-income rate is higher among Indigenous people (12.3 per cent compared to 7.2 per cent for the non-Indigenous population) and newcomers (8.1 per cent compared to 6.7 per cent for those born in Canada). However, the propensity to fly for leisure is highly correlated with income, so households with middle to high income may benefit disproportionately from increased fee transparency related to air travel.

*Data Source: Statistics Canada*

**Cheaper Internet, Home Phone and Cell Phone Plans**

The proposed amendments would support increased competition and consumer choice, helping to lower costs for Canadian consumers. Low-income and vulnerable populations will disproportionately benefit from greater consumer choice and removal of switching fees, as the proportion of income spent on fees may be higher for these populations. Certain populations are more likely to be low-income, such as Indigenous people (12.3 per cent) compared to the non-Indigenous population (7.2 per cent), newcomers (8.1 per cent) compared to those born in Canada (6.7 per cent), and persons with disabilities (10.6 per cent) compared to persons without disabilities (5.7 per cent).

*Data Source: Statistics Canada*
3.3. Lower Bank Fees

**Capping Non-Sufficient Funds (NSF) Fees at $10**

Data from the Financial Consumer Agency of Canada and Statistics Canada suggests that people with low income, Indigenous people, racialized and Black people, immigrants and newcomers, persons with disabilities, and women are more likely to experience financial hardship and are disproportionately impacted by NSF fees. This measure would benefit these groups of people, as well as any Canadians who find themselves in an NSF situation, by reducing the financial burden of missing a payment.

*Data Sources: Financial Consumer Agency of Canada, Statistics Canada*

**Quality of Life Impacts**

- **Prosperity** – Protection from income shocks; Financial well-being; Poverty

**Gender Results Framework Objective:**
- Fewer vulnerable individuals living in poverty

**Target Population:** Low-Income Canadians

**GBA Plus Timing:** Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

**Expected Benefits**

- Gender: Men ☐ ☐ ☐ Women ☐ ☐ ☐
- Income: Low ☐ ☐ ☐ High ☐ ☐ ☐
- Age cohort: Youth ☐ ☐ ☐ Senior ☐ ☐ ☐
- Additional Characteristics: Newcomers, Indigenous People, Black and Racialized People, Persons with Disabilities, People with Low Education

**Enhancing Free and Affordable Bank Accounts**

This measure would benefit low-income Canadians by enhancing affordable access to basic banking account services. Data from the Financial Consumer Agency of Canada indicates that 66 per cent of low-income households, as well as 56 per cent of women, 65 per cent of Indigenous people, and 70 per cent of newcomers, are more prone to experience financial vulnerability. The measure would especially benefit certain vulnerable low-income groups, including youth, students, seniors, and persons with disabilities, through no-cost access to basic accounts or no-cost account services.

*Data Source: Financial Consumer Agency of Canada*

**Quality of Life Impacts**

- **Prosperity** – Household incomes; Poverty; Financial well-being

**Gender Results Framework Objective:**
- Fewer vulnerable individuals living in poverty

**Target Population:** Low-Income Canadians

**GBA Plus Timing:** Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

**Expected Benefits**

- Gender: Men ☐ ☐ ☐ Women ☐ ☐ ☐
- Income: Low ☐ ☐ ☐ High ☐ ☐ ☐
- Age cohort: Youth ☐ ☐ ☐ Senior ☐ ☐ ☐
- Additional Characteristics: Indigenous People, Persons with Disabilities

**Consumer-Driven Banking**

Consumers and small businesses using financial services that access their financial data through screen scraping are the intended beneficiaries of the safer, more secure method of financial data sharing termed consumer-driven banking. All Canadians would benefit from this measure, as it aims to reduce liability, privacy, and security risks in the financial services industry by extending regulatory cover over financial data sharing.

**Quality of Life Impacts**

- **Prosperity** – Financial well-being; Household wealth; Household incomes
- **Good Governance** – Canada’s place in the world; Confidence in institutions

**Target Population:** All Canadians

**GBA Plus Timing:** Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

**Expected Benefits**

- Gender: Men ☐ ☐ ☐ Women ☐ ☐ ☐
- Income: Low ☐ ☐ ☐ High ☐ ☐ ☐
- Age cohort: Youth ☐ ☐ ☐ Senior ☐ ☐ ☐
More Free Financial Advice

This measure will particularly help low-income and financially vulnerable Canadians by providing tools to improve their financial well-being. While financial vulnerability can affect anyone, some groups lack access to financial literacy programs and financial help services. As a result, this measure will especially benefit women, Indigenous people, Black and racialized people, newcomers, persons with disabilities, and low-income households. In addition, increased financial literacy would support Canadians in better managing their finances, thereby decreasing stress over financial issues, and improving overall mental and physical health. Increased financial literacy and resilience leads to increased participation in the financial markets which can contribute to higher levels of saving, investment, and economic growth. 

Data Sources: Financial Consumer Agency of Canada; World Bank

Quality of Life Impacts

Prosperity – Financial well-being; Poverty; Protection from income shocks

Health – Self-rated mental health

Target Population: Low-Income Households

GBA Plus Timing: Early ☑ ☐ Later ☐ Existing ☑

Expected Benefits

Gender: Men ☑ ☐ Women
Income: Low ☑ ☐ High
Age cohort: Youth ☐ Senior
Additional Characteristics: Indigenous People, Black and Racialized People, Newcomers, Persons with Disabilities

GBA Plus Responsive Approach

Financially vulnerable Canadians may face barriers to accessing financial literacy and financial help services due to lack of information, language barriers, or disabilities. To mitigate this, activities will include proactive community outreach and accessible services.

Doing More to Crack Down on Predatory Lending

This measure will help protect vulnerable Canadians who take on high-cost loans. According to a 2023 survey by the Financial Consumer Agency of Canada (FCAC), 54 per cent of Canadian households reported having trouble or sometimes struggled with their financial commitments, with low-income households, newcomers, and Indigenous people overrepresented in these results. Additionally, FCAC data from 2022 shows that Indigenous people, recent immigrants, people with low income, and women are overrepresented in the percentage of Canadians that have used an online or payday lender. It should also be noted that persons with disabilities are overrepresented in the percentage of Canadians with low income. In turn, these groups would benefit from this measure to the extent that they rely on high-cost loans, as well as any Canadian who relies on high-cost credit products.

Data Sources: Financial Consumer Agency of Canada; Statistics Canada

Quality of Life Impacts

Prosperity – Household incomes; Household wealth; Poverty; Financial well-being

Gender Results Framework Objective:
Fewer vulnerable individuals living in poverty

Target Population: All Canadians

GBA Plus Timing: Early ☑ ☐ Later ☐ Existing ☑

Expected Benefits

Gender: Men ☑ ☐ Women
Income: Low ☐ High
Age cohort: Youth ☐ Senior
Additional Characteristics: Newcomers, Indigenous People; Persons with Disabilities

GBA Plus Responsive Approach

The government will be implementing measures to enhance enforcement, providing additional protection for borrowers under the Criminal Code. The government will also be working closely with provinces and territories to explore best practices on measures that reduce financial stress for low-income Canadians.
Chapter 4: Economic Growth for Every Generation

4.1 Boosting Research, Innovation and Productivity

Strengthening Canada’s AI Advantage and Safe and Responsible Use of AI

Artificial Intelligence (AI) governance and protections would enforce an AI regulatory regime that protects all Canadians. Supporting access to and building sovereign AI compute capacity would directly benefit information and communication technologies (ICT) and science, technology, engineering, and math (STEM) researchers and firms. In the STEM workforce men (76 per cent) are more represented than women (24 per cent). The ICT sector also tends to be highly-educated (over 50 per cent) and higher income (52 per cent more than the Canadian income average).

Data Source: Statistics Canada

Using AI to Keep Canadians Safe

The measure would disproportionately benefit Canadians who travel by air, and workers in the air sector, due to enhanced security. Based on Statistics Canada’s 2021 Survey of Household Spending, the propensity to spend on air travel is highly correlated to income. Further, men represent approximately 70 per cent of the workforce in the air sector (based on 2018 data).

Data Sources: Statistics Canada, International Air Transport Association data, Canadian Council for Aviation & Aerospace

Incentivizing More Innovation and Productivity

This measure would directly benefit businesses that invest in patents, data network infrastructure equipment and computers and other general-purpose electronic data-processing equipment. Owners and shareholders of businesses tend to be men, older, and have higher incomes. Workers in the industries that tend to invest in these assets, which are generally gender-balanced and tend to have above-average incomes, would indirectly benefit. More broadly, investment in capital that could improve business productivity would be of benefit to all Canadians.

Data Sources: Administrative tax data; Statistics Canada
Boosting R&D and Intellectual Property Retention

While the specific allocation has yet to be determined, increased funding for the SR&ED Program would be expected to benefit businesses that perform research and development. Owners and shareholders of businesses tend to be men, older, and have higher incomes. Workers in industries and occupations where business research and development is more prevalent, who are also more likely to be men and have higher income, could also eventually indirectly benefit. However, as technological and scientific advancements could diffuse throughout the economy and generate productivity gains, benefits could spread to all Canadians.

*Data Sources: Internal administrative data; Statistics Canada*

Enhancing Research Support and Investing in Homegrown Research Talent

These measures would directly benefit researchers, including students and early career researchers at Canadian post-secondary institutions. The areas of research expected to be supported are the science, technology, engineering, and mathematics (STEM) domains (in which women, and Black and racialized people comprise 39 per cent and 63 per cent respectively), as well as the social sciences (in which women comprise 72 per cent of enrolments).

*Data Source: Statistics Canada*

World-Leading Research Infrastructure

This measure would directly benefit students and researchers at Canadian post-secondary institutions who undertake research with the aid of this infrastructure, and the workers at these facilities and this network. The areas of research expected to be supported are the science, technology, engineering, and mathematics (STEM) domains in which women comprise 24 per cent, and Black and racialized people comprise 62 per cent of workers. People in these professions also tend to have higher incomes, though students would have lower incomes.

*Data Source: Statistics Canada*
Advancing Space Research and Exploration

The space sector in Canada would benefit from these measures. Small- and medium-sized enterprises make up 90 per cent of the space sector. These measures would disproportionately benefit men, who represent 72 per cent of the space sector workforce. Benefits will be more concentrated in Quebec and Ontario, where 75 per cent of the space sector workforce is located. Scientists and researchers in the science, technology, engineering, and mathematics (STEM) fields within the Canadian Space Agency and in academia are also expected to benefit. This funding is expected to lead to technological advancements in food production and health care which could benefit Canadians in rural and remote areas.

Data Sources: Statistics Canada

Accelerating Clean Tech Intellectual Property Creation and Retention

This measure would benefit small and medium-sized enterprises (SMEs) in the data driven clean tech sector. Research suggests men have higher ownership (83 per cent) of SMEs and are more represented in the clean technology products sector labour force. The measure would also indirectly benefit women through the Innovation Asset Collective targeted programs that aim to address inequitable gender balance in intellectual property. It is expected the measure may also indirectly support the lowering of greenhouse gas emissions.

Data Source: Statistics Canada

4.2 Attracting Investment in a Net-Zero Economy

A New EV Supply Chain Investment Tax Credit

All Canadians would benefit from investments in a low-carbon economy. This is especially true for younger generations and vulnerable populations including women, Indigenous people, and people in rural and coastal communities, who are disproportionately impacted by climate change. Shareholders of eligible businesses, who are more likely to be men, older, and have higher incomes, would directly benefit. Workers in manufacturing, who are more likely to be men (71 per cent), working age, and have above average incomes, would benefit to the extent increased investment leads to higher employment and wage increases.

Data Source: Statistics Canada
Implementing the Clean Electricity Investment Tax Credit

This measure would directly benefit eligible corporations. Workers in the construction and electric utilities industries, who are disproportionately men (over 70 per cent), and tend to have above average incomes, would benefit to the extent that increased investment leads to higher employment and wages. It could also result in a relative reduction in electricity rates, which would especially benefit low-income Canadians who spend a greater proportion of their income on utilities. All Canadians will benefit from investments towards a low-carbon economy, in particular younger generations and vulnerable populations including women, Indigenous people, and people in rural and coastal communities, who are disproportionately impacted by climate change.

Data Sources: Internal administrative data, Statistics Canada

Implementing the Major Economic Investment Tax Credits

This measure would benefit all Canadians, as it would ensure that relevant departments are adequately resourced to carry out their respective roles and responsibilities related to the Clean Economy investment tax credits. It would directly benefit the employees hired as a result of this measure. In particular, the Canada Revenue Agency would target employees across different functions with various expertise and education levels; Natural Resources Canada and Finance Canada would target highly-educated experts with middle-to-higher incomes. The measure would also indirectly support eligible investors that can leverage these tax incentives. All Canadians would benefit from investments in a low-carbon economy. This is especially true for younger generations and vulnerable populations including women, Indigenous people, and people in rural and coastal communities, who are disproportionately impacted by climate change.

Data Sources: Canada Revenue Agency, Natural Resources Canada, Department of Finance
Getting Major Projects Done
This legislation and measures would positively impact Indigenous Peoples and remote communities by advancing good projects and responsibly building projects by taking into account environmental and socio-economic impacts. For example, the impact assessment process promotes nation-to-nation, Inuit-Crown, and government-to-government partnerships with Indigenous Peoples to help assess impacts to Indigenous groups and rights of Indigenous Peoples. The Act also provides for the monitoring and verification of compliance with mitigation measures identified in the impact assessment process, thereby preventing or reducing adverse effects while supporting economic growth.

Data Source: Internal administrative data from administering the Impact Assessment Act

Securing the Canadian Biofuels Industry
This initiative would directly benefit Canadian businesses and workers connected to the biofuels value chain. These include producers, clean technology developers and manufacturers, fuel transportation and infrastructure, construction, utilities, and feedstock producers (including in agriculture and organic waste management sectors). Men are the predominant demographic group in the environment and clean technology sector in Canada, comprising 63 per cent of the workforce in 2019. People in this sector also tend to be higher-income earners than the national average. In the long term, the transition to lower-carbon fuels would result in a net reduction of GHG emissions in Canada, benefitting younger people and future generations.

Data Sources: Statistics Canada; Natural Resources Canada

Quality of Life Impacts

Environment – Satisfaction with local environment
Good Governance – Resolution of serious legal problems

Target Population: All Canadians
GBA Plus Timing: Early [ ] [ ] Later [ ] Existing [ ]

Expected Benefits
Gender: Men [ ] [ ] Women [ ]
Income: Low [ ] [ ] High [ ]
Age cohort: Youth [ ] [ ] Senior [ ]
Advancing Nuclear Energy, Nuclear Research, and Environmental Remediation

This measure would benefit all Canadians, as it aims to address environmental liabilities related to the decommissioning, management, and remediation of contaminated historic nuclear sites. People living in rural areas and Indigenous people are more likely than other Canadians to live near contaminated sites. All Canadians would also benefit from advancement in nuclear science and technology, which promote health, clean energy, safety, and improved environmental outcomes. There would be indirect benefits for future generations and vulnerable populations including women, Indigenous people, and people in rural and coastal communities. The workforce of Canadian Nuclear Laboratories would also indirectly benefit.

Data Source: Statistics Canada

Quality of Life Impacts

Prosperity – Investment in R&D; Employment
Health – Health-adjusted life expectancy
Environment – Greenhouse gas emissions; Waste management

Target Population: All Canadians
GBA Plus Timing: Early ☐ ☒ Later ☐ Existing ☐

Expected Benefits

Gender: Men ☐ ☐ ☒ Women
Income: Low ☐ ☐ ☒ High
Age cohort: Youth ☐ ☐ ☒ Senior
Additional Characteristics: Populations around Chalk River; Whiteshell Laboratories; Port Hope, Gentilly and Douglas Point; Rural Populations; Indigenous People

Clean Growth Hub

This measure would primarily benefit small- and medium-sized clean technology businesses, of which 83 per cent are majority owned by men. Clean technology business owners with other demographic characteristics such as women, Indigenous people, 2SLGBTQI+ people, and persons with disabilities would also benefit, due to the Clean Growth Hub’s prioritization of services for people from these groups. This measure would also support an increased number of high-quality jobs in the clean technology sector. Indirectly, all Canadians, especially populations who are disproportionately impacted by climate change, would benefit from sustained support for investments towards a low-carbon economy through a decrease in greenhouse gas emissions.

Data Sources: Statistics Canada, Internal administrative data

Quality of Life Impacts

Prosperity – Firm growth; Employment
Environment – Greenhouse gas emissions; Climate change adaption

Gender Results Framework Objective:
Increased opportunities for women to start and grow their businesses, and succeed on a global scale

Target Population: Clean Technology Stakeholders
GBA Plus Timing: Early ☐ ☒ Later ☐ Existing ☐

Expected Benefits

Gender: Men ☐ ☐ ☒ Women
Income: Low ☐ ☐ ☒ High
Age cohort: Youth ☐ ☐ ☒ Senior

GBA Plus Responsive Approach

Given the underrepresentation of certain groups in the clean technology industry, these groups may face barriers to benefit from the Clean Growth Hub. These groups include women, persons with disabilities, 2SLGBTQI+ people, and people in remote communities. To reduce these barriers the Clean Growth Hub has put in place a Reconciliation, Equity, Diversity, and Inclusion strategy which includes measures to track diversity data, provide tailored advice to Indigenous people and diverse groups, and make relevant documents available by mail and email for individuals with limited access to internet.
4.3 Growing Businesses to Create More Good Jobs

The New Canada Carbon Rebate for Small Businesses

This initiative would directly benefit the owners of small and medium-sized enterprises (SMEs), who are more likely to be men and over the age of 50. Approximately 63 per cent of SMEs are owned by men, and 59 per cent of SME owners are over the age of 50.

Data Source: Statistics Canada

Investing in Canadian Start-Ups

This initiative would benefit emerging fund managers underrepresented in the venture capital sector including women, racialized people, including Black or Indigenous people, and 2SLGBTQI+ people, by investing in venture capital funds led by these fund managers. This initiative would also benefit fund managers with venture capital funds located outside the largest Canadian venture capital markets of Toronto, Montreal, and Vancouver. Selected fund managers will make investments into companies that would indirectly benefit from this measure. This would increase access to venture capital for equity-deserving entrepreneurs, including women and those from racialized populations, and for entrepreneurs in regions with less access to venture capital.

Data Sources: Canadian Venture Capital Association, Diversio

Boosting Regional Economic Growth

This program would directly benefit small- and medium-sized enterprises (SMEs), not-for-profit organizations, and communities of all sizes by supporting economic competitiveness and growth. It may disproportionately benefit men, as gender imbalances exist in SME ownership across various sectors (68.9 per cent men). This measure would indirectly benefit all Canadians and workers through support for regional economies and job markets.

Data Sources: Statistics Canada; Innovation, Science and Economic Development Canada

Quality of Life Impacts

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<thead>
<tr>
<th>Quality of Life Impacts</th>
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<tbody>
<tr>
<td><strong>Prosperity</strong> – Firm growth</td>
</tr>
<tr>
<td><strong>Target Population:</strong> Small and Medium-Sized Business Owners</td>
</tr>
<tr>
<td><strong>GBA Plus Timing:</strong> Early □ □ □ Later □ Existing</td>
</tr>
<tr>
<td><strong>Expected Benefits</strong></td>
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<td>Gender: Men □ □ □ □ Women</td>
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<td>Income: Low □ □ □ □ High</td>
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<tr>
<td>Age cohort: Youth □ □ □ □ Senior</td>
</tr>
<tr>
<td>Additional Characteristics: Provinces Where the Federal Fuel Charge is in Place</td>
</tr>
</tbody>
</table>

Good Governance – Representation in senior leadership positions

Gender Results Framework Objective:
Increased labour market opportunities for women, including in underrepresented groups

Target Population: Venture Capital Fund Managers, Entrepreneurs

GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ □ Women
Income: Low □ □ □ □ High
Age cohort: Youth □ □ □ □ Senior
Additional Characteristics: Indigenous, Black and Racialized People

GBA Plus Responsive Approach

New and emerging venture capital fund managers, which could include women and racialized Canadians, have less experience responding to government calls for proposals, which is a barrier to learning about and accessing the funding. To mitigate this, the program would include a proactive outreach strategy that focuses on targeted networks related to women and under-represented populations, to increase awareness of the program and highlight the priority areas of focus. Effort would be made to leverage public media, along with industry networks (such as applicants selected in previous iterations of the program).

Quality of Life Impacts

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<thead>
<tr>
<th>Quality of Life Impacts</th>
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<tbody>
<tr>
<td><strong>Prosperity</strong> – Employment; Productivity; Firm growth</td>
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<tr>
<td><strong>Target Population:</strong> Entrepreneurs, Owners of Small- and Medium-Sized Enterprises</td>
</tr>
<tr>
<td><strong>GBA Plus Timing:</strong> Early □ □ □ Later □ Existing</td>
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<tr>
<td><strong>Expected Benefits</strong></td>
</tr>
<tr>
<td>Gender: Men □ □ □ □ Women</td>
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<tr>
<td>Income: Low □ □ □ □ High</td>
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<tr>
<td>Age cohort: Youth □ □ □ □ Senior</td>
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GBA Plus Responsive Approach

With the program’s focus on innovative SMEs, some groups may face barriers to access given their relatively low representation amongst SME owners. These groups include women, Indigenous people, and persons with disabilities. To address these barriers, Regional Development Agencies will support the participation of traditionally underrepresented groups and adopt best practices to improve inclusivity, which include the sharing of tools, strategies, and training material across agencies.
Supporting the Canadian Chamber of Commerce’s Business Data Lab

This measure would directly benefit all Canadians by providing access to comprehensive and up-to-date data on business conditions in Canada. This information would be available to the public and could be used by a diverse group of stakeholders, including businesses, governments, and researchers. Indirectly, by informing business decision making and related federal policies, this measure would also directly benefit small and medium sized enterprises, which are most likely to be owned by men (68.9 per cent).

Data Source: Statistics Canada

Unlocking New Opportunity Through Financial Crown Corporations

This measure would benefit all Canadians, but there would likely be increased benefits for traditionally underrepresented groups in business ownership, such as women, young, and Indigenous, Black and 2SLGBTQI+ entrepreneurs. For example, women represent 51 per cent of the census population, but only 17.8 per cent of owners of small- and medium-sized enterprises (SMEs). For Black and racialized people, these figures are 26.5 per cent of the census population and 19 per cent of owners of SMEs. New firms and start-ups under two years old also have difficulty accessing financing compared to their more established counterparts. This challenge may be compounded for new firms owned and operated by entrepreneurs from equity-deserving groups.

Data Sources: Statistics Canada; Canadian Chamber of Commerce
Encouraging Pension Funds to Invest in Canada

This measure may facilitate greater investments in the Canadian economy, in particular with respect to the areas to be examined by the task force such as digital infrastructure and AI investment, physical infrastructure, airport facilities, venture capital, and housing on public lands. This measure would also improve the transparency of pension plan investments and promote confidence in Canada’s pension system by providing access to information regarding the diversification of federally regulated pension plans’ investment portfolios. This measure does not specifically target any gender, ethnic, cultural, or income groups, and is not expected to have any negative differential impacts on different demographic groups.

Quality of Life Impacts

Prosperity – GDP per capita
Good Governance – Confidence in institutions

Target Population: All Canadians
GBA Plus Timing: Early ■ □ □ Later □ Existing

Expected Benefits

Gender: Men ——— Women
Income: Low ——— High
Age cohort: Youth ——— Senior

Cutting Red Tape to Boost Innovation

The ability to make use of regulatory sandboxes would benefit all Canadians, and Canadian businesses across a range of sectors and with diverse gender and demographic characteristics. These benefits would result from more modernized regulations that could improve health, safety, and the environment for all Canadians. The measure could also result in indirect benefits of improved productivity, innovation, and economic growth outcomes for Canadians.

Data Sources: Internal administrative data, international organizations, and other external data sources

Quality of Life Impacts

Good Governance – Confidence in institutions

Target Population: Federal Regulatory Departments
GBA Plus Timing: Early ■ □ □ Later □ Existing

Expected Benefits

Gender: Men ——— Women
Income: Low ——— High
Age cohort: Youth ——— Senior
4.4 Good Jobs and Meaningful Opportunities

Empowering Young Entrepreneurs

This measure would primarily benefit youth entrepreneurs and aspiring business owners aged 18-39. Young people are underrepresented in Canada’s entrepreneurship community. In 2020, only 38 per cent of small- and medium-sized business owners were under 50 years old. Futurpreneur Canada supports youth entrepreneurs from many equity-deserving groups with diverse intersectional characteristics. This includes support for youth entrepreneurs from official language minority communities, entrepreneurs from rural and remote communities, newcomer entrepreneurs, and women entrepreneurs, and as well as dedicated programming to support Black entrepreneurs and Indigenous entrepreneurs.

Data Sources: Statistics Canada

Establishing a Right to Disconnect

This measure would directly benefit federally-regulated workers by improving their psychological well-being and reducing their stress from work-related communication outside of working hours. 47 per cent of the white collar workforce in the federally regulated private sector are women. That said, right to disconnect policies may particularly benefit women in that they may improve their ability to access better jobs and pay due to gendered differences in the distribution of family and domestic responsibilities, which may limit their ability to respond to work-related communication outside of working hours. Of all women employees in federally regulated private sector industries, 90 per cent work in white collar occupations with regular, daytime schedules.

Data Sources: 2022 Survey of Employees under Federal Jurisdiction, Statistics Canada
Modernizing the Employment Equity Act

Modernizing the federal employment equity framework will benefit federally-regulated workers from designated equity groups (i.e., women, Indigenous people, Black and racialized people, persons with disabilities and 2SLGBTQI+ people) by reducing barriers to employment, reducing income disparity and achieving an equitable workplace.

Data Sources: Statistics Canada

Examining Structural Issues in Port Labour Disputes

This measure is expected to benefit unionized workers in federally regulated maritime industries (i.e., longshore) at ports across the country, including British Columbia, Ontario, Quebec, and the Atlantic provinces. Men are expected to predominantly benefit from the review as they represented 76.2 per cent of federally regulated workers in the maritime transportation industry in 2022. Overall, the review of port labour disputes should pave the way for better labour relations between employers, unions, and employees in federally regulated sectors and reduce disruptions to essential supply chains benefiting the Canadian economy.

Data Source: Statistics Canada

Extending Temporary Support for Seasonal Workers

The temporary extension would specifically benefit seasonal workers in rural and remote communities of Atlantic Canada, Quebec, and the Yukon. In these regions, men account for close to two-thirds of Employment Insurance claimants who exhaust their benefit entitlement and who, as such, could be eligible for the up to five additional weeks of regular benefits provided by this measure.

Data Source: Employment and Social Development Canada internal administrative data
Protecting Migrant Workers

The measure would benefit temporary foreign workers, particularly the most vulnerable workers, many of whom are racialized, low-income, and have low levels of education. This includes those in low-wage agricultural jobs (mostly men) and caregivers (nearly all women). The top five countries of origin in 2022 for workers admitted through the Temporary Foreign Worker Program include Mexico (41,055 permits issued), India (19,025), Guatemala (18,600), the Philippines (12,675), and Jamaica (11,060). This program indirectly benefits employers of temporary foreign workers, particularly in rural and remote areas, who would not otherwise have access to support services to help inform workers of their rights while working in Canada.

Data Source: Statistics Canada

Additional Investments

Gairdner Foundation Prizes

This measure would directly benefit mid- to later-career life sciences researchers. These researchers are typically middle-aged to older adults, and highly educated with relatively high incomes. Women tend to be underrepresented in the field of life sciences research, representing 34 per cent of the bio-economy workforce. Indirectly, all Canadians can also expect to benefit, due to the impacts of the health research discoveries.

Data Source: Gairdner Foundation, BioTalent Canada

Brain Canada Foundation

All Canadians can expect to benefit due to better research on brain health. This measure would directly benefit researchers in the health field, of whom women represent the majority of university students in the biological sciences, and 34 per cent of the bio-economy workforce.

Data Sources: Statistics Canada, BioTalent Canada

Brain Canada Foundation
Canada’s Standards-Setting and Accreditation System

This measure would have direct benefits for those involved in the standards development process. Men would disproportionately benefit as they account for 75 per cent of standards development experts. Women, Black and racialized people, and Indigenous people represent 25 per cent, 16 per cent, and 2 per cent of the Standards Council of Canada’s (SCC) experts, respectively. The measure would indirectly benefit SMEs as standards play an important role in supporting innovation and facilitating international trade.

Data Source: Internal administrative data

Quality of Life Impacts

Prosperity – Productivity; Firm growth
Health – Unmet health care needs; Long-term care (access to quality)
Environment – Climate change adaptation

Target Population: All Canadians
GBA Plus Timing: Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

Expected Benefits

Gender: Men ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ ☐ Senior
Additional Characteristics: Indigenous People, Black and Racialized People

GBA Plus Responsive Approach

Historically underrepresented groups have not been involved in the standards development process. To mitigate this, the SCC is conducting surveys to gather insights into their experiences and monitoring research underway by the International Organization for Standardization, which is assessing the experience of women and other underrepresented groups in standards development.

Climate Marketing Campaign

Improved climate literacy and understanding would benefit all Canadians, given the far-reaching impacts of climate change. Younger generations are expected to benefit more from climate education as they may experience more severe long-term impacts of climate change.

Data Source: Abacus Data

Quality of Life Impacts

Environment – Climate change adaptation

Target Population: All Canadians.
GBA Plus Timing: Early ☐ ☐ ☐ Later

Expected Benefits

Gender: Men ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ ☐ Senior

Transition Accelerator

This initiative will create long-term benefits for all Canadians, but especially Indigenous people, children and youth, and low income households who are disproportionately vulnerable to the impacts of climate change. Benefits include more information and analysis on climate change and climate change adaptation.

Data Source: Statistics Canada

Quality of Life Impacts

Environment – Climate change adaptation

Target Population: All Canadians
GBA Plus Timing: Early ☐ ☐ ☐ Later

Expected Benefits

Gender: Men ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ ☐ Senior
Additional Characteristics: Indigenous People
Clean Technology Manufacturing Investment Tax Credit
Support for Polymetallic Extraction and Processing

This measure would directly benefit businesses that extract or process qualifying critical minerals. Workers in the mining, oil, and gas sector, who are disproportionately men (82 per cent) and Indigenous (9 per cent), and tend to have above-average incomes, would benefit to the extent that increased investment leads to increased employment and wages. All Canadians would benefit from investments towards a low-carbon economy, especially younger generations, and vulnerable populations, including women, Indigenous people, and rural and coastal communities, who are disproportionately impacted by climate change.

Data Sources: Internal administrative data; Statistics Canada

Clean Technology Data Strategy

This measure would benefit all Canadians, including businesses, stakeholders, students, and governments. Indirectly, this measure would also benefit underrepresented groups—including women, persons with disabilities, and Black and racialized people—by making data on their representation in the clean technology sector available, and thus allow for informed policy or business decisions to address areas of underrepresentation. By enabling more effective federal support for the development of clean technologies, this measure could support Canada in adjusting to, and mitigating, the effects of climate change.

Data Sources: Innovation, Science and Economic Development Canada, Statistics Canada

Quality of Life Impacts

Prosperity – Firm growth; Productivity; Wages
Environment – Greenhouse gas emissions; Air quality

Target Population: Businesses that Invest in Tangible Capital used for Critical Mineral Extraction and Processing

GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ Women □ □ □
Income: Low □ □ □ High □ □ □
Age cohort: Youth □ □ □ Senior □ □ □
Additional Characteristics: Firms and Workers in British Columbia

Quality of Life Impacts

Prosperity – Firm growth; Investment in R&D
Environment – Climate change adaption

Target Population: All Canadians

GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ Women □ □ □
Income: Low □ □ □ High □ □ □
Age cohort: Youth □ □ □ Senior □ □ □
Additional Characteristics: Clean Technology Stakeholders
Extending the Mineral Exploration Tax Credit

The measure would disproportionately benefit people who invest in flow-through shares of mining exploration companies. These people tend to be men with higher incomes/in the highest tax bracket. Businesses engaged in mineral exploration would benefit, and mining workers, who tend to be men, and some communities, including Northern and Indigenous communities, may also indirectly benefit. Greater supply of critical minerals would benefit manufacturers of clean technologies. While critical minerals are necessary for Canada’s transition to net-zero, there are nevertheless negative environmental effects associated with mining them and other minerals. All such activity, however, is subject to applicable federal and provincial environmental regulations, including project-specific environmental assessments where required.

Data Sources: Internal administrative data; Statistics Canada

Sustainable Fisheries

This measure would directly benefit people involved in the fisheries sector. These people tend to be predominantly lower-income men, White, and Indigenous, comprising 78 per cent, 80 per cent, and 16 per cent of the workforce, respectively. This measure would indirectly impact people involved in seafood processing, and living in coastal communities. Seafood processors tend to be predominantly women, White, and Indigenous, comprising 58 per cent, 79 per cent, and 11 per cent of the workforce. People living in coastal communities tend to be older, with lower education attainment and employment rates.

Data Source: Internal administrative data

Preventing Potato Wart Infections on PEI

This measure would directly benefit potato farmers in Prince Edward Island (PEI). 80 per cent of potato farmers in PEI tend to be men, and their average age is 55. Average net income for PEI potato producers reached $506,000 per farm in 2022, considerably higher than the average across all farms of $146,000. This measure would indirectly impact farm workers in the PEI potato sector, who are predominantly older men, with lower education. Workers on PEI farms are also more likely to be temporary foreign workers compared to employees in other sectors.

Data Source: Statistics Canada
Preventing Mad Cow Disease

This measure would disproportionately benefit Canadian farm operators, especially beef/cattle farmers and ranchers, that are located in Alberta, Saskatchewan, Ontario, and Manitoba. Farm operators tend to be older, White men of higher income. In 2021, 69.6 per cent of farm operators were men and 60.5 per cent were aged 55 and older. In 2020, the average total income for all Canadian farm families was 42 per cent higher than that of all Canadian families.

Data Source: Statistics Canada

Quality of Life Impacts

Prosperity – Firm growth; Protection from income shocks; Employment
Good Governance – Confidence in institutions

Target Population: Canadian Cattle and Beef Sector

GBA Plus Timing: Early ☐ ☐ Later ■ Existing

Expected Benefits

Gender: Men ☐ ☐ Women
Income: Low ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ Senior
Additional Characteristics: White People, Alberta, Saskatchewan, Ontario, Manitoba

Department of Finance Horizontal Initiatives

This measure would benefit all Canadians through the investments made towards a low-carbon economy. This includes especially vulnerable populations and those with pre-existing inequities who are disproportionately impacted by climate change including women, Indigenous people, and members of Black and racialized people, as well as rural and coastal communities. This also includes members of occupations or economic sectors that are disproportionately sensitive to climate change impacts (e.g. agriculture, construction, etc.). This measure will also indirectly benefit Indigenous groups through the support of increased expertise and analytical capacity to advance key priorities.

Data Sources: Canada in a Changing Climate Synthesis Report: Government of Canada, Statistics Canada

Quality of Life Impacts

Prosperity – Future outlook; Employment
Environment – Greenhouse gas emissions
Good Governance – Indigenous self-determination

Target Population: All Canadians

GBA Plus Timing: Early ☐ ☐ Later ■ Existing

Expected Benefits

Gender: Men ☐ ☐ Women
Income: Low ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ Senior

Pacific Economic Development Canada

A range of businesses, communities, and other stakeholders, including some businesses owned by underrepresented groups in British Columbia, would indirectly benefit from maintained service delivery levels at the agency. This measure would also benefit federal public servants with a range of diverse characteristics employed at Pacific Economic Development Canada. These federal public servants are predominantly located across British Columbia and are likely to have higher levels of education.

Quality of Life Impacts

Prosperity – Job satisfaction

Target Population: Federal Public Servants in British Columbia

GBA Plus Timing: Early ☐ ☐ Later ■ Existing

Expected Benefits

Gender: Men ☐ ☐ Women
Income: Low ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ Senior
Northern Ontario Development Program

This measure would benefit Northern Ontario businesses as well as rural, remote, and Indigenous communities through support for economic development. This would disproportionately benefit men, due to the overrepresentation of men (62 per cent) amongst owners of small- and medium-sized enterprises in Northern Ontario.

*Data Sources: Statistics Canada, Internal administrative data*

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<th>Quality of Life Impacts</th>
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**Prosperity – Employment; Future outlook**

**Target Population:** Communities and Businesses in Northern Ontario

**GBA Plus Timing:** Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

**Expected Benefits**

- Gender: Men ☐ ☐ ☐ ☐ ☐ Women
- Income: Low ☐ ☐ ☐ ☐ ☐ High
- Age cohort: Youth ☐ ☐ ☐ ☐ Senior
- Additional Characteristics: Rural, Remote, Indigenous Communities

**GBA Plus Responsive Approach**

Some groups may face barriers to accessing the Program due to challenges with internet connectivity, and the high concentration of men as workers in Northern Ontario industries. These groups include people living in remote communities, Indigenous people, women, and more specifically Indigenous women. To mitigate these barriers, 25 per cent of grants and contribution funding will be available specifically for Indigenous economic development. The Federal Economic Development Agency for Northern Ontario will also make available enhanced client services for traditionally underrepresented groups and provide program materials in multiple formats (email, fax, post) to ensure accessibility.
Chapter 5: Safer and Healthier Communities

5.1 A Clean and Safe Environment for the Next Generation

**Extreme Weather Early Warning System**

This measure would disproportionately benefit people who are more vulnerable to extreme weather events. This includes women, seniors, persons with disabilities or low income, Indigenous people, and individuals working in sectors particularly affected by weather such as agriculture and transportation. Workers in science and engineering sectors, which are dominated by men with high levels of education and middle to high income, are expected to indirectly benefit from this additional spending through job opportunities in meteorology and water resource engineering.

*Data Sources: Statistics Canada, World Meteorological Organization, Council of Canadian Academies*

**Quality of Life Impacts**

- **Prosperity** – Household wealth
- **Health** – Self-rated mental health; Self-rated health
- **Environment** – Natural disasters and emergencies; Climate change adaptation
- **Good Governance** – Household emergency preparedness

**Expected Benefits**

- **Gender:** Men ( ), Women ( )
- **Income:** Low ( ), High ( )
- **Age cohort:** Youth ( ), Senior ( )
- **Additional Characteristics:** People Vulnerable to Weather Events, People Working in Sectors Affected by Weather (Agriculture, Transportation), Indigenous People

**GBA Plus Responsive Approach**

As weather warnings are provided in English and French, Canadians with a different first language, such as Indigenous people, may face issues understanding weather alerts. The Meteorological Service of Canada will seek to develop alerts in Indigenous languages for communities that would benefit from it.

**More Affordable Electric Vehicles**

This measure would directly benefit buyers of new zero-emission vehicles, who are more likely to be men, and to have a higher education and income relative to the Canadian population. These buyers are also more likely to live in urban areas. All Canadians would benefit from investments towards a low-carbon economy through a decrease in greenhouse gas emissions. This is especially true for vulnerable populations including women, Indigenous Peoples, and people in rural and coastal communities, who are disproportionately impacted by climate change.

*Data Sources: Transport Canada; Statistics Canada Labour Force Survey; McMaster University and Simon Fraser University*

**Quality of Life Impacts**

- **Environment** – Greenhouse gas emissions; Air quality

**Expected Benefits**

- **Gender:** Men ( ), Women ( )
- **Income:** Low ( ), High ( )
- **Age cohort:** Youth ( ), Senior ( )
- **Additional Characteristics:** Highly Educated People, Urban Areas
Investing in Canada’s Parks

Improvements in Parks Canada infrastructure would benefit all Canadians who visit Parks Canada sites across Canada. Visitors include people of all ages, with approximately 65 per cent between the ages of 18 and 64. Continued investment in National Parks, National Marine Conservation Areas, and Historic Sites will provide indirect benefits by generating economic activity primarily in the construction, maintenance, and federal public service sectors, benefitting communities located near Parks Canada’s sites, which are often in rural and remote areas.

*Data Sources: Internal administrative data, Statistics Canada, Buildforce Canada*

Pituamkek National Park Reserve

The park would benefit all Canadians who visit. As the park will be co-managed with the local Mi’kmaq of Prince Edward Island, it will generate socio-economic activities for Lennox Island and Abegweit First Nations. The park will also protect lands of cultural significance to local First Nations. Other direct benefits include opportunities for Elders to transfer knowledge to young people—over half of the Lennox Island and Abegweit populations are youth—and to share information about the cultural importance of the area to the Mi’kmaq with the public.

*Data Source: Statistics Canada*

Protecting B.C.’s Great Bear Sea

The national marine conservation area would benefit all Canadians who visit, particularly youth and the future generation who will continue to benefit from its conservation. As the area will be co-managed with the local Indigenous groups, it will generate socio-economic benefits for them. The population in Coastal British Columbia will experience disproportionate benefits relative to the general population. Job opportunities created as a result of this area could have indirect positive benefits for residents in the region, some of whom may currently be low-income. The area will help protect an abundance of diverse marine species and some of the largest kelp beds in British Columbia.

*Data Sources: Statistics Canada*
A New National Urban Park in Windsor

This measure would benefit all Canadians, as national urban parks increase equitable and inclusive access to nature for current and future generations. The establishment of a park in Windsor, Ontario would indirectly benefit the surrounding urban population, who may experience positive mental and physical health benefits from increased access to green spaces for recreational activities. The park would also advance reconciliation with Indigenous people, who will be key partners in its development and operation. Young people would especially benefit from increased access to green spaces throughout their lifetime.

Data Sources: Statistics Canada; World Health Organization

Protecting Canadians and the Environment From Harmful Chemicals

This measure is expected to benefit all Canadians, especially those who are more likely to be exposed to or are more susceptible to the harmful effects of toxic chemicals. This includes children, Indigenous people, pregnant women, workers in certain industries, and people living in geographic areas where there are higher levels of toxic chemicals in the environment.

Data Source: United Nations Human Rights Council

5.2 Vibrant and Inclusive Communities

Combatting Hate

This measure would directly benefit groups and communities at risk of being victimized by hate-motivated crime, including, but not limited to, religious minorities, Black and racialized, Indigenous, 2SLGBTQI+ people. In 2021, police-reported hate crimes targeting religion rose by 67 per cent. Similarly, between 2019 and 2020, race-motivated hate crimes increased by 80 per cent.

Data Source: Statistics Canada
Addressing the Rise in Antisemitism
This measure would directly benefit Jewish communities. Since the onset of the pandemic in 2020, police-reported hate crimes in 2021 targeting the Jewish population increased by 47 per cent.

Data Source: Statistics Canada

Quality of Life Impacts

- Society – Positive perceptions of diversity; Sense of pride/belonging to Canada
- Good Governance – Victimization rate; Discrimination and unfair treatment

Target Population: Jewish Communities
GBA Plus Timing: Early [ ] [ ] Later [ ] Existing

Expected Benefits
- Gender: Men [ ] [ ] Women [ ]
- Income: Low [ ] [ ] High [ ]
- Age cohort: Youth [ ] [ ] Senior [ ]

Addressing the Rise in Islamophobia
This measure would directly benefit Muslim communities. Since the onset of the pandemic in 2020, police-reported hate crimes in 2021 targeting the Muslim population increased by 71 per cent.

Data Source: Statistics Canada

Quality of Life Impacts

- Society – Positive perceptions of diversity; Sense of pride/belonging to Canada
- Good Governance – Victimization rate; Discrimination and unfair treatment

Target Population: Muslim Communities
GBA Plus Timing: Early [ ] [ ] Later [ ] Existing

Expected Benefits
- Gender: Men [ ] [ ] Women [ ]
- Income: Low [ ] [ ] High [ ]
- Age cohort: Youth [ ] [ ] Senior [ ]

Enhancing the Security Infrastructure Program
This measure would directly benefit communities at risk of hate-motivated crime by increasing community safety and security. People at risk of hate-motivated crime include certain religious communities, as well as Black and racialized people, and 2SLGBTQI+ people. In 2022, hate crimes in Canada targeting Jewish people accounted for 67 per cent of hate crimes targeting a religion, while those targeting Muslim people represented 14 per cent. In 2022, incidents targeting the Black population accounted for 57 per cent of the increase of hate crimes targeting a race or ethnicity.

Data Sources: Statistics Canada

Quality of Life Impacts

- Society – Sense of pride/belonging to Canada; Positive perceptions of diversity
- Good Governance – Victimization rate; Discrimination and unfair treatment

Gender Results Framework Objective:
Increased police reporting of violent crimes

Target Population: People and Communities at Risk of Being Victimized by Hate-Motivated Crime
GBA Plus Timing: Early [ ] [ ] Later [ ] Existing

Expected Benefits
- Gender: Men [ ] [ ] Women [ ]
- Income: Low [ ] [ ] High [ ]
- Age cohort: Youth [ ] [ ] Senior [ ]
- Additional Characteristics: Black and Racialized People, 2SLGBTQI+ People, Muslim People, Jewish People

Preserving Holocaust Remembrance
Although the Jewish-Canadian community is relatively small (335,000 people reported being Jewish in 2021), it is the most targeted religious group, accounting for 57 per cent of religiously motivated crimes in 2021.

Data Sources: Statistics Canada

Quality of Life Impacts

- Society – Positive perceptions of diversity; Sense of pride/belonging to Canada; Sense of belonging to local community
- Good Governance – Discrimination and unfair treatment

Target Population: All Canadians
GBA Plus Timing: Early [ ] [ ] Later [ ] Existing

Expected Benefits
- Gender: Men [ ] [ ] Women [ ]
- Income: Low [ ] [ ] High [ ]
- Age cohort: Youth [ ] [ ] Senior [ ]
Supporting the Mental Health of Black Canadians

This measure would directly benefit Black Canadians by funding community-based projects that promote culturally-focussed mental health care practices and resources. Black Canadians self-report worse mental health and six times higher rates of depressive symptoms than the general population. Funded projects would especially support Black children, youth, and 2SLGBTQI+ people. There would also be indirect benefits for parents and caregivers through reductions in stress. Women may in particular benefit as they are more likely than men to be diagnosed with certain mental health conditions such as depression and anxiety.

Data Sources: Statistics Canada, Depression and Anxiety academic journal

Investing in CBC/Radio-Canada

The continued broadcasting of CBC/Radio-Canada television and radio news and entertainment programming will benefit all Canadians, and in particular, those without access to comparable alternatives. This includes lower-income individuals, Canadians in smaller markets, and linguistic-minority communities. In addition, older Canadians, who tend to rely more on the Corporation’s traditional radio and television services, would benefit. This initiative will also indirectly benefit CBC/Radio-Canada and its employees. As of January 2023, 49.4 per cent of CBC/Radio-Canada’s workforce were women, 17.9 per cent were Black and racialized people, 4.0 per cent were persons with disabilities, and 2.3 per cent were Indigenous people.

Data Source: CBC/Radio-Canada 2022-2023 Annual Report

Promoting Local Journalism

This measure would benefit journalists serving news deserts and underserved communities (i.e., rural communities). The measure would also benefit underrepresented communities, such as Black and racialized people, newcomers, and 2SLGBTQI+ people. Women make up 50.7 per cent of newsrooms.

Data Sources: Department of Canadian Heritage; Newsroom Diversity Survey (Canadian Association of Journalists)

Investing in Public Interest Programming Services

This initiative is expected to benefit all Canadians by informing them of public and government affairs and ensuring that diverse voices are accessible across the country. The Cable Public Affairs Channel (CPAC) is available in more than 9 million homes in English and French.

Data Sources: Cable Public Affairs Channel.

Quality of Life Impacts

Society – Sense of pride/belonging to Canada; Sense of belonging to local community

Good Governance – Misinformation/trust in media

Target Population: All Canadians

GBA Plus Timing: Early □ ■ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ □ Women
Income: Low □ □ □ □ High
Age cohort: Youth □ □ □ □ Senior

Supporting Canada’s National Athletes

This measure would benefit Canada’s high-performance athletes by providing financial support so they can participate in year-round national training and competitions. At present, over 1,900 athletes in over 90 sport disciplines are approved for support from the Athlete Assistance Program, 48.6 per cent of athletes are men, 51.4 per cent are women, 15 per cent are para-athletes, and 1.8 per cent identify as Indigenous. Most high-performance athletes qualify as low-income, as they have limited income opportunities due to the time constraints of their training and competition, and tend to be below 35 years of age.

Data Sources: Sport Canada

Quality of Life Impacts

Prosperity – Financial well-being
Health – Physical activity
Society – Participation in cultural or religious practices, recreation, or sport

Target Population: High-Performance Athletes

GBA Plus Timing: Early □ ■ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ □ Women
Income: Low □ □ □ □ High
Age cohort: Youth □ □ □ □ Senior

Community Sports for Everyone

This initiative would benefit all Canadians by providing more opportunities to participate in community-level sport programming. This would disproportionately impact women and girls, 2SLGBTQI+ people, Indigenous people, and Black and racialized people, as these groups have the lowest participation rates in organized sport. Women and girls, in particular, tend to quit sport earlier and have fewer opportunities to participate. Low-income Canadians will also benefit from this proposal, as household income heavily influences participation rates. Older Canadians may indirectly benefit, as participation rates tend to decline as people age.

Data Sources: Statistics Canada

Quality of Life Impacts

Health – Physical activity; Self-rated mental health; Self-rated health
Society – Participation in cultural or religious practices, recreation or sport; Sense of belonging to local community

Gender Results Framework Objective:
More years of good health

Target Population: All Canadians

GBA Plus Timing: Early □ ■ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ □ Women
Income: Low □ □ □ □ High
Age cohort: Youth □ □ □ □ Senior

Additional Characteristics: 2SLGBTQI+ People, Indigenous People, Black and Racialized People
Supporting Canadian Film Producers

This measure would directly benefit people working in the film sector, as a result of the employment opportunities that would be created. This measure also supports initiatives that would be targeted towards underrepresented groups in this sector, who would disproportionately benefit. These groups include persons with disabilities, 2SLGBTQI+ people, Black and racialized people, Indigenous people, and those working in the French-language market. All Canadians will also benefit from a feature film sector that produces material that is fully reflective of Canada’s diversity.

Data Source: Telefilm Canada administrative data

A Stronger Canadian Music Scene

This initiative would benefit Canadian musicians and music companies. In 2016, 52 per cent of Canadian music artists were women, 17 per cent identified as racialized and 1.9 per cent as Indigenous. Most people who work in music companies and organizations, as well as music artists, would be considered low-income. Based on 2016 data, the median individual income for musicians and singers was $17,900, compared to a median wage for all workers of $43,500. All Canadians would indirectly benefit as this initiative will help ensure that music by Canadian artists will continue to be created and made available across all platforms and on stages across the country.

Data Source: Hill Strategies Research Inc.

Vibrant Festivals and Performing Arts – Canada Arts Presentation Fund

This initiative would benefit Canadian performing artists and professional arts organizations that present festivals and/or performing arts series. According to Census 2021 data, the median income for artists in Canada is $30,200, which is 39 per cent lower than that for all Canadian workers ($49,600). This initiative would indirectly benefit all Canadians by providing the opportunity to attend diverse, inclusive, and accessible professional arts presentations throughout Canada.

Data Sources: Statistics Canada; Hill Strategies Research Inc.
Vibrant Festivals and Performing Arts – Supporting Festivals and Film

This measure is expected to benefit all Canadians by supporting spaces that host cultural festivals, musical performances, and film production. This measure also offers employment opportunities for performing artists and professionals in the festivals and film sector. In 2015, cultural workers had a median income that was lower than the median for all workers. There would also be indirect positive impacts on the local economies, through tourism and business.

Data Sources: Canada Council for the Arts

Building New Museums and Cultural Centres

While all Canadians benefit from strengthened cultural communities, this measure would particularly benefit Sikh Canadians through enhanced cultural representation, and visitors of the Royal Ontario Museum who would also learn about the Sikh community’s rich heritage, history, and culture. This measure would also benefit Greek Canadians in Vancouver through support for the Hellenic Community of Vancouver’s operations, which include religious activities and community-building.

Supporting the Canadian Book Industry

This measure would directly benefit people in the book industry, including those working for professional organizations and publishers, by elevating Canadian-authored stories domestically and abroad and providing career development opportunities. In the long-term, this measure would help build the capacity of the Canadian book industry. All Canadians would indirectly benefit from greater access to Canadian stories that represent Canada’s diversity.

Data Sources: Internal administrative data

Supporting the National Arts Centre

This measure would directly benefit the performing arts sector, including the artists and creators whose productions the National Arts Centre supports. Workers in the arts and entertainment sectors have lower incomes, on average. As well, the National Arts Centre is committed to elevating creators from underrepresented communities, including Indigenous artists. In 2022-23, the National Arts Centre offered 76 Indigenous Theatre programs in 16 Indigenous languages.

Data Sources: Statistics Canada; Internal administrative data
Supporting Harbourfront Centre

This initiative is expected to benefit residents of Toronto and visitors to the region who may visit Harbourfront, as well as employees of Harbourfront Centre. Programming reflects the diversity of Torontonians and a high percentage of it is free. As such, it is expected that a wide spectrum of equity-seeking groups will benefit from this initiative, including but not limited to, people with low-income, Indigenous people, black and racialized people, and newcomers. Artists and cultural workers will also benefit, as the Centre’s funding also supports career development opportunities. In 2021, for the Toronto Region, 13.2 per cent of the population was living on a low income and 55.7 per cent identified as belonging to a racialized group.

Data Sources: Statistics Canada, Arts and Heritage Access and Availability Survey

Criminal Justice Legal Aid

Groups that are overrepresented in the criminal justice system would benefit from criminal legal aid services, including Indigenous people, Black Canadians, as well as those with mental health or problematic substance use issues. In 2020-21, approximately 80 per cent of criminal legal aid clients were men.

Data Sources: Department of Justice; Statistics Canada

Immigration and Refugee Legal Aid

This measure would benefit asylum seekers with low incomes. Low-income asylum seekers are more likely to belong to ethnic, religious, and/or cultural minority communities, speak limited English or French, identify as 2SLGBTQI+, and/or suffer from trauma and mental health issues.

Data Sources: Department of Justice; Statistics Canada

Quality of Life Impacts

Prosperity – Precarious or gig workers
Society – Sense of pride/belonging to Canada; Sense of belonging to local community; Positive perceptions of diversity

Target Population: Residents of the Toronto and Visitors to the Region

GBA Plus Timing: Early □ ■ □ Later ■ Existing

Expected Benefits

Gender: Men ■ Women □
Income: Low ■ High □
Age cohort: Youth ■ Senior □
Additional Characteristics: Artists and Cultural Workers

Quality of Life Impacts

Good Governance – Access to fair and equal justice (civil and criminal); Resolution of serious legal problems; Confidence in institutions

Target Population: Economically Disadvantaged People

GBA Plus Timing: Early □ ■ □ Later ■ Existing

Expected Benefits

Gender: Men ■ Women □
Income: Low ■ High □
Age cohort: Youth ■ Senior □
Additional Characteristics: Indigenous People; Black and Racialized People; People with Mental Health issues

Quality of Life Impacts

Society – Sense of pride/belonging to Canada
Good Governance – Access to fair and equal justice (civil and criminal); Resolution of serious legal problems; Confidence in institutions

Target Population: Economically Disadvantaged Asylum Seekers

GBA Plus Timing: Early □ ■ □ Later ■ Existing

Expected Benefits

Gender: Men ■ Women □
Income: Low ■ High □
Age cohort: Youth ■ Senior □
Additional Characteristics: Newcomers, Black and Racialized People, Persons with Mental Health Issues, 2SLGBTQI+ People
Protecting Official Language Rights

This measure would benefit Francophones and official language minority communities across the country. As French is the first official language spoken by over one fifth (22 per cent) of Canadians, the 7.8 million Francophones living in Canada are expected to especially benefit. This measure would also benefit all Canadians who would experience the cultural benefits of bilingualism. Official language minority communities tend to disproportionately include more newcomers and Black and racialized people. This proposed legislative amendment will also benefit federally-regulated employees in Quebec by reinstating their right to file a complaint with the Commissioner of Official Languages.

Data Source: Statistics Canada

Protecting Official Language Rights – Legal Practitioners

More rapid translation of federal court decisions would benefit all Canadians, particularly French-speaking Canadians, as roughly 90 per cent of federal court decisions are initially written in English. This measure would also particularly benefit French-speaking legal practitioners who would otherwise be at a disadvantage to English-speaking legal practitioners, who have access to precedential decisions before them.

Data Source: Courts Administration Service

Upholding Democratic Participation in Official Languages

All Canadians, particularly those who speak English or French, would directly benefit from continued access to parliamentary information and debate in the official language of their choice, enabling full and equal participation in Canada's democracy. Indirect benefits would accrue to interpreters and translators, who are predominantly women, by creating more job opportunities. Other indirect impacts would accrue to Parliamentarians, who would be able to continue to conduct parliamentary business in the official language of their choice. The creation of a scholarship program would indirectly benefit students who may be interested in entering the field of interpretation.

Data Source: Internal administrative data
5.3 Safer Communities

**Cracking Down on Auto Theft**

Combatting vehicle theft increases safety and security for all Canadians, particularly the 84 per cent of Canadian adults who are car owners, and the 69 per cent of Canadian adults who are concerned about their safety as a result of increasing auto theft. Car theft is increasing across Canada. Quebec and Ontario are particularly impacted, with the highest number of vehicle thefts in Canada and the largest percentage increase in cars stolen from 2021 to 2022. The Atlantic provinces have also experienced high increases in vehicle theft.

*Data Sources: Statistics Canada; Angus Reid Global; Léger; Équité Association; Insurance Bureau of Canada*

**Doubling Volunteer Firefighter and Search and Rescue Tax Credits**

This measure would benefit volunteer firefighters and search and rescue volunteers, who tend to be men (representing almost 90 per cent of current claimants) and have moderate incomes. These volunteers are also significantly more likely to live in rural and remote areas (with almost 83 per cent of claimants of the Volunteer Firefighters Tax Credit and 64 per cent of claimants of the Search and Rescue Volunteers Tax Credit living in rural areas). Should the measure increase the number of emergency service volunteers, then the rural communities in which they reside could indirectly benefit.

*Data Source: Internal administrative data*

**Taking Assault Weapons Off Our Streets**

All Canadians would benefit from removing assault-style firearms from Canadian communities, particularly men, who represent the majority of victims of firearm-related violent crime. This measure is also expected to benefit youth, as young adults (aged 18 to 24) are accused of firearm related crime at a higher rate than any other age group. A reduction in assault-style firearms could contribute to a reduction in firearms-related intimate partner violence, benefiting women and girls who represent more than four in five victims of firearm-related intimate partner violence.

*Data Source: Statistics Canada*
Protecting Children From Online Harm

This measure would benefit groups most often targeted by harmful content online, including women, children and youth, religious communities, Indigenous people, 2SLGBTQI+ people, and Black and racialized people. A 2019 survey found that 25 per cent of youth aged 12 to 17 years reported experiencing cyberbullying in the previous year. In a 2018 survey, 28 per cent of women reported taking protective measures, such as reducing time online or deleting online accounts, due to online harassment, compared to 14 per cent of men. In a 2022 study, 73 per cent of victims of online child sexual offences were girls aged 12 to 17, and 13 per cent were girls under 12.

Data Source: Statistics Canada

Quality of Life Impacts

Health – Children vulnerable in early development; Self-rated mental health

Good Governance – Victimization rate; Misinformation/trust in media; Cyberbullying; Access to fair and equal justice

Gender Results Framework Objective:
Fewer victims of childhood maltreatment

Target Population: All Canadians

GBA Plus Timing: Early ☐ ☐ ☐ ☐ Later ☐ ☐ Existing

Expected Benefits

Gender: Men ☐ ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ ☐ ☐ Senior

GBA Plus Responsive Approach
Seniors, persons with disabilities, and newcomers may face difficulties accessing the tools made available by regulated services. To address this barrier, regulated services would be required to consider user-centered approaches, and a Digital Safety Ombudsperson would play a key role in ensuring users and victims are directed to the proper resources.

Kids Help Phone

This measure is expected to benefit children and youth in Canada. In those aged 15-34, suicide is the second leading cause of death. This measure will particularly benefit children and youth who belong to groups that experience higher rates of death by suicide, suicidal ideation, and other mental health risk factors, including 2SLGBTQI+ populations, First Nations, Inuit, and Métis, and populations in rural areas.

Data Sources: Statistics Canada

Quality of Life Impacts

Health – Self-rated mental health

Target Population: Children and Youth

GBA Plus Timing: Early ☐ ☐ ☐ ☐ Later ☐ ☐ Existing

Expected Benefits

Gender: Men ☐ ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ ☐ ☐ Senior
Additional Characteristics: 2SLGBTQI+ People, Indigenous People, Rural Populations
Future of Sport in Canada Commission

This initiative is expected to benefit all high-performance athletes. Women, people with disabilities, 2SLGBTQI+ people, and Black and racialized people may benefit more from the measure, since they may be disproportionately affected by cases of harassment, abuse, and discrimination. High-performance athletes tend to be younger, below 35 years of age. A high number of performance athletes qualify as low-income, with limited income opportunities due to the time constraints of their training.

Data Sources: Sport Canada, AthletesCAN

Quality of Life Impacts

Health – Self-rated mental health; Self-rated health; Physical activity
Society – Participation in cultural or religious practices, recreation, or sport
Good Governance – Confidence in institutions; Discrimination and unfair treatment

Gender Results Framework Objective:
Increased accountability and responsiveness of the Canadian criminal justice system

Target Population: High-Performance Athletes

GBA Plus Timing: Early □ □ □ Later □ □ □ Existing

Expected Benefits

Gender: Men ○ ○ ○ ○ ○ Women
Income: Low ○ ○ ○ ○ ○ High
Age cohort: Youth ○ ○ ○ ○ ○ Senior
Additional Characteristics: 2SLGBTQI+ People, Persons with Disabilities, Indigenous People, Newcomers, Black and Racialized People

GBA Plus Responsive Approach

A trauma- and violence-informed, victim- and survivor-centric, culturally-appropriate approach will help ensure that the Commission will not cause further harm to victims and survivors.
In addition, to help ensure engagement, the Commission will provide a variety of opportunities to participate (e.g., online surveys, confidential interviews in person or via phone/video) to promote the inclusion of participants with disabilities or physical or mental health issues, participants living in rural or remote areas, participants living on low incomes, and participants with care-taking responsibilities, who are more often women.

Addressing the Overdose Crisis in Municipalities and Indigenous Communities

This measure would directly benefit Canadians affected by substance-use harms.
Young people, men, people with low incomes, and Indigenous people may receive greater benefits from this measure, as most opioid-related deaths are among men (75 per cent) and people aged 20 to 59 years (90 per cent). In 2018, Indigenous people were five times likelier than other Canadians to experience an overdose event, and three times likelier to die from an opioid-related overdose. This measure will indirectly benefit women by reducing the role of substance use in intimate partner violence and supporting the health care workforce significantly represented by women.

Data Sources: Statistics Canada, Health Canada

Quality of Life Impacts

Health – Health-adjusted life expectancy; Unmet health care needs

Gender Results Framework Objective:
More years in good health

Target Population: Canadians Affected by Substance-Use Harms

GBA Plus Timing: Early □ □ □ Later □ □ □ Existing

Expected Benefits

Gender: Men ○ ○ ○ ○ ○ Women
Income: Low ○ ○ ○ ○ ○ High
Age cohort: Youth ○ ○ ○ ○ ○ Senior
Additional Characteristics: Indigenous People

Data Sources: Sport Canada, AthletesCAN
Combatting Workplace Sexual Harassment

Federal funding for legal services would benefit victims of workplace sexual harassment, about 60 per cent of whom are women. Vulnerable groups such as low-income workers in certain sectors (such as services and hospitality), Indigenous people, Black and racialized people, youth, 2SLGBTQI+ people, newcomers, and persons with disabilities are more susceptible to workplace sexual harassment and therefore more likely to benefit from these services.

*Data Sources: Justice Canada; Statistics Canada*

More Judges for Faster Access to Justice

This measure would benefit all Canadians by addressing court delays, ultimately strengthening the public’s confidence in the justice system. It also promotes fairness in the justice system, where Canadians see themselves reflected in those who sit on the bench. New judges are selected through an appointment process that aims to reflect the diversity of Canadian society. Of the judges appointed since 2016, 55 per cent identified as women, 12 per cent as Black or racialized, 6 per cent as a member of a 2SLGBTQI+ community, and 3 per cent as Indigenous.

*Data Sources: Department of Justice; Statistics Canada; Office of the Commissioner for Federal Judicial Affairs*
5.4 Infrastructure for Growing Communities

More Community Facilities

This measure would benefit all Canadians by supporting access to community buildings that are essential to vibrant and liveable communities. Benefits would accrue locally and depend on project type and location. Children, youth, and seniors may be more likely to benefit as community assets often run targeted programs for these populations. Investments in accessible retrofits are more likely to benefit persons with disabilities. Workers in the construction sector are also expected to indirectly benefit. Men make up 86.8 per cent of the construction sector’s workforce.

Data Sources: The Labour Force Survey

Investing in Passenger Rail Across Canada – VIA Rail

This measure would directly benefit over 400 communities served by VIA Rail, particularly rural, remote, and Indigenous communities served by VIA’s long-distance and regional routes where alternative forms of transportation may be limited or unavailable. Across all VIA routes, women make up 60 per cent of ridership, young people and students make up 20 per cent, and seniors make up 13 per cent. This measure would indirectly benefit the construction and manufacturing sectors, which tend to disproportionately employ men.

Data Sources: VIA Rail Canada; Statistics Canada 2021 Census; Statistics Canada 2023 Labour Force Survey

Investing in Passenger Rail Across Canada – Remote Passenger Rail Program

This measure would directly benefit rural, remote, and Indigenous communities in northern Manitoba, Quebec, and Labrador with access to the rail services supported by the program. These communities have lower incomes than the Canadian average and usage of the rail services is gender balanced. Continued operation of the rail services would indirectly benefit employees of the rail service operators, who are primarily Indigenous (83 per cent of employees) and men (77 per cent of employees).

Data Sources: Statistics Canada, Transport Canada
Advancing High Frequency Rail

Funding would support ongoing work to advance the planning and design of the High Frequency Rail project. If constructed, High Frequency Rail would directly benefit travellers in the Quebec City to Toronto corridor through faster and more reliable service. These travellers are more likely to be students, educated people, and middle-income households.

Data Source: VIA Rail Canada

Small Craft Harbours

This measure would directly benefit people working in the fish harvesting sector. Those who participate in this sector tend to be predominantly White men and Indigenous people. This measure would indirectly impact those who work in the marine construction and engineering industries, as they may benefit from harbour construction projects, including ongoing maintenance and repairs. The construction workforce predominantly employs men (87.5 per cent). Small craft harbours serve as broader economic drivers in coastal communities and represent an important aspect of cultural identity. Based on the last census, the average annual household income in coastal fishing communities was $23,600 below the national average.

Data Sources: Internal administrative data; Statistics Canada

Reliable Transportation in Atlantic Canada

The continued operations of Marine Atlantic Inc. (MAI) would directly benefit residents and businesses in Newfoundland and Labrador by facilitating inter-provincial travel and the delivery of essential goods. It would also indirectly benefit MAI’s employees, 65 per cent of whom are men. Support for the Ferry Services Contribution Program and the Confederation Bridge would directly benefit users of these services, who are mostly residents and local businesses in Atlantic Canada, by lowering the cost of travel and transportation of goods.

Data Sources: Transport Canada; Statistics Canada, Marine Atlantic Inc.
Additional Investments

**Federal Contaminated Sites Action Plan**

The assessment and remediation of contaminated sites will especially benefit Canadians living near those sites. Indigenous people, Black and racialized people, and people with low income are overrepresented among populations living in areas located near contaminated sites. As investments in remediation projects will improve the surrounding environment over time, younger generations and people who are the most vulnerable to contaminants, including women and seniors, will also benefit. These projects would create employment opportunities in the construction and environmental assessment sectors, which will mainly benefit men with low income.

*Data Sources: Statistics Canada, House of Commons Committee Reports*

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<thead>
<tr>
<th>Quality of Life Impacts</th>
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<tbody>
<tr>
<td><strong>Prosperity</strong> – Federal debt-to-GDP ratio</td>
</tr>
<tr>
<td><strong>Environment</strong> – Natural capital</td>
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<tr>
<td><strong>Good Governance</strong> – Indigenous self-determination</td>
</tr>
</tbody>
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**Gender Results Framework Objective:**

*Reduced poverty and improved health outcomes*

**Target Population:** People Living Near Contaminated Sites

**GBA Plus Timing:** Early ■ □ Later ■ Existing

**Expected Benefits**

<table>
<thead>
<tr>
<th>Gender: Men —— Women</th>
<th>Income: Low — High</th>
<th>Age cohort: Youth — Senior</th>
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<tbody>
<tr>
<td>Additional Characteristics: Indigenous people, Black and Racialized people</td>
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**GBA Plus Responsive Approach**

There are barriers to the participation of women, elders, and people with disabilities in the assessment and clean-up of contaminated sites. Indigenous women have historically been the target of violence from temporary workers near large natural resource projects. To mitigate these barriers and threats, early engagement and prevention actions will be conducted with Indigenous communities and temporary workers to increase the participation of all local populations in projects and prevent violence around contaminated sites.

**Sustainable Pesticide Management**

This measure would directly benefit farm employees, who are often temporary foreign workers, and come from Black and racialized communities. There would be indirect benefits for farmers who wish to adopt alternative pest management solutions. Farmers tend to be older and White men. The average age of farm operators in 2021 was 56 years. In 2021, Black and racialized people accounted for 3.7 per cent of the total farming population in Canada, while 30.4 per cent of total farm operators were women.

*Data Sources: Statistics Canada; Census of Agriculture*

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<th>Quality of Life Impacts</th>
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<tr>
<td><strong>Prosperity</strong> – Food security</td>
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<tr>
<td><strong>Health</strong> – Fruit and vegetable consumption/healthy eating environments</td>
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<tr>
<td><strong>Environment</strong> – Water quality in Canadian rivers</td>
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<td><strong>Good Governance</strong> – Confidence in institutions</td>
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</table>

**Target Population:** Agricultural Producers

**GBA Plus Timing:** Early ■ □ Later ■ Existing

**Expected Benefits**

<table>
<thead>
<tr>
<th>Gender: Men —— Women</th>
<th>Income: Low — High</th>
<th>Age cohort: Youth — Senior</th>
</tr>
</thead>
<tbody>
<tr>
<td>Additional Characteristics: People Exposed to Pesticides</td>
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Supporting the Performing Arts Sector in the Prairies

This measure would benefit Canadian performing arts organizations located in Manitoba, Saskatchewan, and Alberta. According to Census 2021 data, there are 202,900 artists in Canada, of whom 45 per cent have a bachelor’s degree or higher, yet the median income is $30,200, which is 39 per cent lower than all Canadian workers ($49,600). The median income for artists in the Prairie provinces is less than $28,000. This measure is expected to indirectly benefit all Canadians, particularly those living or visiting western Canada, by providing them the opportunity to attend a diverse range of arts performances across Manitoba, Saskatchewan, and Alberta.

Data Sources: Statistics Canada, Hill Strategies Research Inc.

Canada Media Fund

This measure would directly benefit people working in the audiovisual sector, as a result of the employment opportunities that would be created. Underrepresented groups in this sector would disproportionately benefit. These groups include persons with disabilities, 2SLGBTQI+ people, Black and racialized people, Indigenous people, and those working in the French-language market. Canadians will also indirectly benefit from content and applications reflective of Canada’s creativity.

Data Sources: Internal administrative data

Glenn Gould Foundation

This initiative would directly benefit future recipients of the Glenn Gould Prize, which recognizes an individual’s unique lifetime contribution through the arts. There would also be a benefit to all Canadians as increased attention to the Glenn Gould Prize, and increased interest in Glenn Gould’s music and legacy, would enhance the stature and visibility of Canada’s cultural international presence.

Data Source: Glenn Gould Foundation

Quality of Life Impacts

Prosperity – Employment
Society – Sense of pride/belonging to Canada; Sense of belonging to local community

Target Population: Performing Arts Sector in the Prairies

GBA Plus Timing: Early □ □ Later □ □ Existing

Expected Benefits

Gender: Men ○ ○ ○ ○ Women
Income: Low ○ ○ ○ ○ High
Age cohort: Youth ○ ○ ○ Senior
Additional Characteristics: Artists and Cultural Workers in the Prairies

Quality of Life Impacts

Prosperity – Employment; GDP per capita
Society – Sense of pride/belonging to Canada; Positive perceptions of diversity

Gender Results Framework Objective:
Increased labour market opportunities for woman, especially women in underrepresented groups

Target Population: Workers in the Audiovisual Sector

GBA Plus Timing: Early □ □ Later □ □ Existing

Expected Benefits

Gender: Men ○ ○ ○ ○ Women
Income: Low ○ ○ ○ ○ High
Age cohort: Youth ○ ○ ○ Senior
Additional Characteristics: Indigenous People, Black and Racialized People, Persons with Disabilities, 2SLGBTQI+ People

Quality of Life Impacts

Society – Sense of pride/belonging to Canada
Good Governance – Canada’s place in the world

Target Population: Artists

GBA Plus Timing: Early □ □ Later □ □ Existing

Expected Benefits

Gender: Men ○ ○ ○ ○ Women
Income: Low ○ ○ ○ ○ High
Age cohort: Youth ○ ○ ○ Senior
Additional Characteristics: Cultural Sector
RCMP Heritage Centre

This measure is expected to benefit all Canadians, particularly those who visit the Royal Canadian Mounted Police (RCMP) Heritage Centre, including tourists, students, researchers, and educators. Last year, the RCMP Heritage Centre welcomed 35,000 visitors from around the world. Support for the Centre should also positively impact the local economy of Regina, create jobs, and send a strong signal of government’s support for tourism, business, and culture on the Prairies and in Saskatchewan.

Data Sources: RCMP Heritage Centre administrative data

Quality of Life Impacts

Prosperity – Employment
Society – Sense of pride/belonging to Canada

Target Population: All Canadians
GBA Plus Timing: Early □ □ Later □ Existing

Expected Benefits

Gender: Men □□□○ Women
Income: Low □□□□ High
Age cohort: Youth □□□□ Senior
Additional Characteristics: RCMP Heritage Centre Employees and Visitors, Students, Researchers, Educators

Supporting Community Events and Celebrations

This initiative will benefit Canadian artists, cultural workers, volunteers, and event organizers who participate in community events and national celebrations. The arts and cultural workforce is characterized by high levels of education, but precarious employment, and low median incomes. The initiative will also provide benefits for all Canadians, by encouraging people to participate in inclusive and accessible activities that celebrate Canada’s diversity, strengthening communities and our awareness of Canada’s diverse cultures and identities. Every year, more than 10 million Canadians participate in thousands of community events and national celebrations supported by the government.

Data: Hill Strategies, Arts and Heritage Access and Availability Survey, Canadian Heritage

Quality of Life Impacts

Prosperity – Precarious or gig workers
Society – Sense of pride/belonging to Canada; Sense of belonging to local community; Positive perceptions of diversity

Target Population: Artists and Cultural Workers
GBA Plus Timing: Early □ □ Later □ Existing

Expected Benefits

Gender: Men □□□□ Women
Income: Low □□□□ High
Age cohort: Youth □□□□ Senior
Additional Characteristics: Racialized Communities, Hearing Impaired and Disability Arts, Indigenous Communities, 2SLGBTQI+ Community

Terry Fox Humanitarian Award

This initiative would benefit high school students planning to enrol in post-secondary education institutions and existing post-secondary undergraduate students. The award is dedicated to honouring and advancing the humanitarian legacy of Terry Fox and has been granted to a highly diverse group of recipients from across Canada, from various ethnic, racial, gender, and socioeconomic backgrounds, who emulate Terry Fox’s courage and determination through volunteer work and humanitarian services.

Data Sources: Terry Fox Humanitarian Award

Quality of Life Impacts

Prosperity – Post-secondary attainment
Society – Sense of pride/belonging to Canada

Target Population: Post-secondary students
GBA Plus Timing: Early □ □ Later □ Existing

Expected Benefits

Gender: Men □□□□ Women
Income: Low □□□□ High
Age cohort: Youth □□□□ Senior
Volunteer Canada

This measure would directly benefit charitable and non-profit organizations that can leverage the research and expertise provided by Volunteer Canada in advancing a National Volunteer Action Strategy. All Canadians would indirectly benefit from this measure, as supporting volunteerism and promoting participation could foster social cohesion and strengthen communities across the country.

Data source: Volunteer Canada

Quality of Life Impacts

Society – Volunteering; Sense of belonging to local community

Target Population: All Canadians

GBA Plus Timing: Early ☐ ☐ ☐ Later ☐ ☐ Existing

Expected Benefits

Gender: Men ☐ ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ ☐ ☐ Senior

Impact of Race and Culture Assessments

This measure would benefit Black and racialized people in the criminal justice system by ensuring that judges better understand the effect of poverty and racism on the accused individual. Black Canadians are more likely to be overrepresented in the criminal justice system due to systematic discrimination. For example, in 2015-16, Black people were twice as likely to be accused in comparison to the general population and in 2021-22, Black persons represented 9.2 per cent of the overall incarcerated population, despite representing about 3.5 per cent of the Canadian population.

Data Sources: Office of the Correctional Investigator, Justice Canada

Quality of Life Impacts

Good Governance – Access to fair and equal justice (civil and criminal); Confidence in institutions

Target Population: Black and racialized Canadians in the Criminal Justice System

GBA Plus Timing: Early ☐ ☐ ☐ Later ☐ ☐ Existing

Expected Benefits

Gender: Men ☐ ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ ☐ ☐ Senior

Supporting Federal Correctional Institutions

This measure would directly benefit inmates and Correctional Service of Canada (CSC) staff working in correctional facilities. Over 95 per cent of the population in federal correctional facilities are men, with Indigenous people representing 30 per cent of incarcerated offenders. In 2020-21, Black people accounted for 9 per cent of the total offender population in federal correctional facilities. Between March 2017 and March 2021, men accounted for 50.7 per cent of CSC’s workforce, while women accounted for 49.3 per cent.

Data Sources: Correctional Service of Canada; Statistics Canada; Justice Canada

Quality of Life Impacts

Health – Functional health status; Self-rated mental health; Self-rated health

Good Governance – Confidence in institutions

Target Population: Federal Inmates and CSC Employees

GBA Plus Timing: Early ☐ ☐ ☐ Later ☐ ☐ Existing

Expected Benefits

Gender: Men ☐ ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ ☐ ☐ Senior
Additional Characteristics: Indigenous People, Black and Racialized People
**Combatting Financial Crime**

Combatting financial crimes would directly benefit all Canadians by protecting the integrity of Canada’s financial system. Strengthening Canada’s anti-money laundering and anti-terrorist financing regime would have indirect benefits for women, young people, Indigenous people, and seniors, who are disproportionately victimized by crime supported by money laundering.

*Data Source: Statistics Canada*

**Upgrading Immigration Holding Centres**

All Canadians benefit from having a secure and humane system of detention for high-risk detainees. The Canada Border Services Agency (CBSA) detains foreign nationals and permanent residents who may be inadmissible to Canada in Immigration Holding Centres under the *Immigration and Refugee Protection Act*. Between July 1 and September 30, 2023, 1,373 persons were detained by the Canada Border Services Agency (CBSA). Detainees tend to be very low-income. High-risk detainees come from a diverse range of countries, and a majority are Black or racialized.

*Data Source: CBSA Quarterly Detention and Alternatives to Detention Statistics*

**Preventing Migrant Smuggling**

This measure would primarily benefit migrants who are at risk of being smuggled. Women, children, and seniors are at a higher risk of experiencing violence during their journeys, while men are more likely to be subjected to forced labour. Disrupting migrant smuggling helps eliminate environments where potential migrants, who are overwhelmingly low income, would be harmed or victimized.

*Data Source: United Nations*
Adjusting Travel Requirements for Mexican Citizens

This measure would directly benefit asylum claimants by helping ensure that the asylum system is not overburdened by high volumes of non-genuine claims. In 2023, approximately 60 per cent of Mexican claims were either rejected by the Immigration Refugee Board, or withdrawn or abandoned by the applicant. Asylum claimants are a diverse group, comprising individuals from different ethnic, linguistic, cultural, and religious backgrounds. In 2022, approximately 58.7 per cent of asylum claimants identified as men and 41.3 per cent identified as women. Asylum claimants also tend to be in a lower-income strata upon arrival in Canada.

Data Source: IRCC internal administrative data

Healthcare Support for Asylum Claimants and Refugees

This measure would directly benefit asylum claimants, who are not otherwise eligible for provincial or territorial health insurance. In 2022-23, the Interim Federal Health Program’s clients consisted of young people under the age of 18 (27 per cent), adults aged 19 to 49 (62 per cent) and adults over 50 years (11 per cent). More broadly, asylum claimants are more likely to be gender-balanced, of working-age, come from low-income backgrounds, and be racialized. The program covers a wide-range of services including mental health services for claimants who may have experienced sexual abuse, other forms of trauma or gender-based violence, and interpretation services to support access to these services in the claimant’s language of choice.

Data Source: Immigration, Refugees and Citizenship Canada

Quality of Life Impacts

Prosperity – Homelessness
Good Governance – Victimization rate; Crime Severity Index; Confidence in institutions

Target Population: Asylum Seekers

GBA Plus Timing: Early ☐ ☐ Later ☐ Existing ☐

Expected Benefits

Gender: Men ☐ ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ High ☐ ☐ ☐
Age cohort: Youth ☐ ☐ ☐ Senior ☐ ☐ ☐

GBA Plus Responsive Approach

To assist claimants facing language barriers and/or settling in rural or remote areas, the program provides written and online communication to access interpretation services and locate providers by language choice. It is also actively recruiting new providers in underserviced locations.
Temporary Lodgings for Asylum Claimants

This measure would directly benefit asylum claimants currently residing in federally contracted hotel accommodations. As these accommodations are only provided to claimants unable to secure private lodgings or space in provincial or municipal shelters, beneficiaries are predominantly low-income. Claimants in hotels primarily originate from Haiti, Kenya, Nigeria, and Mexico, and are more likely to be Black and racialized. In 2022, 58.7 per cent of asylum claimants in Canada identified as male and 41.3 per cent identified as female.

Data Source: Internal administrative data

Immigration Loans Program

This program provides loans for resettled refugees and humanitarian immigrants to travel to Canada. These include people who face persecution on the basis of their ethnicity, race, sex, sexual orientation and gender expression, and political views, or who are fleeing war and human rights abuses. Resettled refugees are mostly racialized, with the top five countries of origin between 2017 and 2022 being Syria, Afghanistan, Eritrea, Iraq, and Somalia. They are also more likely to have lower incomes and tend to experience higher rates of unemployment than other Canadians and permanent residents.

Data Source: Internal administrative data

Responding to the Mass Casualty Commission

Federal action to address recommendations in the final report of the Mass Casualty Commission would benefit all Canadians, through increased community safety and improved policing across the country.

Data Sources: Mass Casualty Commission Final Report

Quality of Life Impacts

Prosperity – Homelessness

Gender Results Framework Objective:
Fewer vulnerable individuals living in poverty

Target Population: Newcomers Claiming Asylum

GBA Plus Timing: Early [ ] □ □ Later [ ] Existing

Expected Benefits

Gender: Men Low Income Women
Income: Low [ ] High [ ]
Age cohort: Youth [ ] Senior [ ]

Additional Characteristics: Black and Racialized People

GBA Plus Responsive Approach

To mitigate the risk of inequities due to social and structural stigmas that asylum claimants may face, program officials will ensure that claimants have access and are in contact with the appropriate organizations that can support their integration and inclusion into Canadian society, including in their search for housing and employment.
Supporting Contract Policing

All Canadians would benefit from enhancing the Department of Public Safety’s capacity to support contract policing policy work. Royal Canadian Mounted Police (RCMP) members would additionally indirectly benefit from this measure, as they deliver frontline contract policing. Regular members are predominantly White men, with women comprising 21.8 per cent of members (compared to 51 per cent of the Canadian population over 15), and Black and racialized people comprising 12.7 per cent (compared to 25 per cent of the Canadian population).

Data Sources: RCMP

Enhancing Security Around the Parliamentary Campus

All Canadians are expected to benefit from a more secure Parliamentary campus. In particular, supporting increased Ottawa Police Services presence around the Parliamentary campus will improve its response and event management practices, benefitting Ottawa residents, Parliamentarians, employees and visitors to Parliament and the surrounding area.

Data Sources: insert text.

Transportation Security Clearance Program

This measure would indirectly support employees at ports and airports who perform certain duties or need access to restricted areas by providing security clearances that are required for employment. These employees are predominantly men and earn less than $20 per hour. Employees who are also newcomers or immigrants filing for security clearances have disproportionately complex files, due to their time spent outside of Canada, and experience longer wait times to receive security clearances.

Data Source: Internal administrative data

The Ports Asset Transfer Program

This measure would directly benefit new owners of local port assets, including provincial, municipal, or Indigenous governments and private owners. Private owners of port facilities are more likely to be middle- or upper-income. This measure would indirectly benefit marine and coastal communities, as divestiture of ports to local ownership will help ensure that port infrastructure is maintained and developed in a manner that meets local needs. These communities are generally in rural or remote regions in marine or coastal areas and include Indigenous communities.

Data Sources: Internal administrative data, Data from stakeholders consultations

Quality of Life Impacts

Quality of Life Impacts

Good Governance – Confidence in institutions

Target Population: All Canadians

GBA Plus Timing: Early [ ] [ ] Later [ ] Existing [ ]

Expected Benefits

Gender: Men [ ] [ ] [ ] Women [ ] [ ] [ ]
Income: Low [ ] [ ] [ ] High [ ] [ ] [ ]
Age cohort: Youth [ ] [ ] [ ] Senior [ ] [ ] [ ]
Additional Characteristics: RCMP member

Quality of Life Impacts

Prosperity – Employment

Good Governance – Victimization rate

Target Population: All Canadians

GBA Plus Timing: Early [ ] [ ] Later [ ] Existing [ ]

Expected Benefits

Gender: Men [ ] [ ] [ ] Women [ ] [ ] [ ]
Income: Low [ ] [ ] [ ] High [ ] [ ] [ ]
Age cohort: Youth [ ] [ ] [ ] Senior [ ] [ ] [ ]
Additional Characteristics: Port and Airport Employees

GBA Plus Responsive Approach

The program will continue to explore options to determine efficient and equitable ways to ensure that newcomers or immigrants filing for security clearances receive timely services while respecting the safety and security of the program.
Chapter 6: A Fair Future for Indigenous Peoples

6.1 Investing in a Brighter Future for Indigenous Peoples

Empowering Indigenous Youth

This initiative would directly benefit Indigenous young women as they currently represent 83 per cent of the participants in programs offered by Indigenous Youth Roots. Since Indigenous people have an average annual income that is 20 per cent lower than the average Canadian, this initiative is also expected to benefit youth with lower income. Indigenous communities would also indirectly benefit from the leadership and problem-solving skills acquired through this initiative.

Data Sources: Statistic Canada; Indigenous Youth Roots

Quality of Life Impacts

Prosperity – Future outlook
Society – Sense of belonging to local community
Good Governance – Indigenous self-determination

Gender Results Framework Objective:
More diversified educational paths and career choices

Target Population: Indigenous Young People
GBA Plus Timing: Early [ ] [ ] Later [ ] Existing

Expected Benefits

Gender: Men [ ] [ ] [ ] Women
Income: Low [ ] [ ] High
Age cohort: Youth [ ] [ ] Senior

First Nation K-12 Education

This measure would support on-reserve First Nations elementary and secondary students, inclusive of students with disabilities, 2SLGBTQI+ people, and from lower-educated and lower-to-middle income households. The measure is likely to also indirectly benefit teachers, educators and school administrative staff, as well as First Nations communities, including elders and families. Access to education is important in supporting wellbeing and economic development in First Nation communities.

Data Sources: Internal administrative and Census data

Quality of Life Impacts

Prosperity – Child, student, and adult skills; Employment; Household incomes
Society – Indigenous languages
Good Governance – Indigenous self-determination

Gender Results Framework Objective:
Equal opportunities and diversified paths in education and skills development

Target Population: First Nations Children and Youth
GBA Plus Timing: Early [ ] [ ] Later [ ] Existing

Expected Benefits

Gender: Men [ ] [ ] [ ] Women
Income: Low [ ] [ ] High
Age cohort: Youth [ ] [ ] Senior

First Nation Post-Secondary Education

This measure would support First Nations students seeking to obtain a post-secondary education credential, inclusive of persons with disabilities, of 2SLGBTQI+ people, and from lower-educated and lower-to-middle income households. The measure is likely to disproportionately impact women, who tend to have higher levels of educational attainment than men, and indirectly benefit students’ communities, including elders and families, as access to education is important in supporting wellbeing and economic development.

Data Sources: Internal administrative data and Census data

Quality of Life Impacts

Prosperity – Child, student, and adult skills; Post-secondary attainment; Employment; Household incomes
Good Governance – Indigenous self-determination

Gender Results Framework Objective:
Equal opportunities and diversified paths in education and skills development

Target Population: First Nations Youth
GBA Plus Timing: Early [ ] [ ] Later [ ] Existing

Expected Benefits

Gender: Men [ ] [ ] [ ] Women
Income: Low [ ] [ ] High
Age cohort: Youth [ ] [ ] Senior

Additional Characteristics: Students
Dechinta Centre for Research and Learning

This measure would benefit Indigenous people living in the Northwest Territories, who comprise 49.6 per cent of the territory’s population, as well as out-of-territory students who use the Dechinta Centre’s programs. In the Northwest Territories, 21 per cent of First Nations, 33 per cent of Métis, and 20 per cent of Inuit attained a college level education or above whereas for non-Indigenous people the share is 58 per cent. The proportions of Indigenous women and men with some form of post-secondary education in the Northwest Territories are 32 per cent and 36 per cent respectively.

Data Source: Statistics Canada

Quality of Life Impacts

Prosperity – Post-secondary attainment; Youth not in education, employment, or training (NEET); Child, student, and adult skills; Employment

Health – Self-rated health

Good Governance – Indigenous self determination

Gender Results Framework Objective:
More diversified educational paths and career choices

Target Population: Indigenous Youth

GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ Women
Income: Low □ □ □ High
Age cohort: Youth □ □ □ Senior

The Best Start for Every Indigenous Child

This measure would directly benefit Indigenous children, particularly those with disabilities, through access to health, social, and educational services. Indigenous children are significantly over-represented in the child welfare system. This measure would indirectly benefit Indigenous communities, families including single-parent households, Indigenous mothers under the age of majority, and Elders who are over-represented as caregivers in comparison to their non-Indigenous counterparts. These groups also disproportionately face high rates of poverty. According to the 2021 Census, Indigenous children represented 7.7 per cent of all children ages 0-14 in Canada, but 53.8 per cent of children in foster care.


Quality of Life Impacts

Prosperity – Poverty; Child, student, and adult skills

Health – Unmet health care needs; Children vulnerable in early development

Society – Participation in cultural or religious practices, recreation, or sport

Good Governance – Indigenous self-determination

Gender Results Framework Objective:
Fewer vulnerable individuals living in poverty

Target Population: First Nations and Inuit Children and Families

GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ Women
Income: Low □ □ □ High
Age cohort: Youth □ □ □ Senior

Additional Characteristics: Children with Disabilities
Supporting Indigenous Cultures

These initiatives would directly benefit Indigenous Peoples across the country as the preservation, restoration, and promotion of culture and language are important for healing, reconciliation, and fostering a sense of identity. Indigenous young people are expected to particularly benefit, as they are the most frequent users of these programs. Since Indigenous people have an average annual income 20 per cent lower than that of the average Canadian, this initiative is also expected to benefit people with lower income.

Data Sources: Statistics Canada; Internal administrative data

Supporting Urban Indigenous Peoples

This measure would benefit organizations that provide services and programming to the approximately 800,000 First Nation, Inuit, and Métis people living in urban centres, by providing funding to support and hire additional mental health support workers, caregivers, youth navigators, as well as elders and knowledge keepers.

Data Sources: Census 2021 and Internal administrative data.

6.2 Advancing Indigenous Self-Determination

Section 35 Negotiations

This measure would benefit Indigenous Peoples by supporting negotiations related to self-determination and the exercise of Indigenous rights. While impacts of concluded agreements will vary depending on the choices of Indigenous nations and governments, agreements are expected to improve socio-economic conditions for future generations.

Data Source: Internal administrative data
Renewing First Nations Core Governance and New Fiscal Relationship Funding

This measure would benefit members of First Nations communities by ensuring First Nations governments are adequately resourced to staff key positions required to manage their internal affairs. This includes the delivery of critical programs and services to their members related to education, health, language and culture, infrastructure, and economic development. This measure tends to disproportionately benefit First Nations working-aged men, who occupy more than 65 per cent of elected leadership positions within First Nations communities. Lower-income workers are also expected to benefit from Indigenous governments’ ability to offer competitive wages and employment benefits.

Data Sources: Statistics Canada; Band Governance Management System

Quality of Life Impacts

Prosperity – Employment
Society – Indigenous languages; Sense of belonging to local community
Good Governance – Indigenous self-determination; Confidence in institutions

Gender Results Framework Objective:
Greater representation of women and underrepresented groups in elected office and ministerial positions in national and sub-national governments

Target Population: First Nations
GBA Plus Timing: Early □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ Women
Income: Low □ □ □ High
Age cohort: Youth □ □ Senior

Additional Characteristics: Workers in Indigenous Governments

GBA Plus Responsive Approach
Diverse and equitable employment opportunities will help ensure that women and other underrepresented groups continue to be represented across Indigenous governments.

Fair Tax Jurisdiction for Indigenous Communities

This measure would benefit Indigenous governments that levy the proposed Fuel, Alcohol, Cannabis, and Tobacco Sales Tax. First Nations and Inuit populations are gender-balanced, tend to be younger than the non-Indigenous population, and are more likely to live in a low-income household. Ultimately, the impact of this measure will depend on how Indigenous governments choose to allocate tax revenues to support their own, independently determined, community spending priorities.

Quality of Life Impacts

Society – Sense of belonging to local community
Good Governance – Indigenous self-determination; Confidence in institutions

Target Population: First Nations and Inuit Communities
GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ Women
Income: Low □ □ □ High
Age cohort: Youth □ □ Senior
Addressing the Legacy of Residential Schools

This measure would directly benefit Survivors of Indigenous residential schools (who are predominantly over age 65), their children, family members, and communities. Nearly 75 per cent of all Indigenous people in Canada are either a residential school Survivor or closely related to a Survivor. Indigenous people are at greater risk of experiencing mental health issues resulting from the legacy of residential schools, childhood trauma, loss of identity, inter-generational trauma, and poor socio-economic conditions. Additionally, research suggests that women and 2SLGBTQQIA people experienced disproportionate harms from attending residential schools, so those who identify as part of these groups may also benefit.

Data Sources: Internal administrative data; Statistics Canada; National Indigenous Economic Development Board; The Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls; Truth and Reconciliation Commission; First Nations Regional Health Survey

6.3 Advancing Economic Reconciliation

Indigenous Loan Guarantee Program

This measure would support Indigenous Section 35 rights holding groups (First Nation, Inuit and Métis) in acquiring equity in major natural resources and energy projects in their territories. Participating Indigenous groups would benefit from sustainable sources of revenue and increased job opportunities for their members and/or citizens. Although men are more likely to directly benefit from this measure as a higher share of men are employed in the natural resource sector (accounting for just under 80 per cent), women account for the majority of administrative / financial support position in Indigenous communities, which are expected to benefit from the revenues associated with this initiative.

Data Sources: Statistics Canada
Boosting Indigenous Economic Opportunity

This measure would directly benefit Indigenous people, particularly Indigenous entrepreneurs, and businesses, through access to affordable capital. There would be additional benefits for Indigenous communities through investments in clean energy projects. Men would likely disproportionately benefit in the short term, as women are less likely to own Indigenous businesses (25 per cent) and participate in the energy sector (24 per cent).

Data Source: Statistics Canada

Quality of Life Impacts

Prosperity – Firm growth; Employment; Financial well-being
Environment – Greenhouse gas emissions
Good Governance – Indigenous self-determination

Gender Results Framework Objective:
Equal and full participation in the economy
Target Population: Indigenous People

GBA Plus Timing: Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

Expected Benefits

Gender: Men ☐ ☐ ☐ ☐ Women ☐ ☐ ☐ ☐
Income: Low ☐ ☐ ☐ ☐ High ☐ ☐ ☐ ☐
Age cohort: Youth ☐ ☐ ☐ ☐ Senior ☐ ☐ ☐ ☐

Additional Characteristics: Indigenous Entrepreneurs and Businesses

GBA Plus Responsive Approach

The Strategic Partnerships Initiative’s Clean Energy program will provide support and training opportunities for women and other underrepresented groups to help address existing barriers to participation. The Aboriginal Entrepreneurship Program provides dedicated support and funding for women-owned businesses and entrepreneurs, including access to business development officers, routine workshops and training, and micro-loans to help start and expand their businesses.

Indigenous Labour Market Information

This measure would directly benefit working-age First Nations members, including those facing additional barriers, such as women living in remote areas, and persons with disabilities living on and off-reserve. People working in First Nations organizations to support the survey, such as through development, analysis, or administration, would indirectly benefit from the measure.

Data Sources: Statistics Canada; Internal administrative data

Quality of Life Impacts

Prosperity – Labour underutilization; Employment; Child, student, and adult skills; Future outlook
Good Governance – Indigenous self-determination

Gender Results Framework Objective:
Increased labour market opportunities for women, especially women in underrepresented groups
Target Population: First Nations

GBA Plus Timing: Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

Expected Benefits

Gender: Men ☐ ☐ ☐ ☐ Women ☐ ☐ ☐ ☐
Income: Low ☐ ☐ ☐ ☐ High ☐ ☐ ☐ ☐
Age cohort: Youth ☐ ☐ ☐ ☐ Senior ☐ ☐ ☐ ☐

Additional Characteristics: Working-Age First Nations Members

GBA Plus Responsive Approach

Recognizing that Indigenous partners are best placed to develop outreach strategies for their populations, this measure is designed to be community-led, flexible, and adaptable to community needs. As well, to improve access for persons with disabilities, service delivery will adopt the internationally recognized guidelines on Web accessibility.
6.4 Healthy Indigenous Communities

Indigenous Housing and Community Infrastructure

This measure will benefit First Nations, Inuit and Métis individuals by improving their access to suitable and adequate housing and community infrastructure. Improved community infrastructure and housing conditions contribute to the mental and physical health of all community members. Access to adequate housing can also contribute to the safety of those facing intimate partner or family violence. Indirect benefits resulting from construction and repair are expected to disproportionately benefit men. However, women are more likely to be employed in housing management and positions created with improved health, education and community infrastructure. These investments will support local economies, particularly in rural and remote parts of the country.

Data Sources: Statistics Canada

On-Reserve Income Assistance

This measure would primarily benefit low-income people and persons with disabilities living on-reserve, who are predominantly First Nations. This includes single men (46 per cent of clients), and single parent households (74 per cent of on-reserve households with children), the majority of which are women-led (83 per cent). Since a high proportion of beneficiaries (36 per cent, outside of Ontario) are under 18 years old, this proposal is expected to directly benefit children whose parents/guardians receive income assistance. The measure would also create employment opportunities for social development workers (who are predominantly women) and training providers, which would indirectly benefit the overall community.

Data Source: Program Data
First Nations and Inuit Health

These measures is expected to directly benefit First Nations and Inuit populations, especially those living in northern and remote areas, as well as those with multiple identity factors, such as women, children, and 2SLGBTQI+ people, as they face the greatest barriers to accessing programs and services. Safer health care settings and improved access to health services would benefit patients and health care workers such as nurses and administrators. Communities may benefit indirectly through better socio-economic outcomes and quality of life.

Data Sources: Statistics Canada; 2021 Census; Internal administrative data

Supporting Indigenous Mental Health

This measure would benefit Indigenous communities experiencing challenges with mental health by providing mental wellness services through trauma-informed and community-based programming. About one in five Indigenous adults reported a mental health condition, compared to one in ten non-Indigenous adults. A higher percentage of First Nations (25 per cent) and Métis (29 per cent) women reported mental health conditions than First Nations (13 per cent) and Métis (17 per cent) men. While the services offered would be available to individuals and families, there would be indirect benefits at the community level through culturally appropriate and distinctions-based mental wellness strategies.

Data Sources: First Nations Mental Wellness Continuum Framework; Statistics Canada
Addressing Anti-Indigenous Racism in Health Care

This measure would benefit Indigenous people, who may face racism when seeking access to health care. Ensuring access to quality and culturally safe health care would improve health outcomes for all Indigenous people in the long-term. Experiences of discrimination are more common among Indigenous populations than among non-Indigenous populations (33 per cent versus 16 per cent). There would also be indirect benefits for Indigenous health professionals, including midwives and doulas. Women accounted for over 90 per cent of Indigenous Registered Nurses in 2016.

Data Sources: Statistics Canada; Internal administrative data

Northern Food Security

This measure would benefit Northerners and Indigenous people living in isolated and semi-isolated communities where food prices are higher than the rest of Canada. Food insecurity in the North is much higher than the national average of 17 per cent—reaching 22 per cent in the Northwest Territories and 46 per cent in Nunavut. In 2022, Indigenous families were almost twice as likely as non-Indigenous families to be food insecure. Women will particularly benefit, as women experience malnutrition and diet-related health conditions associated with food insecurity at a higher rate than men.

Data Source: Statistics Canada

Quality of Life Impacts

Health – Self-rated health
Good Governance – Discrimination and unfair treatment; Indigenous self-determination

Gender Results Framework Objective:
More years in good health

Target Population: Indigenous Peoples

GBA Plus Timing: Early ☐ ☑ ☐ Later ☐ ☑ ☐ Existing

Expected Benefits

Gender: Men ☐ ☑ ☐ Women
Income: Low ☐ ☑ ☐ High
Age cohort: Youth ☐ ☑ ☐ Senior
Additional Characteristics: Healthcare Professionals, Midwives

GBA Plus Responsive Approach
As traditional harvesting and hunting activities are more likely to be undertaken by men, all proposals for Harvesters Support Grant initiatives are reviewed by a Women’s Council to ensure initiatives are more inclusive of women.
Strengthening Access to Culturally Important Foods

This measure would benefit Indigenous people by providing access to safe shellfish harvesting for food, social, and ceremonial purposes as well as improving the existing Inuit traditional/country food systems. It would also benefit northern communities by supporting businesses and organizations to enhance food innovation and cultivate food production and processing in the North. In 2017, 76 per cent of Inuit aged 15 and over living in Inuit Nunangat were experiencing food insecurity. Moreover, in 2021, 44 per cent of people living on-reserve were in low-income households, more than three times the rate of total population in Canada (14.4 per cent).

Data Sources: Statistics Canada; Inuit Tapiriit Kanatami

6.5 Safe Indigenous Communities

First Nations Emergency Management and Preparedness

This measure would benefit First Nations communities by supporting efforts to prepare for emergency events and mitigate their impacts, and supporting specific initiatives that protect homes and community infrastructure from fire damage. First Nations on-reserve are disproportionately affected by not only wildfires, but also floods, and other natural disasters. Segments of on-reserve populations that are at greater risk during emergency events include women, children, the elderly, 2SLGBTQI+ people, and persons with disabilities. These groups would benefit from mitigation and preparedness activities by reducing risks of long-term displacement and the associated lack of accessible or safe shelters and other specialized services.

Data Source: Internal administrative data

6.5 Safe Indigenous Communities

First Nations Emergency Management and Preparedness

This measure would benefit First Nations communities by supporting efforts to prepare for emergency events and mitigate their impacts, and supporting specific initiatives that protect homes and community infrastructure from fire damage. First Nations on-reserve are disproportionately affected by not only wildfires, but also floods, and other natural disasters. Segments of on-reserve populations that are at greater risk during emergency events include women, children, the elderly, 2SLGBTQI+ people, and persons with disabilities. These groups would benefit from mitigation and preparedness activities by reducing risks of long-term displacement and the associated lack of accessible or safe shelters and other specialized services.

Data Source: Internal administrative data

Quality of Life Impacts

Prosperity – Food security
Health – Fruit and vegetable consumption/healthy eating environments
Society – Sense of belonging to local community; Participation in cultural or religious practices, recreation, or sport
Good Governance – Indigenous self-determination

Gender Results Framework Objective:
More years in good health

Target Population: Indigenous and Northern Peoples

GBA Plus Timing: Early  □  Later  □  Existing  □

Expected Benefits

Gender: Men  □  Women
Income: Low  □  High
Age cohort: Youth  □  Senior

Additional Characteristics: Rural or Remote Populations, Lower-Educated People, Lower-Income People, Single-Person Households, Two-Person Household, Parents

GBA Plus Responsive Approach

Emergency Management and Preparedness programming is aimed at being flexible, culturally sensitive, responsive to the unique strengths and customs of First Nations communities, and adaptive to the evolving challenges resulting from emergency events.
Red Dress Alert

This measure would disproportionately benefit Indigenous women, girls and 2SLGBTQQIA people (including men), living in the province or territory selected for the pilot program. Between 2009 and 2021, Indigenous women were murdered at a rate that was six times higher than their non-Indigenous counterparts. Just under 1 in 10 victims were reported missing before the homicide came to the attention of the police. This measure would also benefit lower income people as there is a direct correlation between poverty and increased violence.

Data Sources: Statistics Canada; Final Report of the National Inquiry into MMIWG

Quality of Life Impacts

Good Governance – Victimization rate; Indigenous self-determination

Gender Results Framework Objective:
Fewer Indigenous women and girls are victims of violence

Target Population: Indigenous Women, Girls, and 2SLGBTQQIA people

GBA Plus Timing: Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing ☐

Expected Benefits

Gender: Men ☐ ☐ ☐ ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ ☐ ☐ Senior

Support for Indigenous Justice Programming

This measure would benefit Indigenous people who encounter the criminal justice and the family law systems. Depending on the type of interventions (e.g., for offenders, victims, or family law clients), this measure may have a disproportionate benefit for either men or women. Many of those who would benefit would be low-income people, as there is a correlation between poverty and interactions with the justice system. Indigenous young people in particular, would benefit as they are more likely than older adults to be involved with the justice system. Investments are also expected to contribute to self-determination and community safety for First Nations, Inuit, and Métis communities.

Data Sources: Statistics Canada; Public Safety Canada

Quality of Life Impacts

Prosperity – Poverty
Society – Indigenous languages
Good Governance – Access to fair and equal justice (civil and criminal); Indigenous self-determination; Confidence in institutions; Representation in corrections custodial population

Gender Results Framework Objective:
Fewer indigenous women and girls are victims of violence

Target Population: Indigenous Peoples

GBA Plus Timing: Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing ☐

Expected Benefits

Gender: Men ☐ ☐ ☐ ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ ☐ ☐ Senior

Additional Characteristics: People at Risk of Involvement in the Justice System
First Nations and Inuit-led Policing

This measure would directly benefit Indigenous communities through supports for higher service levels and more responsive policing. Indigenous people are disproportionately victims of homicide, violence, or suspicious disappearances. Police-reported crime rates for Indigenous communities were six times higher than crime rates reported by police services for primarily non-Indigenous populations. Women, 2SLGBTQQIA people, young people, and lower-income people are expected to indirectly benefit from this measure, as these groups have been shown to disproportionately be victims of crime and violence.

Data Sources: Statistics Canada; Public Safety Canada

Quality of Life Impacts

Good Governance – Crime Severity Index; Confidence in institutions; Indigenous self-determination; Victimization rate

Gender Results Framework Objective: Fewer indigenous women and girls are victims of violence

Target Population: First Nations and Inuit Communities

GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ Women
Income: Low □ □ □ High
Age cohort: Youth □ □ □ Senior
Additional Characteristics: Urban, Rural, and Remote Communities

Searching the Prairie Green Landfill

This measure is expected to benefit members of Long Plain First Nation, Indigenous women and family members of those directly and indirectly impacted by the Missing and Murdered Indigenous women and girls crisis in Manitoba. It is also expected to have a greater impact for Indigenous women, girls and 2SLGBTQQIA people who suffer disproportionately high rates of violence. This measure is also expected to indirectly benefit all Indigenous people as it supports healing and justice for victims of violence against Indigenous women, girls and 2SLGBTQQIA people more broadly as well as their families, friends, and communities.

Quality of Life Impacts

Health – Self-rated mental health
Society – Sense of pride/belonging to Canada
Good Governance – Confidence in institutions; Indigenous self-determination

Target Population: Indigenous Peoples

GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ Women
Income: Low □ □ □ High
Age cohort: Youth □ □ □ Senior
Additional Characteristics: Members of Long Plain First Nation

Additional Investments

Section 35 Rights in British Columbia

This measure would benefit First Nations in British Columbia, by ensuring that federal commitments in section 35 rights-related agreements are fulfilled.

Data Source: Statistics Canada

Quality of Life Impacts

Prosperity – Financial well-being; Employment
Environment – Coastal and marine protection
Good Governance – Indigenous self-determination; Resolution of serious legal problems

Target Population: Indigenous Peoples

GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ Women
Income: Low □ □ □ High
Age cohort: Youth □ □ □ Senior
Additional Characteristics: First Nations in British Columbia
Indigenous Peoples’ Space

This measure would benefit Indigenous people and other Canadians by establishing a national Indigenous presence within the Parliamentary Precinct that respects and reflects First Nations, Inuit and Métis cultures, traditions, and perspectives, with an emphasis on the Algonquin People on whose traditional unceded territory 100 Wellington Street and 119 Sparks Street are located. This measure would provide a physical location for diplomacy where Indigenous Peoples can host discussions with government officials to advance reconciliation, self-determination and to prominently showcase Indigenous culture and history.

Data Source: Statistics Canada

Quality of Life Impacts

Society – Positive perceptions of diversity; Sense of pride/belonging to Canada; Participation in cultural or religious practices, recreation, or sport; Sense of belonging to local community

Good Governance – Indigenous self-determination

Gender Results Framework Objective:

More women in senior management positions, and more diversity in senior leadership positions.

Target Population: Indigenous Peoples

GBA Plus Timing: Early ■□ □ Later □ Existing

Expected Benefits

Gender: Men ■□□□□ Women □□□□□
Income: Low ■□□□□ High □□□□□
Age cohort: Youth ■□□□□ Senior □□□□□
Additional Characteristics: National Capital Region

Indigenous Advisory and Monitoring Committees

The initiative would directly benefit First Nation and Métis communities by helping ensure their meaningful involvement in the review and monitoring of the environmental, safety, and socio-economic issues related to Trans Mountain Expansion and Line 3 pipelines. Capacity funding is available to support the participation of 221 First Nation and Métis communities situated along the pipeline corridors. Indirect beneficiaries include residents in Indigenous and non-Indigenous communities, living near or along the pipeline corridors, who would benefit from the environmental and socio-economic monitoring undertaken by the Indigenous Advisory and Monitoring Committees, as well as emergency preparedness activities.

Data Sources: Statistics Canada; Natural Resources Canada

Quality of Life Impacts

Prosperity – Employment

Good Governance – Indigenous self-determination

Target Population: Indigenous Peoples

GBA Plus Timing: Early ■□ □ Later □ Existing

Expected Benefits

Gender: Men ■□□□□ Women □□□□□
Income: Low ■□□□□ High □□□□□
Age cohort: Youth ■□□□□ Senior □□□□□
Additional Characteristics: Rural or Remote Communities

Addressing Past Harms to Dog-Sledding Culture

This measure would directly benefit Indigenous communities impacted by past harms, as it would provide cultural programming, social activities, and mental health supports. All programs and initiatives from this measure are to be self-determined according to Indigenous priorities. Both elders who witnessed this tragedy and young people who have been impacted by intergenerational trauma would benefit.


Quality of Life Impacts

Health – Self-rated mental health

Society – Participation in cultural or religion practices, recreation or sport

Good Governance – Indigenous self-determination

Gender Results Framework Objective:

Improved mental health

Target Population: Indigenous Communities

GBA Plus Timing: Early ■□ □ Later □ Existing

Expected Benefits

Gender: Men ■□□□□ Women □□□□□
Income: Low ■□□□□ High □□□□□
Age cohort: Youth ■□□□□ Senior □□□□□
**Indian Act Registration Services Renewal**

This measure is expected to primarily benefit First Nations people entitled for registration under the *Indian Act*. In particular, women and their descendants who were impacted by the legacy of sex-based discrimination under the *Indian Act* would benefit from timely registration and processing of Secure Certificates of Indian Status. As First Nations individuals have a lower median after-tax income than non-Indigenous people, this measure would also help to improve income distribution by enabling access to income assistance programs where registration status is a factor when assessing eligibility. Finally, seniors would also benefit since applications from people 65 years and older are prioritized, to ensure that the benefits of registration can be passed on to their descendants.

*Data Sources:* Statistics Canada, Indian Registration System, The Feminist Alliance for International Action

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**Family Violence Prevention Program**

This measure is expected to directly benefit Indigenous women, girls and 2S-LGBTQQIA people as these groups are twice as likely to experience physical abuse by an intimate partner or a relative in their lifetime, compared to their non-Indigenous counterparts. There would also be benefits for low-income people as there is a direct correlation between poverty and increased violence. People escaping violence would therefore benefit from access to quality shelters and transitional homes both on and off-reserve across Canada.

*Data Sources:* Statistics Canada; Internal administrative data

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**Quality of Life Impacts**

**Prosperity** – Future outlook; Post-secondary attainment

**Good Governance** – Indigenous self-determination; Discrimination and unfair treatment

**Target Population:** Indigenous Peoples

**GBA Plus Timing:** Early [ ] ■ [ ] Later [ ] ■ Existing

**Expected Benefits**

- Gender: Men [ ] Women [ ]
- Income: Low [ ] [ ] High [ ]
- Age cohort: Youth [ ] Senior [ ]

**GBA Plus Responsive Approach**

- Adequate in-person and regional support will help to reduce technological limitations and promote access to registration services. Accommodations will also help persons with disabilities, seniors, and those with limited computer literacy or living in areas with poor connectivity to better navigate the registration process.

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**Family Violence Prevention Program**

- Adequate in-person and regional support will help to reduce technological limitations and promote access to registration services. Accommodations will also help persons with disabilities, seniors, and those with limited computer literacy or living in areas with poor connectivity to better navigate the registration process.

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**Quality of Life Impacts**

**Health** – Children vulnerable in early development; Self-rated mental health

**Society** – Someone to count on

**Good Governance** – Indigenous self-determination

**Gender Results Framework Objective:**

- Fewer women are victims of intimate partner violence and sexual assault

**Target Population:** Indigenous Women

**GBA Plus Timing:** Early [ ] ■ [ ] Later [ ] ■ Existing

**Expected Benefits**

- Gender: Men [ ] Women [ ]
- Income: Low [ ] [ ] High [ ]
- Age cohort: Youth [ ] Senior [ ]

**GBA Plus Responsive Approach**

- To ensure that Indigenous women, girls and 2S-LGBTQQIA people have access to shelters and transitional homes without cultural barriers, ongoing training for shelter staff will help to ensure their needs are met in a culturally appropriate way.
Chapter 7: Protecting Canadians and Defending Democracy

7.1 Protecting Canadians, at Home and Abroad

Replacing and Acquiring New Military Capabilities

This measure would benefit all Canadians by ensuring Canada’s military has the resources and equipment it needs to perform in operations at home and abroad, which helps to preserve the rules-based international order upon which Canada’s security and economic interests depend. For members of the Canadian Armed Forces (CAF), who are predominantly White men, renewed capabilities would improve working conditions and ensure they have the equipment to fulfill their duties. Investments in military capabilities to defend Canada’s Arctic would also benefit Northern and Inuit communities by promoting security and economic growth. Indirectly, benefits would accrue to workers in the defence industry, which predominantly employs men.

Data Sources: Department of National Defence; Statistics Canada

Quality of Life Impacts

Environment – Natural disasters and emergencies
Society – Sense of pride/belonging to Canada
Good Governance – Canada’s place in the world; Indigenous self-determination

Target Population: All Canadians

GBA Plus Timing:

Expected Benefits

Gender: Men ♂ Women ♀
Income: Low ⬇ High ⬆
Age cohort: Youth ⬇ Senior ⬆
Additional Characteristics: CAF Personnel, Workers in Defence Industries, Indigenous People

Sustaining Naval Vessels

This measure would benefit all Canadians by ensuring our military is equipped to perform in operations at home and abroad, which helps to preserve the rules-based international order upon which Canada’s security and economic interests depend. For members of the Royal Canadian Navy, who are predominantly White men, this measure would improve working conditions and ensure they have the equipment to fulfill their duties. Indirectly, benefits would accrue to workers in the defence industry, which predominantly employs men.

Data Sources: Internal administrative data; Statistics Canada

Quality of Life Impacts

Environment – Natural disasters and emergencies
Society – Sense of pride/belonging to Canada
Good Governance – Canada’s place in the world

Target Population: All Canadians

GBA Plus Timing:

Expected Benefits

Gender: Men ♂ Women ♀
Income: Low ⬇ High ⬆
Age cohort: Youth ⬇ Senior ⬆
Additional Characteristics: Royal Canadian Navy, Defence Industry Workers
Sustaining Military Equipment

This measure would benefit all Canadians by ensuring Canada’s military is equipped to perform in operations at home and abroad, which helps to preserve the rules-based international order upon which Canada’s security and economic interests depend. For members of the Canadian Armed Forces (CAF), who are predominantly White men, acquiring and sustaining military equipment would improve working conditions and help ensure they have the equipment to fulfill their duties. Indirectly, benefits would accrue to workers in the defence industry, which predominantly employs men.

Data Sources: Department of National Defence; Statistics Canada

Investing in Ammunition Supply and Production

This measure would benefit all Canadians by ensuring our military is equipped to perform in operations at home and abroad, which helps to preserve the rules-based international order upon which Canada’s security and economic interests depend. For members of the Canadian Armed Forces (CAF), who are predominantly White men, an enhanced supply of ammunition would improve working conditions and ensure they have the equipment to fulfill their duties. Indirectly, benefits would accrue to workers in the defence industry, which predominantly comprises men.

Data Sources: Department of National Defence; Statistics Canada

Maintaining and Renewing National Defence Infrastructure

This measure would benefit all Canadians by ensuring Canada’s military is equipped to perform in operations at home and abroad, which helps to preserve the rules-based international order upon which Canada’s security and economic interests depend. For members of the military, who are predominantly White men, better infrastructure would improve working conditions and help ensure they have the equipment to fulfill their duties. This initiative would indirectly benefit certain industries, such as construction trades and engineering, which tend to predominantly employ men.

Data Sources: Internal administrative data; Statistics Canada
Enhancing Canada’s Intelligence and Cyber Operations

This measure would benefit all Canadians by ensuring the Communications Security Establishment is equipped to respond to national security threats targeting Canadians and Canadian interests, protect Canada’s economic security, and defend democratic processes. This measure seeks to protect Canadians from national security threats and from disruptions to critical infrastructure and institutions, including the Canadian Armed Forces (CAF). Indirect benefits would accrue to workers in the information technology and cyber security sectors, which predominantly employ men.

Data Source: Internal administrative data

Acquiring a New Electronic Health Record Platform for Military Personnel

This measure would benefit all Canadians by ensuring that members of the Canadian Armed Forces receive quality health care so that they are able to deploy when needed. It would also directly benefit members of the Canadian Armed Forces, who are predominantly White men.

Data Sources: Statistics Canada; Internal administrative data

Building Homes for Canadian Armed Forces Personnel

This measure would benefit all Canadians by supporting the well-being of Canadian Armed Forces (CAF) members, and helping them manage the demands of military service, so that they are able to deploy when needed. It would also directly benefit members of the CAF, who are predominantly White men, and their families by increasing the availability and quality of housing on military bases. Building more on-base housing would help meet the housing needs of military personnel and also indirectly benefit renters in surrounding communities, since fewer CAF members would require rentals in these areas.

Data Sources: Internal administrative data; Statistics Canada
Improving Child Care for Canadian Armed Forces Personnel

This measure would benefit all Canadians by improving access to childcare for Canadian Armed Forces (CAF) personnel, so that they are ready to deploy when needed. It would directly benefit CAF members who are parents of young children and their families. The majority (83.5 per cent) of CAF members are men and more than 80 per cent are White. However, the spouses of CAF members would also directly benefit, the majority of whom are women. As women tend to take on proportionally greater caregiving responsibilities, CAF personnel who are women with young children may particularly benefit.

Data Sources: Statistics Canada; Internal administrative data

Augmenting Civilian Capacity

This measure would benefit all Canadians by ensuring our military has the support it needs to perform in operations at home and abroad, which helps to preserve the rules-based international order upon which Canada’s security and economic interests depend. Those looking to join the civilian workforce at the Department of National Defence (DND) would directly benefit through increased hiring efforts; currently, the department’s civilian workforce is predominantly White and with higher education. This measure would indirectly benefit members of the Canadian Armed Forces (CAF), as augmenting the civilian capacity would improve working conditions and ensure the CAF have the equipment and services needed to fulfill their duties. CAF personnel are also predominantly White men.

Data Sources: Department of National Defence; Statistics Canada

Contributing to the NATO Innovation Fund

This measure would benefit all Canadians by ensuring our military is equipped to perform in operations at home and abroad, which helps to preserve the rules-based international order upon which Canada’s security and economic interests depend. Canadian technological start-ups and innovators would directly benefit through investments in technologies critical to Allied security. Indirect benefits would accrue to the science and technology sector, which predominantly employs men.

Data Sources: Department of National Defence; Statistics Canada


**Supporting Ongoing Defence Procurements and Capital Projects**

This measure would benefit all Canadians by ensuring Canada’s military is equipped to perform in operations at home and abroad, which helps to preserve the rules-based international order upon which Canada’s security and economic interests depend. For members of the Canadian Armed Forces (CAF), who are predominantly White men, acquiring and sustaining existing defence capabilities would improve working conditions and help ensure they have the equipment to fulfill their duties. Indirectly, benefits would accrue to workers in the defence industry, which predominantly employs men.

*Data Sources: Department of National Defence; Statistics Canada*

**Investing in Future Aircrew Training**

This measure would benefit all Canadians, as modernized aircrew training would ensure Canada has a strong and effective air force, which enhances security for all. For Royal Canadian Air Force (RCAF) personnel, who are predominantly White men, this measure would provide access to training. Indirectly, benefits would accrue to the defence industry, which predominantly employs men. As detailed in the GBA Plus Responsive Approach, the Department of National Defence is continuing to address the barriers faced by underrepresented groups in pursuing aircrew training. This would contribute to Canada’s goal of achieving a 25 per cent representation of women in the military.

*Data Sources: Department of National Defence; Statistics Canada; Innovation, Science and Economic Development Canada*

**Enhancing CSIS Intelligence Capabilities**

Enhanced capacity at the Canadian Security Intelligence Service to fulfill its mandate to protect Canada’s security would benefit all Canadians, particularly members of diaspora communities who are disproportionately impacted by foreign interference and transnational repression.

*Data Source: Canadian Security Intelligence Service*
Maintaining a Robust Arctic Presence

This measure would benefit the Arctic research community, including university researchers, academics, and students; residents of Northern Canada; federal, territorial, and provincial government departments and agencies; and Indigenous groups. Men would disproportionately benefit, as 76 per cent of science and technology workers were men in 2021. Youth are expected to indirectly benefit through engagement in science-based opportunities. There would also be indirect economic benefits for other sectors of the northern economy. This includes retail, accommodation, hospitality, trades, Inuit guides and wildlife monitors, and other sectors associated with research activities that bring additional workers into remote communities. This initiative is also expected to indirectly benefit Inuit communities by helping to sustain programming that foster business opportunities in the North, including for Inuit firms.

Data Sources: Statistics Canada; Natural Resources Canada; Polar Knowledge Canada

Unwavering Support for Ukraine

People more reliant on Ukraine’s state social assistance would likely disproportionately benefit from the continuation of Ukraine’s governmental operations. These people include pensioners, persons with disabilities, and families with children. In Ukraine, the poverty rate for households headed by women, often single-parent families, exceeds that of households headed by men.

Data Source: International Monetary Fund

Unwavering Support for Ukraine – Military Aid

This measure would benefit all Canadians through the promotion of international peace and democracy, democratic participation, and human rights. Ukrainian people would also benefit, as they defend their sovereignty, territorial integrity, and independence. The recipients of the donated military equipment would be predominantly men; however, women, children, and vulnerable persons are disproportionately affected by Russia’s illegal invasion of Ukraine. Canadian defence industries would indirectly benefit through new procurement contracts. These industries predominantly employ men.

Data Sources: Internal administrative data; United Nations
Reconstruction and Development Support for Ukraine

This measure would benefit the people of Ukraine and other European Bank for Reconstruction and Development (EBRD) countries of operation in Eastern Europe, Central Asia, and the Southern and Eastern Mediterranean region. While all people in these countries would benefit, the EBRD has a strong track record of integrating gender equality considerations in its projects to ensure the economic growth it supports is inclusive. This is done through: infrastructure projects that promote gender-sensitive design and provision of services, such as transport, water, and/or district heating; investments that incentivize improved corporate standards/practices to enable more women to successfully compete for management roles; improving women’s access to finance by focusing on legal barriers and cultural norms that make it hard for women to provide collateral; and reducing gender-based violence risks.

Data Sources: insert text.

Protecting Canadians From Financial Crimes

This measure would benefit all Canadians by combating the adverse effects of money laundering and terrorist financing and protecting the financial system. Laundering money through real estate, for example, is attractive to criminals seeking to hide their ill-gotten wealth and may contribute to higher home prices. This measure would especially benefit women, children, seniors, Indigenous people, Black and racialized people, 2SLGBTQI+ people, people suffering from addictions, and newcomers, who are disproportionately victims of criminal activities linked to money laundering, such as fraud, drug trafficking, and human trafficking. Diaspora communities and newcomers may be unwittingly coopted by organized crime groups to launder money through unregistered financial networks and businesses.

Data Sources: Internal administrative data; Statistics Canada; Financial Action Task Force; Canadian Anti-Fraud Centre; Financial Transactions and Reports Analysis Centre of Canada
Supporting Veterans’ Well-Being

This measure is expected to directly benefit veterans, including veterans with disabilities, and their families. Since veterans tend to be predominantly men, they would experience disproportionate benefit. However, this measure supports projects tailored to improve the well-being of all veterans and their families, including veterans who are women, 2SLGBTQI+, or Indigenous. This program, which tends to fund projects aimed at helping disadvantaged veterans (such as helping unemployed veterans get training, helping homeless veterans find housing, offering support to veterans with post-traumatic stress disorder), may particularly benefit veterans of somewhat lower than average income. Veterans are more likely than the Canadian general population to suffer from a range of health issues. Women veterans are less likely to be employed compared to men veterans. In 2021, there were 461,240 veterans in Canada, of which 16.2 per cent were women, 4 per cent were Black and racialized, and 5.2 per cent were Indigenous.

Data Sources: 2021 Census, Life After Service Survey, 2019

Telemedicine Services for Veterans and Their Families

This measure is expected to directly benefit recently released veterans, including veterans with disabilities, and their family members. Although veterans are predominantly men, their partners are predominantly women. Approximately 8,200 Canadian Armed Forces members, both the Regular Force and Primary Reserve, transition to life after service each year. Further, it is estimated that 52 per cent of all transitioning veterans do not have a family physician when they leave the military. Veterans are more likely than the general population to experience a range of health problems such as anxiety (21.3 per cent vs. 6.3 per cent), post-traumatic stress disorder (23.7 per cent vs. 1.3 per cent), hearing problems (16.7 per cent vs. 3.3 per cent), and chronic pain (50.7 per cent vs. 22.4 per cent).

Data Sources: Internal administrative data; Life After Service Survey 2019

Quality of Life Impacts

Prosperity – Employment; Homelessness
Health – Self-rated mental health; Self-rated health
Society – Sense of belonging to local community

Gender Results Framework Objective:
Improved mental health

Target Population: Veterans and Their Families

GBA Plus Timing: Early □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ Women □
Income: Low □ □ High □
Age cohort: Youth □ □ Senior □
Additional Characteristics: Persons with Disabilities, Black and Racialized People, Indigenous People
Commemorating Canada’s Veterans

This measure is expected to primarily benefit veterans, including veterans with disabilities, and their family members, as the commemoration of Canada’s military history will help these groups feel recognized for their service and sacrifices. In 2021, there were 461,240 veterans in Canada. More than 40 per cent of veterans were seniors aged 65 years and older, while almost one-third were in the core working age group of 25 to 54 years, 16.2 per cent were women, 4 per cent were Black or racialized, and 5.2 per cent were Indigenous.

Data Source: Census 2021

7.2 Defending Our National Interest

Protecting Canadian Businesses from Unfair Foreign Competition

This measure will benefit Canadian businesses and workers, including unionized workers, by ensuring better protection against unfairly traded imports, as well as more transparent administration. This measure is administrative in nature and does not target a specific demographic. However, men account for 71 per cent of manufacturing employees in general and the heaviest users of the system are in sectors where employees are predominantly men. For instance, in the steel sector, which accounts for the majority of trade remedy cases, 89 per cent of employees are men.

Data Sources: Canada Border Services Agency, Statistics Canada

Eradicating Forced Labour From Supply Chains

This measure will improve labour conditions for people working in global supply chains of Canadian companies, any companies operating in Canada, and companies importing goods into Canada. Workers in global supply chains impacted by forced labour are more likely to be women, young people, and children, come from low-income backgrounds, and be racialized.

Data Source: International Labour Organization

Quality of Life Impacts

Health – Self-rated mental health
Society – Sense of pride/belonging to Canada
Good Governance – Canada’s place in the world

Target Population: Veterans and Their Families

GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □□□ Women
Income: Low □ □ □□□ High
Age cohort: Youth □ □ □□□ Senior

Gender Results Framework Objective:

Promoting gender equality to build a more peaceful, inclusive, rules-based, and prosperous society

Target Population: Workers in Global Supply Chains of Canadian Companies

GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □□□ Women
Income: Low □ □ □□□ High
Age cohort: Youth □ □ □□□ Senior
Additional Characteristics: Young People; Children; Black and Racialized People
7.3 Upholding Canadian Values Around the World

Increasing International Humanitarian Assistance

This measure would benefit people who are in need of humanitarian assistance in low-income countries. In countries experiencing humanitarian crises, certain populations are considered especially vulnerable, including refugees and internally displaced people, and particularly, women and girls. Recognizing that some groups are disproportionately affected by conflict and natural disasters, Canada supports programming that responds to the specific needs of diverse groups. These groups include women and girls, who often face increased protection risks, such as sexual and gender-based violence. Indirect beneficiaries of this measure would include local civil society organizations and host communities, as the influx of humanitarian assistance could bring business and livelihood opportunities.

Data Sources: United Nations, International Committee of the Red Cross

Global Affairs Canada Transformation

This measure would benefit all Canadians, as it would allow Global Affairs Canada to better advance Canada’s interests in an increasingly complex global environment. These investments would support a revitalized and diverse diplomatic corps that is more reflective of Canadian society. The measure would also allow Global Affairs Canada to better prevent and respond to cyber threats, ensuring that information is kept secure, which protects all Canadians, including employees of the Government of Canada.

Data Source: Internal administrative data
Modernizing International Financial Institutions

This measure would benefit people in developing countries through macroeconomic supports, strengthened economic policies, and increased investment (in both the public and private sectors). While all people in developing countries would benefit, International Financial Institutions have strong track records in integrating gender equality considerations in their support to developing countries, to ensure the economic growth is inclusive and increases women’s economic empowerment and equality of opportunities. This is done through, among others: supporting greater female labour force participation and eliminating occupational segregation; increasing women’s access to financial services and financial autonomy; incorporating gender-based violence prevention and response into country operations; and empowering women as leaders.

Data Sources: Multilateral Development Banks, International Monetary Fund

Sustainable Growth in Latin America and the Caribbean

This measure would directly benefit Inter-American Development Bank (IDB) Invest’s 25 borrowing member countries in Latin America and the Caribbean. With a strong focus on inclusivity and diversity in economic opportunities, women, Indigenous people, people of African descent, and 2SLGBTQI+ people would disproportionately benefit. There would be indirect benefits, through jobs and improved living standards, for the sectors that IDB Invest focuses on, such as infrastructure, renewable energy, and agribusiness.

Data Source: Inter-American Development Bank

Quality of Life Impacts

Good Governance – Canada’s place in the world

Gender Results Framework Objective:
Feminist international approach to all policies and programs, including diplomacy, trade, security, and development

Target Population: People in Developing Countries

GBA Plus Timing: Early □ □ Later □ Existing

Expected Benefits

Gender:  Men □ □ Women
Income:  Low □ □ High
Age cohort: Youth □ □ Senior

Additional Characteristics: Indigenous People, People of African Descent, 2SLGBTQI+ People
Additional Investments

**Early Preparations for G7 Presidency**

This G7 Presidency will place gender equality and inclusion at the heart of policy development and decision-making, including alignment with Canada’s Feminist International Assistance Policy. Locations chosen to host major events would indirectly benefit businesses in the tourism and hospitality sectors.

*Data Source: Internal administrative data*

**Quality of Life Impacts**

- **Prosperity** – Employment; Firm growth
- **Society** – Sense of pride/belonging to Canada
- **Good Governance** – Canada’s place in the world

**Target Population:** All Canadians

**GBA Plus Timing:** Early □ □ Later □ Existing

**Expected Benefits**

- **Gender:** Men □ □ □ Women
- **Income:** Low □ □ □ High
- **Age cohort:** Youth □ □ □ Senior
- **Additional Characteristics:** Tourism and Hospitality Sectors in Host Cities and Towns

**GBA Plus Responsive Approach**

Some local businesses may experience negative impacts, due to road closures and disruptions related to heightened security around the events. This will be mitigated through a process to provide financial compensation to eligible businesses.

**Ensuring Secure International Events**

Event participants, local communities, and all Canadians benefit from safe and secure international events hosted in Canada.

**Quality of Life Impacts**

- **Environment** – Natural disasters and emergencies
- **Good Governance** – Canada’s place in the world; Confidence in institutions

**Target Population:** All Canadians

**GBA Plus Timing:** Early □ □ Later □ Existing

**Expected Benefits**

- **Gender:** Men □ □ □ Women
- **Income:** Low □ □ □ High
- **Age cohort:** Youth □ □ □ Senior

**Crisis Evacuations**

This measure would benefit Canadian citizens, permanent residents, and eligible family members who require consular services while travelling or living outside of Canada. Although all Canadians have equal access to these services, assistance during a crisis abroad can have greater importance for women and children who may be more vulnerable in these situations. This can be of particular concern in conflict settings, as societal protections and support systems break down, increasing the risk of dangers such as sexual and gender-based violence.

*Data Source: Internal administrative data*
Chapter 8 Tax Fairness for Every Generation

8.1 Tax Fairness

**Improving Tax Fairness**

All Canadians would benefit from improvements to the overall fairness of the tax system and the additional revenues raised to fund critical investments for younger generations. About 90 per cent of income would be raised from those over the age of 40 with incomes greater than $200,000. About 75 per cent of revenue would come from men who are more likely to earn capital gains income and have overall higher levels of income.

*Data Sources:* Internal administrative data, Statistics Canada

### Quality of Life Impacts

**Prosperity** – Federal debt-to-GDP ratio
**Good Governance** – Confidence in institutions

**Target Population:** All Canadians

**GBA Plus Timing:** Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

**Expected Benefits**

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### A Tax Break for Entrepreneurs

This measure would benefit entrepreneurs who are ultimately able to sell their business for a capital gain. On average, beneficiaries are more likely to be men, retirement-age, and high-income at the time tax benefits are realized.

*Data Source:* Internal administrative data

### Quality of Life Impacts

**Prosperity** – Household wealth

**Target Population:** Business Owners

**GBA Plus Timing:** Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

**Expected Benefits**

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8.2 Modernizing Canada’s Tax System and Better Services for Canadians

**Automatic Tax Filing For Low-Income Canadians**

Low-income individuals and families receiving social assistance who are currently not filing their taxes, or who have not filed in some time, would benefit. Single individuals without children would particularly benefit, given that they currently have lower tax filing rates than those with children, generally have lower incomes, and account for the vast majority of social assistance cases.

*Data Source:* Internal administrative data

### Quality of Life Impacts

**Prosperity** – Poverty; Household incomes

**Target Population:** Low-Income Individuals

**GBA Plus Timing:** Early ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

**Expected Benefits**

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Additional Characteristics: Social Assistance Recipients; Recipients of Income from Other Government Sources
### Reducing CRA Call Centre Wait Times

This measure would most directly benefit those who are the most likely to call, including lower-income people, adults over 30, single households, newcomers, and students. This measure would also support the Canada Revenue Agency’s (CRA’s) dedicated phone lines for the Northern Territories and Community Volunteer Income Tax Program, and would indirectly benefit users of those lines and services, such as Indigenous people, lower-income people, and persons with disabilities, such as those with visual impairments.

*Data Sources: Statistics Canada; CRA*

### A Single Sign-In Portal for Government Services

This measure would particularly benefit Canadians who have less time to travel to a physical location, such as individuals with limited mobility, parents who cannot find child care, and residents of remote and rural areas, as well as lower-income Canadians, who otherwise may not be able to afford to take time off work. Indirectly, this measure would also benefit those who want or require in-person services but may not be able to wait for an extended period (e.g., people with mental or physical health issues), by decreasing in-person wait times.

*Data Sources: Statistics Canada, Public Opinion Research*

### Expanding Tax Transparency to Crypto-Assets

This compliance measure would benefit all Canadians through more federal and provincial and territorial income tax revenues and an increased sense of tax fairness.

*Data Sources: Statistics Canada*
Toward a Healthier, Nicotine-Free Generation

This would benefit Canadians who benefit from government services as it would raise tax revenues. Men, Indigenous people, 2SLGBTQI+ people, lower-educated individuals, and individuals from lower-income households are overrepresented in statistics on the prevalence of tobacco usage. The same groups are also overrepresented in vaping product use statistics, as well as young people. In addition to raising revenues, a more robust federal excise duty framework for tobacco and vaping products could help to lower smoking rates towards Canada’s target of less than five per cent tobacco use by 2035, as well as lower vaping rates among younger Canadians.

Data Sources: Statistics Canada; Public Health Agency of Canada

Improving Benefit Delivery

This measure is expected to benefit recipients of Old Age Security and Employment Insurance through the development of more secure and user-friendly digital government services. The beneficiary population includes approximately 10 million people and is gender balanced, with slightly more women. Seniors would predominantly benefit, since this measure would improve services for the approximately 7 million Canadians who receive Old Age Security. Persons with disabilities would benefit from gaining access to new online service options with enhanced accessibility features. Families and caregivers, who are often women, would benefit indirectly from the reliable and smooth delivery of these benefit payments, especially for low-income seniors and workers. Additional investments in improved benefit delivery are expected to indirectly benefit those working in the information technology sector, who are predominantly men.

Data Sources: Statistics Canada; Internal administrative data
Quality of Life Impacts

Prosperity – Household incomes; Poverty; Protection from income shocks
Health – Self-rated mental health
Good Governance – Confidence in institutions

Gender Results Framework Objective:
Fewer vulnerable individuals living in poverty
Target Population: All Canadians
GBA Plus Timing: Early □ □ □ Later □ □ □ Existing

Expected Benefits
Gender: Men □ □ □ Women
Income: Low □ □ □ High
Age cohort: Youth □ □ □ Senior

GBA Plus Responsive Approach
People with low digital literacy or with limited internet access could face barriers due to the increased digitization of benefits delivery. This is especially relevant in remote and Indigenous communities. To mitigate these barriers, the government will ensure that clients can continue to access in-person supports at Service Canada Centres and phone guidance through the Government of Canada Pension Centre and the Employment Insurance Telephone Information Service.
Canada Child Benefit for Grieving Families

In the unfortunate event of the death of a child, providing the Canada Child Benefit (CCB) for an extended period of six months would lessen financial hardship during the grieving process. The CCB is usually paid to the female parent (if there is one). However, for mixed-gendered couples (representing 99 per cent of CCB families), the gender impact would be more balanced to the extent that couples pool their resources. The CCB is targeted to low- and middle-income families. 

Data Sources: Internal administrative data; Statistics Canada

Quality of Life Impacts

Prosperity – Household incomes; Protection from income shocks
Health – Self-rated mental health

Target Population: Parents Who Have Lost a Child
GBA Plus Timing: Early ☐ ☐ Later ☐ ☐ Existing

Expected Benefits

Gender: Men ☐ ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ ☐ ☐ Senior
Additional Characteristics: Low- and Middle-Income Couples

8.3 Effective, Efficient Government

Responsible Government Spending

All Canadians would benefit from the more efficient use of federal government resources, which has enabled a refocusing of spending toward priority areas that matter most to them. Further, this exercise will not impact direct benefit payments and services to Canadians.

Data Source: Internal administrative data

Quality of Life Impacts

Good Governance – Confidence in institutions

Target Population: All Canadians
GBA Plus Timing: Early ☐ ☐ Later ☐ ☐ Existing

Expected Benefits

Gender: Men ☐ ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ ☐ ☐ Senior

Strengthening Cyber Security

Implementing a whole-of-government approach to cyber security would benefit all Canadians, helping to ensure that networks are secure, and Canadians’ information remains protected. Improving cyber resilience at the Financial Transactions and Reports Analysis Centre of Canada (FINTRAC) and other financial sector agencies would help the organizations better prevent, detect, respond to, and recover from cyber incidents. Canadians, Canadian businesses, and the economy all benefit from greater resilience against the threats of data breaches targeting personal and commercially sensitive information, and disruptions to critical systems and infrastructure. Additional investments in cyber security would also indirectly benefit those working in the information technology and cyber security sector, who are predominantly men.

Data Source: Statistics Canada, Internal administrative data

Quality of Life Impacts

Prosperity – Financial well-being
Society – Trust in others
Good Governance – Confidence in institutions; Victimization rate; Crime Severity Index

Target Population: All Canadians
GBA Plus Timing: Early ☐ ☐ Later ☐ ☐ Existing

Expected Benefits

Gender: Men ☐ ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ ☐ ☐ Senior
Additional Characteristics: Financial Sector; Workers in Cyber Security and Information Technology Sectors
Deposit Insurance Review

This review will impact all Canadians by assessing potential options to broaden depositor protection and to promote financial stability through changes to the Canadian deposit insurance framework.

Data Sources: Canada Deposit Insurance Corporation

Predictable Capital Funding for Federal Assets

Those who frequently use Government of Canada assets, including public servants, will directly benefit. Workers in the engineering and construction sectors would also indirectly benefit as a result of additional job opportunities. The workforce in these sectors is predominantly men. As well, persons with disabilities, 2SLGBTQI+ people, Indigenous people, and Black and racialized people would indirectly benefit, as the maintenance and construction of projects would incorporate accessibility and inclusive designs.

Data Sources: Statistics Canada; Other external data sources (Catalyst report on women in science, technology, engineering, and mathematics)

Asylum System Stability and Integrity

This measure would directly benefit asylum claimants in Canada due to more timely decisions on asylum claims. In 2022, 58.7 per cent of asylum claimants identified as men and 41.3 per cent identified as women. Asylum claimants are a diverse group, comprising people from different ethnic, linguistic, cultural, and religious backgrounds. In 2023, in addition to Mexico, asylum claimants were predominantly from India, Nigeria, Türkiye, and Colombia.

Data Source: Internal administrative data
Additional Investments

Manipulating Bankrupt Status

This will benefit Canadian taxpayers, and Canadians who benefit from government services. It is expected that this would negatively impact corporations and their shareholders that engage in planning to manipulate the bankrupt status of a corporate debtor to access losses and other tax attributes that reduce the corporate income tax base. The individual shareholders negatively impacted by this measure are expected to be primarily men, and those with higher incomes.

Data Source: Statistics Canada

CRA Funding to Administer Previously Announced Tax Measures

Canadian taxpayers and Canadians who benefit from government services would benefit from the funding to administer these previously announced tax measures. Some of the measures being funded could have disproportionate impacts for some groups. In particular, the administrative funding provided to the Canada Revenue Agency to administer the changes to the disbursement quota may positively impact Canada’s charitable and non-profit sector workforce, which are predominantly women.

Data Sources: Internal Administrative Data; Ontario Nonprofit Network

Quality of Life Impacts

Prosperity – Federal debt-to-GDP ratio
Good Governance – Confidence in institutions

Target Population: All Canadians
GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ Women
Income: Low □ □ □ High
Age cohort: Youth □ □ □ Senior
Changes to the Alternative Minimum Tax Reform

The Alternative Minimum Tax (AMT) is a parallel tax system that allows fewer deductions, tax credits, and exemptions than under the regular tax system. Canadians owe either AMT or regular tax, whichever is largest. The changes to the AMT reform announced in Budget 2024 – namely, to allow individuals to claim 80 per cent of the Charitable Donation Tax Credit (as opposed to 50 per cent) - would disproportionately benefit very high-income Canadians, with more than 98 per cent of affected individuals expected to have incomes above $300,000 in 2025. It is estimated that roughly two thirds of the individuals who would benefit would be men, and around 64 per cent would be aged 60 or older. This will reduce the AMT’s impact on charitable giving which will benefit charities. In addition, the consultation on the proposed exemption from the AMT for Indigenous settlement and community trusts would benefit certain trusts—and by extension their beneficiaries—that could otherwise owe AMT, as a result of the Budget 2023 reform.

Data Source: Internal administrative data

Improving Ability to Address Aggressive Tax Planning Schemes

This is a tax integrity measure that will benefit all Canadians by ensuring a fair and efficient tax system. It is expected that this would negatively impact individuals who have engaged in aggressive tax avoidance or evasion, who disproportionately tend to be higher-income men.

Data Sources: Internal administrative data
Enhancing the Security Posture of the Privy Council Office

This measure would benefit employees in the Privy Council Office (PCO) and the Prime Minister’s Office as well as federally elected officials and senior federal government officials who visit PCO buildings by ensuring that the buildings and information technology infrastructure are secure. The PCO workforce is gender-balanced (57.9 per cent women in 2023), with 22.1 per cent identifying as racialized, 5.9 per cent as persons with disabilities, and 5.1 per cent as Black. Ensuring that public servants and elected officials operate in a secure environment and that sensitive information is protected will also help maintain Canadians’ trust in government institutions.

Data Source: Internal administrative data

Public Service Occupational Health

This measure would benefit federal public servants by supporting their physical and psychological health. Public servants in high-risk, frontline positions (e.g., nurses working with Indigenous communities, or incarcerated populations, corrections officers, and immigration officials who work with refugees and immigration detainees) would especially benefit from this measure. While women make up slightly over half of all public servants (56.3 per cent), certain occupational groups such as border service officers (61.6 per cent are men) can skew towards one gender or another.

Data Source: Internal Administrative Data

Expediting Access to Information

This measure would directly benefit Canadians and permanent residents requesting access to information, including historical records in Library and Archives Canada’s collections. Almost 80 per cent of the access to information requests received pertain to immigration applications made to Immigration, Refugees and Citizenship Canada. People seeking access to historical records primarily belong to research and education focused professions or groups, such as students, educators, researchers, journalists, and genealogists.

Data: Internal administrative data, Access to Information and Privacy Statistical Report for 2022-23

Quality of Life Impacts

Good Governance – Confidence in institutions

Target Population: Privy Council Office, Prime Minister’s Office, Federally Elected Officials, Senior Federal Government Officials

GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ Women
Income: Low □ □ □ High
Age cohort: Youth □ □ □ Senior

Quality of Life Impacts

Prosperity – Job satisfaction
Health – Functional health status; Unmet health care needs; Self-rated health

Gender Results Framework Objective:
More years in good health

Target Population: Federal Public Servants

GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ Women
Income: Low □ □ □ High
Age cohort: Youth □ □ □ Senior

Quality of Life Impacts

Society – Time use

Good Governance – Confidence in institutions; Resolution of serious legal problems

Target Population: All Canadians

GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ Women
Income: Low □ □ □ High
Age cohort: Youth □ □ □ Senior

Additional Characteristics: Journalists, Academics, Researchers, Permanent Residents, Applicants under Immigration Programs
Investing in Operating the Canadian Coast Guard Fleet of the Future

This measure would benefit all Canadians through enhanced access to Coast Guard services such as icebreaking, science, marine traffic and security, search and rescue, and environmental response. Canadians in coastal communities would benefit from safe and accessible waterways, which facilitate the movement of goods and services and enable fishing activity. There would also be direct benefits for working aged, principally White men in the marine sector (over 70 per cent men). As well, there would be indirect benefits for Coast Guard employees (73 per cent men) in coastal Canada such as B.C., Ontario, Quebec, and Atlantic Canada due to increases to personnel, and the construction sector (86.3 per cent men) due to infrastructure projects in Atlantic Canada.

Data Sources: Canadian Coast Guard; Statistics Canada; International Labour Organization; International Chamber of Shipping; Conference Board of Canada

Quality of Life Impacts

Prosperity – Employment; Household incomes
Environment – Coastal and marine protection

Target Population: All Canadians, Coastal Communities
GBA Plus Timing: Early ☐ ☐ Later ☐ ☐ Existing

Expected Benefits

Gender: Men ☐ ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ ☐ ☐ Senior
Additional Characteristics: Marine Sector

GBA Plus Responsive Approach

Some groups face barriers to participation as crew. To mitigate this, the recruitment process for the Canadian Coast Guard will have distinct considerations for women, and Black and racialized people, through its “All Hands on Deck” campaign, which aims to grow diverse representation in the seagoing workforce. Additionally, work is already underway to design Canadian Coast Guard vessels and facilities to be more accessible.

Government Human Resources and Pay Strategy

This measure would benefit all federal public servants. In 2022, women made up 56.3 per cent of the federal public service. Public servants who are on parental or disability leave; new to the public service or departing it; students; or from single-income households would disproportionately benefit from improved pay and human resources systems, as they are most likely to experience a pay disruption.

Data Sources: Internal administrative data; Statistics Canada

Quality of Life Impacts

Prosperity – Protection from income shocks
Good Governance – Confidence in institutions

Target Population: Federal Public Servants
GBA Plus Timing: Early ☐ ☐ Later ☐ ☐ Existing

Expected Benefits

Gender: Men ☐ ☐ ☐ ☐ Women
Income: Men ☐ ☐ ☐ ☐ Women
Age cohort: Youth ☐ ☐ ☐ ☐ Senior

GBA Plus Responsive Approach

The existing pay system does not meet current accessibility standards and cannot be read by a screen reader, causing challenges for visually impaired people. A potential replacement pay solution is being designed to be accessible to all public servants by removing the accessibility gaps.
An Accessible, Diverse, Equitable, and Inclusive Federal Public Service

These measures would benefit current and prospective federal public servants with disabilities, by addressing barriers and improving representation, accessibility, and inclusion. Representation in the federal public service continues to lag for persons with disabilities compared to all other employment equity groups. Improving disability inclusion and accessibility culture within the federal public service may also indirectly benefit other equity-seeking groups, given some overlap of the common challenges faced (e.g., opportunities for career advancement).

Data Sources: Statistics Canada Staffing and Non-Partisanship Survey and Public Service Employee Survey; Public opinion research

Quality of Life Impacts

Prosperity – Labour underutilization
Good Governance – Representation in senior leadership positions; Confidence in institutions

Target Population: Persons with Disabilities
GBA Plus Timing: Early ☐ ☐ Later ☐ Existing
Expected Benefits
Gender: Men ☐ Women ☐
Income: Low ☐ High ☐
Age cohort: Youth ☐ Senior ☐

Support for the Office of the Public Sector Integrity Commissioner

This measure would benefit all Canadians by ensuring that the whistleblowing regime of the federal public sector is adequately resourced and can respond to disclosures of wrongdoing, ultimately improving confidence in federal government institutions. This measure would also indirectly support federal public servants and former public servants as they are eligible to make reprisal complaints. Disclosures are confidential, and demographic data about disclosures and complainants is not collected.

Quality of Life Impacts

Good Governance – Confidence in institutions

Target Population: All Canadians
GBA Plus Timing: Early ☐ ☐ Later ☐ Existing
Expected Benefits
Gender: Men ☐ Women ☐
Income: Low ☐ High ☐
Age cohort: Youth ☐ Senior ☐
Additional Characteristics: Current and Former Federal Public Servants

GBA Plus Responsive Approach

The measure will support a new website to submit disclosures and reprisal complaints online. The Office of the Public Sector Integrity Commissioner will continue to accept disclosures and complaints in many formats (e.g., over the phone) for those who require accommodation for a disability or have poor internet connectivity.
Annex 2: Debt Management Strategy

Legislative Proposals to Support the Canada Mortgage Bond Program – National Housing Act

This measure would benefit all Canadians seeking to purchase or rent a residential property. Renters who are lower income would benefit more from the additional multi-unit rental construction that the increased issuance of Canada Mortgage Bonds will support. In 2021, 63 per cent of Canadians in poverty were living in rental housing (across all Canadians, 28 per cent live in rental housing). The additional tools for the Minister of Finance to act to preserve financial stability will indirectly benefit all Canadians.

Data Source: Statistics Canada

Debt Management Strategy

The Debt Management Strategy will have no differential impacts on any specific demographic groups. All Canadians will benefit from prudent and responsible management of the government’s borrowing program.
Annex 3: Legislative Measures

Technical Amendments to the Canada Labour Code

The amendments will benefit workers in the federally regulated sectors who are terminated from their employment. The amendments would allow them to make a monetary complaint to recover termination and severance pay even if they were eligible to file complaints under other provisions and failed to do so.

Data Sources: 2022 Survey of Employees under Federal Jurisdiction

Information Sharing for the Federal Fuel Charge

Enhanced communications and disclosure of certain confidential information in respect of a provincial Crown, or its provincial Crown agent, that is non-compliant or has stated an intention of non-compliance with the federal fuel charge could possibly result in an increased compliance with pollution pricing as a whole. This would benefit all Canadians, as pollution pricing is recognized as one of the most effective ways to reduce greenhouse gas emissions that cause climate change in Canada.

Financial Sector Statutes Review

Requiring diversity disclosure for federally regulated financial institutions (FRFIs) would benefit underrepresented communities, including women, Indigenous people, persons with disabilities, and Black and racialized people. Since gender disclosure rules were first introduced by provincial securities commissions, representation of women among senior ranks of financial services companies has grown from 16 per cent in 2016 to 26 per cent in 2022 for board of directors, and 19 per cent in 2016 to 23 per cent in 2022 for executive officers. There would be indirect benefits for all Canadians, as mandatory diversity disclosures may increase public confidence in these institutions.

Data Sources: Statistics Canada, Internal administrative data, 2017 & 2023 Osler Diversity Disclosure Practices Reports
Legislative Proposals to Support the Canada Mortgage Bond Program – Borrowing Authority Act

This measure aims at preventing the securities issued by the Government of Canada to purchase Canada Mortgage Bonds (CMBs) and those CMBs issued by the Canada Mortgage and Housing Corporation to be both counted towards the maximum borrowing amount as defined in the Borrowing Authority Act. This measure will have no differential impacts on any specific demographic groups.

Various Technical Amendments to Financial Sector and Corporate Business Legislation

Strengthening the corporate beneficial ownership registry would indirectly benefit certain demographic groups (such as newcomers) who are disproportionately victims of money laundering, terrorist financing, and offences linked to these crimes. Data Sources: Statistics Canada, Canadian Anti-Fraud Centre

Amending the Borrowing Authority Act and Financial Administration Act

This measure will have no differential impacts on any specific demographic groups. All Canadians will benefit from prudent and responsible management of the government’s borrowing program.

Labelling Federal Government Payments

Consistent labelling of government direct deposit payments in customer statements and online banking records will enable all Canadians to better identify and understand the different types of government benefits and payments they receive. This measure is not expected to have any negative or positive differential impacts on different demographic groups.
Strengthening National Security

This measure would benefit all Canadians by better equipping the Communications Security Establishment (CSE) to carry out its mandated activities in support of a range of Canada’s national security, defence, and foreign affairs priorities. Additionally, this measure would benefit CSE employees by ensuring they can fulfill their duties. CSE employees are predominantly White men, high-income earners, with post-secondary education. 

Data Source: Internal administrative data

Amending the Weights and Measures Act and the Electricity and Gas Inspection Act

The measure would benefit consumers and businesses by upholding accuracy and integrity in the selling of measured goods, which is a feature of more than 40 distinct sectors. This would also help ensure that consumers get what they pay for, based on more precise measurement and reduce administrative burdens for businesses.

Data Source: Measurement Canada

Amending the Canada Innovation Corporation Act

This measure supports research and development activities at incorporated, for-profit, Canadian businesses operating in all sectors, which would result in disproportionate benefits for men. In 2020, 68.9 per cent of small- and medium-sized enterprises were majority-owned by men. This measure would also benefit employees with expertise in the science, technology, engineering, and mathematics (STEM) fields. In 2021, men held a disproportionate share of STEM occupations across all industry sectors (76 per cent).

Data Source: Statistics Canada

Supplementing Immigration Holding Centres

These legislative amendments will impact all Canadians, who will benefit from the Canada Border Services Agency’s (CBSA) continued ability to humanely and safely detain immigration detainees classified as high-risk.

Data Source: Internal administrative data
Clarifying Veterans’ and RCMP Benefits Calculation Methodology

This measure would affect all Canadians who are in receipt of a Disability Pension. The average age of Disability Pension recipients is approximately 70 years. Veterans Affairs Canada estimates that about 46,400 veterans (mostly men), as well as 33,900 veterans’ survivors (mostly women), were in receipt of a Disability Pension in 2021-22. There are currently more than 21,000 RCMP clients, still-serving and retired, accessing disability benefits.

Data Source: Veterans Affairs Canada internal administrative data

Implementing the Canada Health Transfer Five Per Cent Guarantee

This funding would benefit all Canadians by supporting provinces and territories in their actions to strengthen the public health care system. All Canadians would also benefit from improvements in the collection and management of health data that will support the public health care system.

Data Source: Statistics Canada

Tax Court of Canada Act

Legislative amendments to the Tax Court of Canada Act would benefit small businesses or charities who have the competency to “self-represent” in cases before the Tax Court of Canada but that may have difficulty affording legal counsel.

Data Source: Justice Canada

Authority to Exempt Health Products From Certain Regulatory Requirements Under the Food and Drugs Act

This measure would benefit all Canadians by improving the consistency and transparency of when and how health products are exempted from certain regulatory requirements to increase supply in the event of a shortage. Children may disproportionately benefit in the short term as this measure is expected to help mitigate shortages of infant formula.

Quality of Life Impacts

Health – Unmet health care needs; Children vulnerable in early development

Good Governance – Confidence in institutions

Target Population: All Canadians

GBA Plus Timing: Early ☐ ☐ ☐ ☐ Later ☐ ☐ ☐ Existing

Expected Benefits

Gender: Men ☐ ☐ ☐ ☐ Women
Income: Low ☐ ☐ ☐ ☐ High
Age cohort: Youth ☐ ☐ ☐ ☐ Senior
Expanding Shortage Regulations to Include Foods for a Special Dietary Purpose

This measure would benefit all Canadians with special dietary needs. For example, children may disproportionately benefit as this measure is expected to help address shortages of infant formulas and human milk fortifiers.

Improving Health Product Regulations

This measure would benefit the health product industry by reducing regulatory burden when a product has already been approved for use by certain foreign regulatory authorities. Children and people with rare diseases may disproportionately benefit, as this measure is anticipated to lead to increased availability of medications intended for small population groups, such as pediatric indications or rare disease treatments.

Technical Amendments to the Food and Drugs Act

This measure will primarily benefit the health product industry by ensuring information regarding performance standards upon which fee remittances are based is updated in a timely manner. This measure will also benefit Health Canada and Justice Canada by easing administrative burden associated with updating fee remittance performance standards documents.

Addressing an Inconsistency in a Definition in the Food and Drugs Act

This measure would benefit all Canadians by ensuring that the legislation that governs drug regulations is consistent in both official languages. Lawyers and public servants who rely on consistent interpretations of the Food and Drugs Act may particularly benefit.
Preventing Unintended Uses of Therapeutic Products

This measure would protect all Canadians’ health and well-being by preventing certain health products from being used for unintended and harmful purposes. Youth may benefit in the short term as this measure is expected to prevent addictive nicotine replacement therapies from being marketed to children and adolescents. This measure would also lead to increased confidence in institutions, as it will provide the Minister of Health with additional tools to address situations where legal health products are being diverted for illegal purposes, such as producing illicit street drugs.

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<th>Quality of Life Impacts</th>
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<tbody>
<tr>
<td>Health – Self-rated health</td>
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<tr>
<td>Good Governance – Confidence in institutions; Resolution of serious legal problems</td>
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<table>
<thead>
<tr>
<th>Target Population: All Canadians</th>
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<tr>
<td>GBA Plus Timing: Early □ □ Later □ Existing</td>
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<tr>
<td>Expected Benefits</td>
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<tr>
<td>Gender: Men □ □ Women</td>
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<td>Income: Low □ □ High</td>
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<td>Age cohort: Youth □ □ Senior</td>
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Implementing a Tobacco Cost Recovery Framework

This measure would benefit all Canadians by improving the financial sustainability of federal tobacco control activities and increasing the tobacco industry’s role and accountability in supporting these efforts. Population groups who are more likely to take up smoking, such as low-income individuals, Indigenous people, men, and 2SLGBTQI+ people, may indirectly benefit.

Data Sources: 2019 and 2020 Canadian Community Health Surveys

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<th>Quality of Life Impacts</th>
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<tbody>
<tr>
<td>Health – Health-adjusted life expectancy</td>
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<td>Good Governance – Confidence in institutions; Canada’s place in the world</td>
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<th>Gender Results Framework Objective:</th>
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<tr>
<td>More years in good health</td>
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<tr>
<td>Target Population: All Canadians</td>
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<td>GBA Plus Timing: Early □ □ Later □ Existing</td>
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<td>Age cohort: Youth □ □ Senior</td>
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Amending the Controlled Drugs and Substances Act to Streamline Authorization

This measure would directly benefit substance use service providers—namely supervised consumption site operators, urgent public health need site operators, and drug checking providers. This measure would indirectly benefit people affected by substance use harms. Young people, men, people with low incomes, and Indigenous people would disproportionately benefit, as they are more likely to use harmful substances and suffer from substance use harms. Women would also indirectly benefit as substance use is a key driver of intimate partner violence. As well, the health care workforce is significantly overrepresented by women.

Data Source: Health Canada

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<th>Quality of Life Impacts</th>
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<tbody>
<tr>
<td>Health – Health-adjusted life expectancy; Unmet health care needs</td>
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<tr>
<th>Gender Results Framework Objective:</th>
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<tbody>
<tr>
<td>Reduced poverty and improved health outcomes</td>
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<tr>
<td>Target Population: Substance Use Service Providers</td>
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<td>GBA Plus Timing: Early □ □ Later □ Existing</td>
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<td>Expected Benefits</td>
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<td>Gender: Men □ □ Women</td>
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<td>Income: Low □ □ High</td>
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<td>Age cohort: Youth □ □ Senior</td>
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<tr>
<td>Additional Characteristics: Canadians Affected by Substance Use, Young People, Indigenous People</td>
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</table>
**Strengthening Oversight of Human Pathogens and Toxins**

This initiative would benefit all people living in Canada by improving the detection and response to threats involving human pathogens and toxins, which protects people’s health and safety. Those at higher risk for adverse health outcomes related to existing and emerging public health emergencies, including those living in situations of vulnerability and marginalized populations, may gain greater benefits.

*Data Source: Public Health Agency of Canada*

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<tr>
<td><strong>Prosperity</strong> – Investment in R&amp;D</td>
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<tr>
<td><strong>Health</strong> – Health-adjusted life expectancy</td>
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<td><strong>Environment</strong> – Natural disasters and emergencies</td>
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<tr>
<td><strong>Good Governance</strong> – Confidence in institutions</td>
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**Gender Results Framework Objective:**  
More years in good health

**Target Population:** All people living in Canada

**GBA Plus Timing:**  
Early ☐ ☐ Later ☒ Existing

**Expected Benefits**

- Gender: Men ☐ ☐ Women ☒
- Income: Low ☐ ☐ High ☒
- Age cohort: Youth ☐ ☐ Senior ☒
- Additional Characteristics: Biomanufacturing Sector

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**Job Protections for Federal Gig Workers**

These legislative amendments would benefit an estimated 41,000 gig workers in the federally regulated private sector. These workers tend to be predominantly men and low-income earners of working age. Federally regulated gig workers include those in the road transportation, courier and postal services, and telecommunication and broadcasting sectors.

*Data Sources: Statistics Canada; Internal administrative data*

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
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<tbody>
<tr>
<td><strong>Prosperity</strong> – Precarious or gig work: Job satisfaction</td>
</tr>
</tbody>
</table>

**Target Population:** Federally Regulated Gig Workers

**GBA Plus Timing:**  
Early ☐ ☐ Later ☒ Existing

**Expected Benefits**

- Gender: Men ☐ ☐ Women ☒
- Income: Low ☐ ☐ High ☒
- Age cohort: Youth ☐ ☐ Senior ☒
- Additional Characteristics: Road Transportation, Courier and Postal Services, Telecommunication and Broadcasting Sectors

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**Amendments to the Public Sector Pension Investment Board Act**

All Canadians, in particular federal public sector pension plan members and survivors, would benefit from the increased transparency from the proposed clarifying amendments to align the *Public Sector Pension Investment Board Act* with other legislation governing public sector pension plans.

*Data Source: Internal administrative data*

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<tr>
<td><strong>Target Population:</strong> All Canadians</td>
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</table>

**GBA Plus Timing:**  
Early ☐ ☐ Later ☒ Existing

**Expected Benefits**

- Gender: Men ☐ ☐ Women ☒
- Income: Low ☐ ☐ High ☒
- Age cohort: Youth ☐ ☐ Senior ☒
Employee Ownership Trust Tax Exemption

This measure would mainly benefit retirement-age owners of privately held businesses, who are disproportionately men, over the age of 60, and have higher incomes. Canadians who become employee-owners through an Employee Ownership Trust would also benefit from this measure. Data from the United Kingdom suggest these types of trust arrangements are more likely in the professional, scientific, and technical services, construction, and manufacturing sectors.

Data Sources: Internal administrative data; Statistics Canada; 2020 Employee Ownership Trust Survey

Charities and Qualified Donees

This measure would directly benefit registered charities, and all Canadians that receive service from charities, including lower-income individuals. Women would also experience disproportionate indirect benefits, as data indicates the majority of workers in the charitable and non-profit sector are women.

Data Source: Ontario Nonprofit Network

Qualified Investments for Registered Plans

This measure would benefit the millions of Canadians who have contributed to a registered savings plan. Roughly half of all contributors to Registered Retirement Savings Plans and Tax-Free Savings Accounts are women, though women tend to make smaller contributions on average. Additionally, higher-income households are more likely to contribute to these plans. Certain registered plans also benefit targeted groups such as persons with disabilities, parents, students, and first-time home buyers.

Data Sources: Internal administrative data, Statistics Canada

Quality of Life Impacts

Prosperity – Household wealth; Job satisfaction

Target Population: Employee-Owners; Retirement-Aged Business Owners

GBA Plus Timing: Early □ □ Later □ Existing

Expected Benefits

Gender: Men ○ ○ ○ ○ Women
Income: Low ○ ○ ○ ○ High
Age cohort: Youth ○ ○ ○ ○ Senior
Additional Characteristics: Professional, Scientific, and Technical Services, Construction, and Manufacturing Sectors
Deduction for Tradespeople’s Travel Expenses

The integrated deduction would directly benefit current claimants of the Labour Mobility Deduction for Tradespeople, who tend to be working-aged men with high incomes. There were around 3,200 claimants for the 2022 tax year. Around 87 per cent of workers in the construction industry are men, and only around 16 per cent belonged to a racialized group, compared to 26 per cent of the Canadian population.

Data Sources: Internal administrative data, Statistics Canada

Indigenous Child and Family Services Settlement

Indigenous children and families compensated through the First Nations Child and Family Services, Jordan’s Principle, and Trout Class Settlement Agreement would benefit from this measure. As well, the disbursements from the trusts would not impact class members’ income for tax purposes and related federal income-tested benefits, which provide assistance to low- and modest-income individuals and families. Given the settlement relates to events impacting all genders and multigenerational classes of eligible beneficiaries, no differential age and gender impacts are expected. It is also expected that primarily lower-income individuals would benefit.

Data Source: Statistics Canada

Non-Compliance with Information Requests

This is a tax integrity measure that will benefit Canadian taxpayers, and Canadians who benefit from government services. It is expected that this would negatively impact individuals who have engaged in aggressive tax avoidance or evasion. These individuals disproportionately tend to be higher-income earning men 30 years of age or older, who are more likely to engage in aggressive tax avoidance or evasion either directly or through a private corporation.

Data Source: Statistics Canada

Quality of Life Impacts

Prosperity – Job satisfaction

Target Population: Tradespeople and Apprentices in the Construction Industry

GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ Women
Income: Low □ □ □ High
Age cohort: Youth □ □ □ Senior

Quality of Life Impacts

Prosperity – Child, student, and adult skills

Society – Sense of belonging to local community; Satisfaction with personal relationships (family and friends)

Good Governance – Resolution of serious legal problems


GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ Women
Income: Low □ □ □ High
Age cohort: Youth □ □ □ Senior
Additional Characteristics: First Nations Youth in Care or Formerly in Care

Quality of Life Impacts

Good Governance – Confidence in institutions

Target Population: All Canadians

GBA Plus Timing: Early □ □ □ Later □ Existing

Expected Benefits

Gender: Men □ □ □ Women
Income: Low □ □ □ High
Age cohort: Youth □ □ □ Senior
Avoidance of Tax Debts

This is a tax integrity measure that would benefit all Canadians by ensuring a fair and efficient tax system. It is expected that this would negatively impact individuals who have engaged in aggressive tax avoidance. These individuals disproportionately tend to be higher income-earning men 30 years of age or older, who are more likely to engage in aggressive tax avoidance or evasion either directly or through a private corporation.

*Data Source: Statistics Canada*

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Reportable and Notifiable Transactions Penalty

This measure would benefit all Canadians and ensure a fair tax system by removing the failure to file an information return in respect of a reportable or notifiable transaction from the scope of a general penalty provision in the Income Tax Act.

*Data Source: Internal administrative data*

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Mutual Fund Corporations

This is a tax integrity measure that would benefit all Canadians by ensuring a fair and efficient tax system. This measure is expected to negatively impact corporations and individual shareholders who engage in tax planning using Mutual Fund Corporations they control to access unintended tax benefits. Individual shareholders negatively impacted by this proposal are expected to be primarily men who are 30 years of age or older, and with higher incomes.

*Data Source: Internal administrative data*

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Synthetic Equity Arrangements

This measure would benefit Canadian taxpayers and Canadians who benefit from government services. It is expected to negatively impact corporations that enter into arrangements to eliminate all or substantially all of their economic exposure in the shares that they hold, which erodes the corporate tax base. Individual shareholders negatively impacted by this proposal are expected to be primarily men, who are 30 years of age or older, and with higher incomes.

*Data Source: Internal administrative data*

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Withholding for Non-Resident Service Providers

This measure to reduce administrative burdens would benefit Canadian businesses that purchase the services of non-resident service providers. No information is known about the shareholders and owners of these businesses specifically. This measure may indirectly benefit all Canadians, as it is expected to support proper and efficient functioning of the tax system, which promotes confidence in government institutions.

Data Sources: Internal administrative data, Statistics Canada

GST/HST on Face Masks and Face Shields

All Canadians benefit from improvements to the overall efficiency of the tax system. Immunocompromised individuals (e.g., persons with health issues, seniors) and others who choose to purchase face masks or face shields would be required to pay GST/HST on their purchases. However, the proposed changes would not result in significant cost increases for consumers. The GST/HST Credit provides more than $5 billion annually to help offset the financial impact of the GST/HST for low- and modest-income families and individuals, thereby ensuring that sales tax burdens are sensitive to differences in income and family type.

Quality of Life Impacts

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Expected Benefits

- Gender: Men —— Women
- Income: Low —— High
- Age cohort: Youth —— Senior