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# Gender Report

BUDGET 2019

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# Budget 2019 GBA+ Annex

## Introduction

Gender-based Analysis Plus (GBA+) is an analytical process used to assess how diverse groups of women, men and non-binary people may experience policies, programs and initiatives. The “plus” in GBA+ acknowledges that GBA goes beyond biological (sex) and socio-cultural (gender) differences to consider other identity factors such as ethnicity, age, income level, and mental or physical ability.

The Government of Canada has been committed to using GBA+ in the development of policies, programs and legislation since 1995. GBA+ provides federal officials with the means to attain better results for Canadians by being more responsive to specific needs and ensuring that government policies and programs are inclusive and barrier free. The *Canadian Gender Budgeting Act* was passed by Parliament in December 2018, enshrining the Government's commitment to decision-making that takes into consideration the impacts of policies on all types of Canadians. The Act legislated a commitment for the Government to publish information on the GBA+ impacts of all new budget measures, which can be found on the following pages.

The Government acknowledges that this analysis can be subjective and is often limited by the availability of data, especially for certain identity factors such as race, sexual orientation and disability. (Note: the term “visible minorities” is used because it is the official demographic category defined by the *Employment Equity Act* and used by Statistics Canada, which facilitates longitudinal comparisons). Budget 2019 and Budget 2018 investments in Statistics Canada, the Department for Women and Gender Equality and other federal departments will help to address these data gaps, allowing for improved quality and depth of GBA+ over time.

Budget 2019 introduced a new focus on youth and intergenerational impacts as well as an explicit consideration of income-distributional impacts and target population. While this annex represents a significant step forward in comprehensiveness and transparency, it is clear that there is more work to do. The Government welcomes feedback on what Canadians find valuable in this analysis and how it could be improved in future budgets.

## Notes on Terms and Fields in the GBA+ Annex

The measures in this book follow the order of the Budget 2019 text. The chapter names found in the top right corner of each measure match those in the Budget 2019 book. GBA+ for Budget 2019 measures that are described in Table 4.2 of Annex 2 of the budget appear in Table 1.0 of this document.

**Description of Measure:** Each GBA+ includes a brief description of the measure and its fiscal cost.

**Context:** The main text contains information on the key impacts of the measures from a GBA+ perspective, including direct and indirect impacts, both positive and negative, where applicable. Key facts and data sources are included in this section.

**GBA+ Timing:** GBA+ can be conducted at various stages throughout the development of a government policy, program or initiative. This section identifies when the GBA+ analysis was conducted:

- GBA+ was performed on the existing program (in cases where a program is seeking a renewal of funding);
- early in the idea development phase (when options/proposals are being developed);
- mid-point (when options and proposals are being finalized); and/or
- later stage (after proposals are finalized, prior to submission of proposal).

**Target Population:** Describes the broad population the measure is primarily intended to benefit. This section is not intended to describe the expected GBA+ impacts, but rather the policy intent behind the measure. Measures were generally categorized into one of three main groups: 1) those aimed at benefitting Canadians as a whole, 2) those targeted towards specific sub-populations, based on personal characteristics, such as income or family situation, and 3) those targeted towards Canadians in particular regions and sectors of the economy.

**Expected Direct Benefits (gender):** This section collects information on the expected gender characteristics of the benefitting group. The scale is explained as follows:

- Predominantly men (e.g. 80 per cent or more men)
- 60 per cent - 79 per cent men
- Broadly gender-balanced
- 60 per cent - 79 per cent women
- Predominantly women (e.g. 80 per cent or more women)

A direct benefit is defined as a positive outcome for a group or groups of people as a direct or first-order impact of the measure. This group may align with the target population or it may have different characteristics. For example, the Canada Service Corps is intended for all youth but it is anticipated that participation levels for young women may be higher than for young men, so they may ultimately benefit more.

In contrast, an indirect benefit is defined here as a second-order outcome. Examples include benefits realized by the group delivering the initiative or providing goods or services to those receiving the direct benefits, or by those benefitting from a connection with the direct beneficiaries (e.g., family members or individuals in the same region). Indirect impacts are not captured in the direct benefits graphic but are described in the text.

**Expected Impacts (income, age distribution):** This indicator describes expected direct impacts of the measure from an income distributional perspective.

These impacts are considered relative to existing incomes and tax contributions. For example, a government-funded program that provides equal per capita benefits to all Canadians would be considered progressive, that is benefitting lower-income Canadians more relative to their incomes, while an equal per capita tax on individuals would be considered regressive, because lower-income individuals would be required to contribute more (relative to their income). The scale is defined as follows:

- Strongly benefits high income individuals (strongly regressive)
- Somewhat benefits high income individuals (somewhat regressive)
- No significant distributional impacts
- Somewhat benefits low income individuals (somewhat progressive)
- Strongly benefits low income individuals (strongly progressive)

Intergenerational impacts provide information on the distribution of expected benefits according to age cohort:

- Primarily benefits youth, children and/or future generations
- No significant intergenerational impacts
- Primarily benefits the baby boom generation or seniors

**Gender Results Framework Indicators (if applicable):** For measures that advance the goals of Canada’s Gender Results Framework (GRF), an icon for the GRF pillar and the goal statement to which the measure is contributing are listed.

	<p><b>Education and Skills Development</b>  <i>Equal opportunities and diversified paths in education and skills development</i></p>
	<p><b>Economic Participation and Prosperity</b>  <i>Equal and full participation in the economy</i></p>
	<p><b>Leadership and Democratic Participation</b>  <i>Gender equality in leadership roles and at all levels of decision-making</i></p>
	<p><b>Gender-Based Violence and Access to Justice</b>  <i>Eliminating gender-based violence and harassment, and promoting security of the person and access to justice</i></p>
	<p><b>Poverty Reduction, Health and Well-Being</b>  <i>Reduced poverty and improved health outcomes</i></p>
	<p><b>Gender Equality Around the World</b>  <i>Promoting gender equality to build a more peaceful, inclusive, rules-based and prosperous world</i></p>

For more information on the Gender Results Framework, please visit: [<https://cfc-swc.gc.ca/grf-crs/index-en.html>]

**GBA+ Responsive Approach:** When applicable, this box describes any effort in place to minimize possible negative impacts of the measure on certain individuals or groups, or plans to proactively reduce barriers to participation.

## Introducing the First-Time Home Buyer Incentive

- \$1.25 billion over three years to provide the Canada Mortgage and Housing Corporation First-Time Home Buyer Incentive to eligible borrowers.
- \$100 million over five years to existing shared equity mortgage providers.

Millennials and new Canadians will be the main beneficiaries of these programs, as these groups are especially likely to be prospective first-time home buyers and to live in urban centres where affordability gaps are pronounced and new construction is available.

These proposals are not expected to result in negative differential impacts for particular groups of women, men and gender-diverse people.

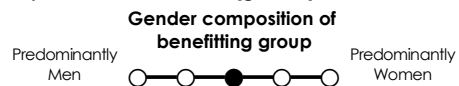
However, these programs may favour dual-income households because they are on average more financially capable of providing a down payment and have higher net worth compared to lone-parents or single individuals.

Both proposals have the potential to spur construction, which requires local labour. Initiatives aimed at stimulating new housing supply may indirectly benefit men working in this sector as 87 per cent of construction workers were men in 2018, according to Statistics Canada.

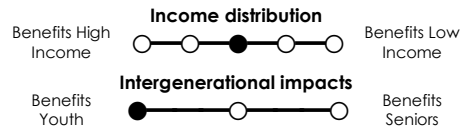
**GBA+ was performed:** Later stage

**Target population:** Middle-income first-time home buyers

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Modernizing the Home Buyers' Plan

- *Budget 2019 proposes amendments to the Income Tax Act to increase the maximum withdrawal limit of the Home Buyers' Plan from \$25,000 to \$35,000 and to allow individuals to access the Home Buyers' Plan following a breakdown in their marriage or common-law partnership.*

An increase in the withdrawal limit of the Home Buyers' Plan will primarily benefit first-time home buyers, who tend to be younger adults. An increase in the withdrawal limit will also benefit persons with disabilities, as the Home Buyers' Plan can be used when purchasing a home for the benefit of an individual who has a disability, even if the first-time home buyer requirement is not met.

In addition, the measure will help individuals maintain homeownership after a breakdown in their marriage or common-law partnership.

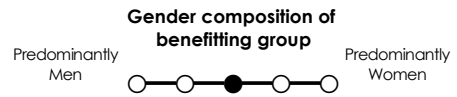
While middle income individuals are expected to be the primary beneficiaries of the measure, higher income individuals would generally be expected to benefit proportionally more given the higher tax value of the Home Buyers' Plan withdrawal.

Women represent 44 per cent of individuals who made a Home Buyers' Plan withdrawal in 2016 and withdrew about 42 per cent of the aggregate amount of withdrawals made. The benefits of the withdrawal limit increase are expected to be in line with this distribution.

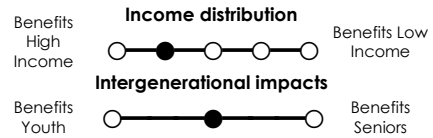
**GBA+ was performed:** Mid-point

**Target population:** First-time home buyers, individuals with disabilities, and individuals who have separated from their spouse or common-law partner

**Expected Direct Benefits (gender):**



**Expected Benefits (income, age distribution):**





## Enhancing the Rental Construction Financing Initiative

- \$10 billion over nine years in low-cost loans to expand and extend the Rental Construction Financing Initiative (RCFI), creating more affordable rental housing for Canadians.

This measure will primarily benefit Canadians in need of affordable rental housing.

Approximately 30 per cent of Canadians rent their homes. This form of housing is especially important for seniors, young professionals, lone-parent families, immigrants and middle class Canadians.

The RCFI is expected to have a greater impact on populations located in Canada's large cities where the rental market comprises a greater portion of the overall housing supply and where demand for affordable rental housing in urban centres is higher than availability.

Demand for rental apartments is driven by high levels of net international migration, improving employment conditions for highly mobile younger households, and the aging of the Canadian population.

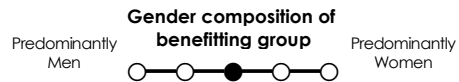
Where these proposals enable stable affordable housing for families, children could be indirect beneficiaries because of the importance of long-term stable housing for children's health, social and educational outcomes.

The RCFI is also expected to have a positive impact on Canadians with accessibility challenges, as applicants to the program must meet minimum requirements around accessibility, including the provision of accessible units in the building, in order to receive financing.

**GBA+ was performed:** On the existing program

**Target population:** Low to middle-income Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Fewer vulnerable individuals lacking stable, safe and permanent housing

## Increasing Housing Supply

- \$300 million over five years to launch a “Housing Supply Challenge” to competitively allocate funding for innovative solutions to address housing supply barriers.
- \$4 million over two years to support the work of the Expert Panel on the Future of Housing Supply and Affordability to examine supply barriers and make recommendations.
- \$5 million over two years to increase efforts at data collection and modelling for land-use planning purposes.

In general, initiatives stemming from this measure will aim at expanding supply and would be expected to benefit all Canadians, although initial efforts by the Expert Panel will be focused on British Columbia. Impacts are expected to be gender neutral.

Greater housing supply should help prospective homeowners by exerting downward pressure on prices. In 2016, approximately 70 per cent of Canadians owned their homes, although homeownership rates were significantly lower for younger adults aged 20 to 34—at around 43 per cent.

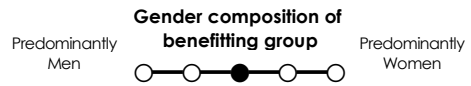
Expanding housing supply should also benefit renters—including low- and moderate-income Canadians, seniors, young professionals, lone-parent families and immigrants—for whom this form of housing is especially important.

Increasing housing supply will spur construction, which requires local labour. Initiatives aimed at stimulating new housing supply may indirectly benefit men working in this sector as 87 per cent of construction workers were men in 2018, according to Statistics Canada.

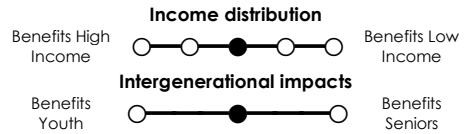
**GBA+ was performed:** Mid-point

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Fewer vulnerable individuals lacking stable, safe and permanent housing

## Taking Action to Enhance Tax Compliance in the Real Estate Sector

- \$50.4 million over five years for the Canada Revenue Agency (CRA) to create four new dedicated residential and commercial real estate audit teams in high-risk regions, notably in British Columbia and Ontario.
- Expected revenue impacts from these initiatives total \$67.6 million over five years.

This investment will allow the CRA to create new audit teams that will work to ensure that tax provisions regarding real estate are being followed, with a particular focus on ensuring that:

- Taxpayers report all sales of their principal residence on their tax returns;
- Any capital gain derived from a real estate sale, where the principal residence tax exemption does not apply, is identified as taxable;
- Money made on real estate flipping is reported as income;
- Commissions earned are reported as taxable income; and
- For Goods and Services Tax/Harmonized Sales Tax (GST/HST) purposes, builders of new residential properties remit the appropriate amount of tax to the CRA.

Tax non-compliance negatively affects economic growth in Canada and reduces tax revenues for all levels of government, putting pressure on the government's ability to provide services and benefits to Canadians. The incidence of tax non-compliance in the real estate sector has been a concern in recent years, particularly in the lower mainland of British Columbia. Improving tax compliance should increase revenues and support services for all Canadians, including the most vulnerable.

These compliance actions may disproportionately impact foreign nationals and temporary residents as they may not be aware of Canadian tax rules and their reporting obligations. According to Statistics Canada data, non-residents owned 2.6 per cent of all residential properties in the Toronto area and 5.0 per cent of all residential properties in the Vancouver area in 2018.

**GBA+ was performed:** Mid-point and on the existing program

**Target population:** All Canadians by creating a fairer tax system

**Expected Direct Benefits (gender):**

Benefits of this measure consist of fiscal savings to the Government (a neutral gender impact).

**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

The CRA will establish a monitoring approach that will identify and track certain diversity factors within the segments of Canadian taxpayers that are selected for compliance actions and/or educational outreach.

## Monitoring Purchases of Canadian Real Estate

- Up to \$1 million to Statistics Canada over two years to conduct a comprehensive federal data needs assessment. The assessment would seek to facilitate further streamlining of data sharing between federal and provincial governments to inform enforcement efforts on tax compliance and anti-money laundering.

Results of the assessment will be used to inform the work of the joint British Columbia-Canada Working Group on Real Estate. The federal government is interested in working with other jurisdictions in Canada to jointly improve monitoring of real estate transactions across the country.

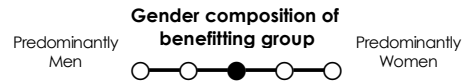
The Government will explore options aimed at expanding data sharing and collection to improve monitoring of real estate purchases.

Efforts would initially be focused on British Columbia and would not target individuals of a particular sex, age, identity, ethnicity or income level.

**GBA+ was performed:** Mid-point

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Introducing the Canada Training Benefit

- \$1.7 billion over five years, and \$586.5 million per year ongoing, to introduce the Canada Training Benefit—consisting of a new Canada Training Credit, delivered through the tax system, and a new Employment Insurance (EI) Training Support Benefit—to help reduce barriers to upskilling for working Canadians. In support, the Government will consult on changes to federal, provincial and territorial labour legislation to ensure that workers can pursue training without risk to their job security.

Existing research suggests that one in ten Canadian jobs could be at risk of automation within the next 10 to 20 years. The Canada Training Benefit would provide this support to mid-career workers to help them to better prepare for their next job or advance in their current one. It will help working Canadians overcome two of the largest barriers to pursuing training—the cost of training and competing work and family responsibilities.

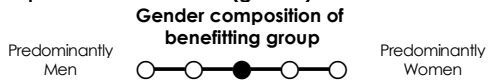
Men and women would have equal access to support through the Canada Training Benefit. However, as a result of differences in labour market participation (e.g., the higher percentage of women looking after young children or an adult family member), it is anticipated that more men would accumulate support through their Canada Training Credit each year (73 per cent of men in the eligible age range compared to 68 per cent of women) and would be eligible for the EI Training Support Benefit (48 per cent of men compared to 44 per cent of women, according to *Labour Force Survey* data).

Despite the fact that fewer women would be eligible, it is expected that the benefits of the EI Training Support Benefit would be relatively gender-balanced because women are statistically more likely than men to participate in self-initiated training.

**GBA+ was performed:** Mid-point

**Target population:** All Canadian workers

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Equal lifelong learning opportunities for adults



### GBA+ Responsive Approach

This initiative includes several features aimed at reducing barriers to access among lower-income individuals who may need it the most. The Training Credit balance is accumulated equally by workers at low and mid-range income levels and is refundable; benefits received for maternity and parental leave are considered earnings for the purpose of meeting the Credit's minimum earnings threshold; the EI Training Support Benefit component is included to address the opportunity cost of time away from work; and both measures accumulate without the requirement to save or open an account.

**Making Canada Student Loans More Affordable**

- \$1.7 billion over five years, and \$375.9 million per year ongoing, in forgone revenue to the Government to lower the interest rate on Canada Student Loans and Canada Apprentice Loans, and make the six-month non-repayment period (the “grace period”) after a student loan borrower leaves school interest-free.

Budget 2019 proposes changes to the interest rate on Canada Student Loans and Canada Apprentice Loans to increase the affordability and accessibility of post-secondary education and help youth transition successfully to the labour market after finishing their studies. In addition, the proposed measures will make it easier for adults and lifelong learners to return to school later in their lives.

Research suggests that student debt can impact decisions around pursuing further post-secondary education credentials, limiting career choices, and delaying life decisions such as starting a family and buying a house.

These changes are expected to benefit women, in particular, who participate more frequently in post-secondary education and have higher average student debt burdens than men.

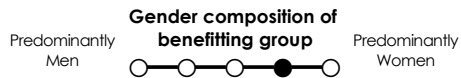
Moreover, lowering the interest rates on Canada Student Loans will help encourage access to post-secondary participation and ensure that students from low- and middle-income families are not penalized for benefitting from student financial assistance.

These changes will also make student debt more manageable for the close to 1 million Canada Student Loans borrowers currently in repayment and the 200,000 borrowers who leave school every year.

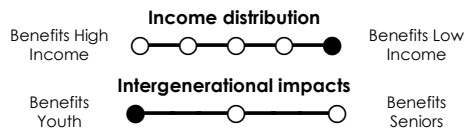
**GBA+ was performed:** Mid-point

**Target population:** Students or lifelong learners, low-income individuals, middle-class individuals

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



More diversified educational paths and career choices

## Making Canada Student Loans More Accessible

- \$15 million over five years, and \$10.4 million per year ongoing, to implement a package of meaningful changes to modernize the Canada Student Loans Program (CSLP) to benefit vulnerable student loan borrowers.

This package of changes will help student loan borrowers from a range of backgrounds, including low- and middle-income families, persons with disabilities, persons with health issues, and lone parents.

Increasing grant support for students with permanent disabilities will help lower the debt burden of borrowers who rely on costly services and equipment for their post-secondary education. Removing burdensome restrictions on repayment assistance for these borrowers in 2020-21 will make the CSLP fairer to students with disabilities, who often take variable pathways to completing their educations. Expanding access to the Severe Permanent Disability Benefit will allow more people with permanent disabilities that impact their abilities to work or study to have their student loan debt forgiven.

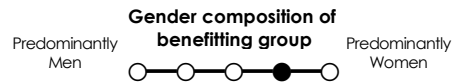
Expanding access to loan rehabilitation will allow financially vulnerable students to more easily access repayment assistance and Canada Student Loans Program financial assistance in the future. The majority of student loan defaulters have annual incomes of less than \$25,000, making them unlikely to be able to afford returning to post-secondary education without further CSLP support.

Introducing interest- and payment-free medical and parental leave in 2020-21 will help to relieve the debt burden on women and persons with disabilities in particular. Women continue to take the vast majority of parental leave in Canada, with 91.4 per cent of total parental benefits paid to women in 2016-17, reflecting the trade-off many women face between having a family and pursuing their educations and careers.

**GBA+ was performed:** Mid-point

**Target population:** Students and lifelong learners, low-income individuals, middle-class individuals, persons with disabilities, persons with health issues, lone parents

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



More diversified educational paths and career choices

## Enhancing Supports for Apprenticeship

- \$40 million over four years, starting in 2020–21 and \$10 million per year ongoing, to support Skills Canada to continue to promote trades and technology careers to encourage more youth to get into the skilled trades (e.g., construction, manufacturing, fabrication), and \$6 million over two years, starting in 2019–20, to support the development and launch of an Apprenticeship Campaign.

Encouraging more Canadians to consider the skilled trades as a possible career will help ensure continued inclusive economic growth. Women continue to be significantly underrepresented in apprenticeships, particularly in higher-paying trades, and young people too often consider the skilled trades as a "second-choice" or "last-resort" career.

In 2017, women represented only 9 per cent of continuing apprentices in Red Seal trades and only 5 per cent when "traditional women's trades" (e.g., hairstylist, cook, baker) are excluded. They face specific barriers to participation, linked to misconceptions about work in the skilled trades, as well as employer misconceptions in a traditionally male-dominated sphere. These barriers are exacerbated for Indigenous women and those from visible minority groups.

For young Canadians, fewer than one in ten 15-year-old students plan to pursue a career in the skilled trades; this drops to only 2 per cent for 15-year old girls who are students. Further, the average apprentice starts at 28 years old. It is clear that young Canadians do not see the skilled trades as a first pathway to the labour market.

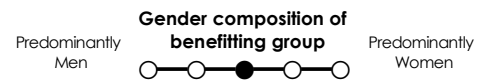
Budget 2019 will help by investing in the development and launch of an Apprenticeship Campaign, to raise awareness about the benefits of the skilled trades as first-choice careers, and by providing support to Skills Canada, enabling them to continue promoting the careers in the trades and technology to young Canadians. An estimated 3,600 young Canadians per year participate in events organized by Skills Canada, and more than 33,000 students are involved in presentations promoting trades and technology careers at various competitions.

### GBA+ was performed:

On the existing program

**Target population:** Canadians, including underrepresented and disadvantaged groups who are interested in exploring or seeking apprenticeships and employment in the skilled trades.

### Expected Direct Benefits (gender):



### Expected Impacts (income, age distribution):



More diversified educational paths and career choices



Increased labour market opportunities for underrepresented groups



## GBA+ Responsive Approach

Skills Canada supports targeted initiatives—primarily national and provincial and territorial level competitions—that help young people, including young women, Indigenous Peoples, and new Canadians, access information about and experience careers in the skilled trades and other technology careers. It is a proud supporter of HeforShe – a UN led solidarity movement, that pushes for gender equality in vocational education and skilled professions.

The Apprenticeship Campaign will encourage more young Canadians to explore the skilled trades as first-choice careers, and put them on the path to prosperity with well-paying, in-demand jobs.



## Paid Parental Leave for Student Researchers

- \$37.4 million over five years and \$8.6 million per year ongoing to extend paid parental leave for student researchers and post-doctoral fellows.

A key issue for graduate students and postdoctoral fellows is support for parental leave, as the general age of this group tends to coincide with the average age of individuals welcoming a child into their family.

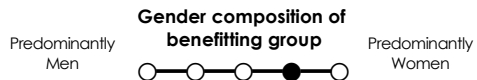
The federal granting councils currently offer paid parental leave supplements for a maximum duration of 6 months for student researchers and post-doctoral fellows that receive federal research funding support. The proposal would extend these supplements to a maximum duration of 12 months.

High-performing graduate students at Canadian universities will benefit directly from the proposal. There is some evidence that top students are more likely to live in cities, to have parents who have a university degree and to come from middle- or high-income homes, and are less likely to have a disability or to be Indigenous.

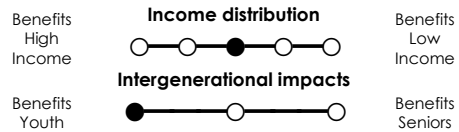
**GBA+ was performed:** On the existing program

**Target population:** Post-secondary students and post-doctoral fellows in receipt of federal research funding/support

**Expected Direct Benefits (gender):**



**Expected Benefits (income, age distribution):**



More diversified educational paths and career choices



Increased labour market opportunities for underrepresented groups



### GBA+ Responsive Approach

The extension of paid parental leave benefits for student researchers and post-doctoral fellows is an important part of the granting councils' equity, diversity and inclusion Action Plan. This proposal will provide more flexibility to integrate research training with family responsibilities and to increase the participation of women in research careers, particularly in science, technology, engineering and mathematics fields.

The granting councils will work proactively to disseminate information about the paid parental leave supplements.

## Supporting Graduate Students Through Research Scholarships

- \$114 million over five years and \$26.5 million per year ongoing for the Canada Graduate Scholarship program.

The federal granting councils offer a suite of scholarships that make higher education more accessible for students seeking to develop the research skills needed in the knowledge-based economy.

High-performing graduate students at Canadian universities will benefit directly from the proposal.

There is some evidence that top students are more likely to live in cities, to have parents who have a university degree and to come from middle- or high-income homes, and are less likely to have a disability or to be Indigenous.

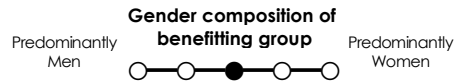
In terms of gender, the direct beneficiaries are more likely to be women in the social sciences and humanities and health-related disciplines, and men in natural sciences and engineering.

Between 2011 and 2016, 66 per cent of the Social Sciences and Humanities Research Council and 60 per cent of the Canadian Institutes of Health Research scholarship recipients were women, while 61 per cent of the Natural Sciences and Engineering Research Council scholarship recipients were men. The portion of scholarship recipients by gender are similar to the portion of applicants by gender, suggesting there is no systemic bias towards women or men in the evaluation processes.

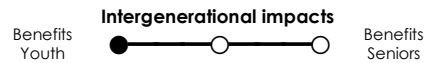
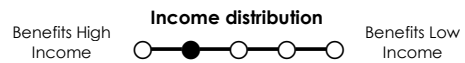
**GBA+ was performed:** On the existing program

**Target population:** Graduate students

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



More diversified educational paths and career choices



Increased labour market opportunities for underrepresented groups

### **GBA+ Responsive Approach**

The granting councils have developed an equity, diversity and inclusion Action Plan with the objective of increased and equitable participation of underrepresented groups. The councils are also committed to tracking the success rates of applicants from underrepresented groups relative to their application rates in scholarship competitions in order to take corrective actions if specific targets are not met.

The granting councils have launched a self-identification form for scholarship applicants and have also committed to ensure equitable participation of all underrepresented groups and disciplines on scholarship and fellowship review panels.

## Supporting Indigenous Post-Secondary Education

- \$327.5 million over five years to renew and expand the First Nations Post-Secondary Student Support Program and support continued engagement.
- \$125.5 million over ten years and \$21.8 million per year ongoing to support an Inuit-led post-secondary education (PSE) strategy.
- \$362.0 million over ten years and \$40.0 million per year ongoing to support a Métis Nation-led PSE strategy.
- \$9 million over three years for bursaries and scholarships at Indspire.

This initiative will support Indigenous post-secondary education through direct student support funding, as well as Indigenous communities and organizations by enhancing their education governance capacity and provision of complementary support programs and services.

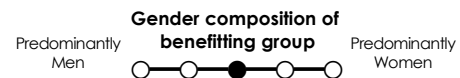
The Indigenous post-secondary attainment rate is below the non-Indigenous rate. In 2016, 49 per cent of Indigenous people (aged 25-64) had obtained a post-secondary degree, compared to 66 per cent for the non-Indigenous population. The largest gap (18.4 per cent) is at the university level, where gaps with the non-Indigenous population have increased for all Indigenous groups (Registered First Nations, Métis, Inuit and non-status First Nations). This gap was at 15.7 per cent in 2006. The proportion of registered First Nations (aged 25-64) with a post-secondary degree or university degree is lower for those living on reserve than those living off reserve. This is also the case for Inuit living inside Inuit Nunangat, who have lower rates of post-secondary degree attainment than Inuit living outside Inuit Nunangat.

By supporting Indigenous students and communities, this initiative will contribute to closing the post-secondary attainment and related income gaps. Indigenous women were more likely than men to have a university degree (14 per cent compared to 8 per cent), while Indigenous men were more likely to have an apprenticeship or trades certificate (19 per cent compared to 8 per cent).

**GBA+ was performed:** Early in the idea development phase

**Target population:** Indigenous Peoples—First Nations, Inuit and Métis Nation youth

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



More diversified educational paths or career choices



Increased labour market opportunities: underrepresented groups

Median total income is higher for Indigenous men than it is for Indigenous women (\$37,600 vs. \$30,300). However, the gender gap is actually reversed for registered First Nations women on reserve and Inuit women in Inuit Nunangat, who earn more than their male counterparts.

## Expanding the Canada Service Corps

- *Up to \$314.8 million over five years, and \$83.8 million per year ongoing, to implement the Canada Service Corps as Canada's signature national youth service program.*

Budget 2019's proposed expansion of the Canada Service Corps is expected to increase service opportunities for youth across the country, providing them with new skills and leadership experience that will benefit them in all aspects of their lives.

In 2016, Canada's rate of youth volunteerism ranked third amongst Organisation for Economic Co-operation and Development nations, but Canadian youth—particularly those from underrepresented groups—continue to experience financial and non-financial barriers to participation in volunteer service.

In response, the Canada Service Corps relied on co-creation with more than 800 young Canadians during the design phase to develop flexible service opportunities that meet their needs and program supports that directly address the barriers to participation identified by underrepresented youth.

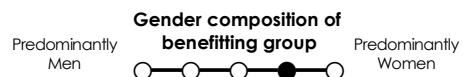
Early results from the design phase are positive: to date, approximately 80 per cent of individual grants for self-directed service have been awarded to underrepresented youth.

Young women and girls are expected to participate in Canada Service Corps opportunities in higher numbers than young men and boys. A longitudinal study of similar service initiatives in the United States found that 68 per cent of participants were women.

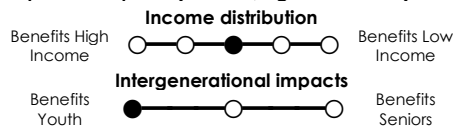
**GBA+ was performed:** On the existing program

**Target population:** Youth (ages 15 to 30) with particular emphasis on those from underrepresented groups (Indigenous youth, youth with disabilities, rural and remote youth, newcomer youth, and LGBTQ2 youth)

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



More diversified educational paths and career choices



### GBA+ Responsive Approach

- New incentives and program supports will be implemented to reduce barriers to participation identified by underrepresented youth.
- Dedicated funding is available for service projects focused on reconciliation with Indigenous Peoples.
- All partner organizations will be evaluated to ensure a significant portion of total participants come from underrepresented groups.
- The Canada Service Corps will engage in targeted outreach to increase participation amongst young men and boys.

## Giving Young Canadians Digital Skills

- \$60 million over two years to provide coding and digital skills learning opportunities to youth.

CanCode provides funding to not-for-profit organizations so that they can offer coding and digital skills education to Canadian youth.

CanCode has a focus on reaching girls, Indigenous youth, youth with disabilities, and youth living in rural, remote and northern communities to increase their representation in science, technology, engineering and mathematics training. By ensuring that all CanCode programs are free to participants, CanCode helps to reduce income-based barriers to participation.

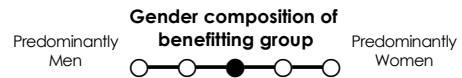
About 7 per cent of Canadians under the age of 24 are Indigenous and 9 per cent of CanCode participants have been Indigenous youth. However, while girls make up 48.6 per cent of the school-aged population, a slightly lesser percentage, 45 per cent, of CanCode participants were girls, falling slightly below the program's targets.

Additionally, about 19 per cent of Canadians live in rural areas but only 16 per cent of CanCode participants were youth living in rural areas. About 4 per cent of the population aged 15 to 24 report having a disability, compared with about 1 per cent of CanCode recipients.

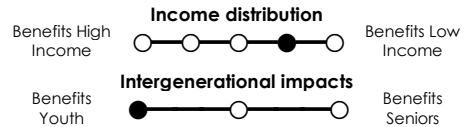
**GBA+ was performed:** On the existing program

**Target population:** Youth in kindergarten to grade 12

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



More diversified educational paths and career choices



### GBA+ Responsive Approach

CanCode will maintain a focus on its target that at least 50 per cent of participants are girls. CanCode will also continue to ensure participation among Indigenous youth in line with the portion of the Canadian population and improve participation among youth living in rural areas and youth with disabilities.

## Modernizing the Youth Employment Strategy

- \$49.5 million over five years to launch a modernized Youth Employment Strategy with an increased focus on youth furthest from opportunity.

Although Canadian youth are highly educated by international standards, only 34 per cent of employers and 44 per cent of youth believe they are prepared for the workforce, highlighting the importance for youth to gain employable skills and experience.

Some youth face enduring gaps in skills and employment: the unemployment rate is higher for Indigenous youth (23 per cent in 2016), recent immigrant youth (13.2 per cent in 2017), and youth with disabilities (25.9 per cent in 2012).

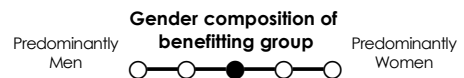
The modernized Youth Employment Strategy will benefit all youth, especially youth who are furthest from opportunity (e.g., low-income, Indigenous, visible minority, identifying as LGBTQ2+, living with a disability, living in a rural or remote area, or who come from an official language minority community).

As part of the modernized Youth Employment Strategy, the Youth Digital Gateway will benefit all youth by streamlining youth employment information under one digital access point with content tailored to young job seekers, which will enable all youth, including those who are job-ready, to find employment opportunities, and employment-related services and support.

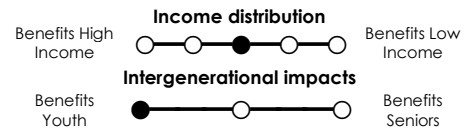
**GBA+ was performed:** On the existing program

**Target population:** All youth between the ages of 15-30

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Increased labour market opportunities underrepresented groups

### **GBA+ Responsive Approach**

Continuous engagement with federal partners, youth-serving organizations, employers, youth allies and youth themselves will guide implementation efforts and will provide opportunities to signal check progress and solicit advice from stakeholders on how to ensure the modernized Youth Employment Strategy is meeting its intended objectives.

## International Education Strategy

- \$147.9 million over five years, and \$8.0 million per year ongoing, for a new international education strategy.

International experience is associated with improved educational and labour market outcomes. However, Canadian students are less likely to participate in activities abroad than their international peers, with participation even lower among underrepresented groups, including low-income and Indigenous students.

Foreign students enhance the cultural, research and learning excellence of Canadian institutions. According to Immigration, Refugees and Citizenship Canada (IRCC), approximately 317,000 study permits were issued to international students in 2017. Approximately half of these students were women.

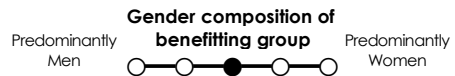
While Canada's foreign student base is growing, the majority come from a small number of source countries and are concentrated in particular urban regions of Canada. According to the Canadian Bureau for International Education, about 50 per cent of all international students studying in Canada come from China and India. In addition, the IRCC indicates that about half of all foreign students in Canada study at institutions in Toronto and Vancouver.

According to Employment and Social Development Canada, only 10 per cent of Canadian undergraduate students study abroad. Of these, less than 2 per cent are Indigenous students, compared to Indigenous students representing 4 per cent of post-secondary students.

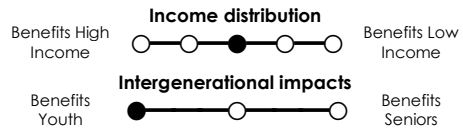
**GBA+ was performed:** Early in the idea development phase

**Target population:** Canadian and international post-secondary students

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

To help ensure increased numbers of Canadian students from underrepresented groups are able to pursue opportunities to study abroad, it is anticipated that the International Education Strategy will include measures to specifically target these students, including increased financial aid.

## On-the-Job Learning and Work Experience

- \$631.2 million over five years to the Student Work Placement Program to support up to 20,000 new student work placements per year.
- \$150.0 million over four years, starting in 2020–21 to create up to a further 20,000 work-integrated learning opportunities per year.
- \$17 million over three years, starting in 2019–20, to support the work of the Business/Higher Education Roundtable to increase learning opportunities.

In 2011, women accounted for 39 per cent of university graduates aged 25 to 34 with a science, technology, engineering and mathematics (STEM) degree, compared with 66 per cent of university graduates in non-STEM programs.

Under the Student Work Placement Program, eligible employers can receive up to 50 per cent of the cost of wages for each new placement (up to a maximum of \$5,000), and 70 per cent of the cost of wages (up to a maximum of \$7,000) for each new placement for underrepresented students, including women enrolled in STEM programs, Indigenous students, students with disabilities, and newcomers.

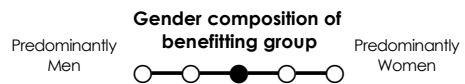
Preliminary results from the first year of activity of the Student Work Placement Program indicate that 46 per cent of students participating were from underrepresented groups, with women in STEM accounting for the majority of these students (32.5 per cent).

The availability of work-integrated learning opportunities to include students from social sciences, arts and humanities programs will enable the Student Work Placement Program to better include women and vulnerable groups, who are typically enrolled in higher proportions in those programs.

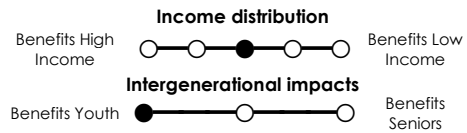
**GBA+ was performed:** Early in the idea development phase and on the existing program

**Target population:** Canadian post-secondary students enrolled in post-secondary education institutions across Canada and recent post-secondary education graduates (up to 2 years after graduation)

**Expected Direct Benefits (gender):**



**Expected Benefits (income, age distribution):**



More diversified educational paths and career choices



Increased labour market opportunities for underrepresented groups



### GBA+ Responsive Approach

Considering that some post-secondary education students may require additional supports to successfully complete a work-integrated learning opportunity, under the Student Work Placement Program, support services may be made available for those students, including support towards purchasing work clothing and equipment, and cost of transportation to and from training or the worksite.



## Introducing the Canadian Drug Agency

- \$35 million over four years to establish a Canadian Drug Agency that will build on existing provincial and territorial successes and negotiate better prices for prescription drugs.

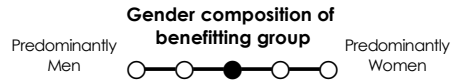
Brand-name medicines cost, on average, 20 per cent more in Canada than they do in other advanced economies.

The Canadian Drug Agency could reduce drug spending by billions of dollars per year, compared to baseline projections, within ten years of implementation. As a result, Canadians enrolled in a prescription drug plan could see improvements in the sustainability of their drug coverage. In addition, savings could be passed on to plan beneficiaries, such that Canadians could see expansions in their coverage and/or direct cost savings (e.g., lower plan premiums).

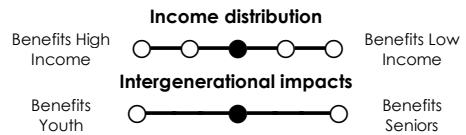
**GBA+ was performed:** Mid-point

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Making High-Cost Drugs for Rare Diseases More Accessible

- Up to \$1.0 billion over two years, starting in 2022–23, with up to \$500 million per year ongoing to help Canadians with rare diseases access the drugs they need.

For many Canadians who require high-cost prescription drugs to treat rare diseases, the costs of these necessary medications can be astronomically high. The list prices for high-cost drugs for rare diseases often exceed \$100,000 per patient each year and are sometimes significantly more.

According to the Canadian Organization for Rare Disorders, more than 7,000 rare diseases have been identified to date, although each one affects a relatively small number of patients. Many of these diseases predominantly affect children, as they are often genetically based and appear at birth or in early childhood.

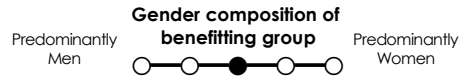
According to the Provincial/Territorial Expensive Drugs for Rare Diseases Working Group, there is variability across jurisdictions in public coverage for high-cost drugs for rare diseases.

The Government proposes to work with provinces, territories and stakeholders to establish a national strategy for high-cost drugs for rare diseases. This would improve consistency of decision-making and access across the country and help ensure that effective treatments for rare diseases reach the patients who need them.

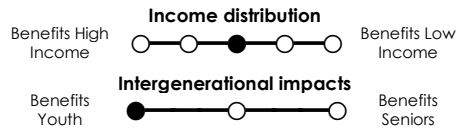
**GBA+ was performed:** Mid-point

**Target population:** Canadians with a rare disease

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Improving the Economic Security of Low-Income Seniors

- Amend the Old Age Security Act to extend eligibility for the Guaranteed Income Supplement (GIS) earnings exemption to self-employment income; increase the full exemption to \$5,000; and introduce a further partial exemption of 50 per cent on up to \$10,000 of employment and self-employment income beyond \$5,000. These changes will be implemented starting in the July 2020 to June 2021 benefit year, at an estimated cost of \$1.76 billion over four years.

Benefits under the Old Age Security (OAS) program consist of:

- The basic OAS pension.
- The GIS for low-income seniors.
- The Allowance for Canadians aged 60 to 64 who are spouses/common-law partners of someone eligible to receive GIS; and the Allowance for the Survivor for 60-64 year olds who are widows/widowers.

About 7.5 per cent of GIS and Allowance recipients have employment income. The average annual earnings among GIS and Allowance recipients who have employment or self-employment income is about \$6,000.

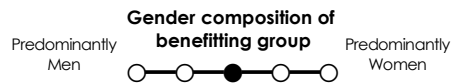
Estimates from the Office of the Chief Actuary indicate that, based on current hours of work, 326,000 individuals would benefit directly from the enhancement of the GIS earnings exemption by experiencing an increase in their benefits in the first full year of implementation.

Of these, more men (58 per cent or 188,000) than women (42 per cent or 138,000) would benefit directly. However, women's benefits would increase slightly more, by an average of \$1,650 annually, compared to \$1,265 for men.

**GBA+ was performed:** Mid-point

**Target population:** GIS and Allowance recipients

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Fewer vulnerable individuals living in poverty

## Ensuring Everyone Who Is Eligible Receives Canada Pension Plan (CPP) Benefits

- Proactively enroll CPP contributors for a CPP pension who are age 70 or older in 2020, but have not yet applied to receive their retirement benefit.

Proactive enrollment will directly benefit seniors who have not applied but are eligible for a CPP pension. The measure will provide them with additional income, thereby improving their financial situation and quality of life.

A small number of Canadians (the majority of whom are low-income seniors) currently miss out on CPP retirement pensions to which they are entitled because they apply late or not at all.

Around 40,000 individuals currently over the age of 70 have never applied for a CPP retirement pension but may be entitled to one. About 1,500 individuals who have not applied for a CPP pension will turn 70 in 2020, rising to 4,000 individuals by 2040.

About 67 per cent of current individuals age 70 or older who have never applied for a CPP retirement pension contributed for 5 years or less to the Plan.

Many of the beneficiaries will be single women living on low income. Around 63 per cent of seniors who could benefit would be women and the majority of them are aged 70 to 74 (around 54 per cent).

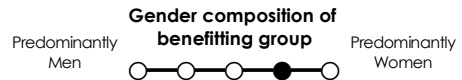
That being said, men are expected to receive a higher CPP pension than women given that women generally have lower lifetime earnings than men.

Some individuals might be disadvantaged by receiving their CPP retirement pension if it results in a decrease in other federal and provincial income-tested benefits (e.g., Guaranteed Income Supplement and provincial income supports for seniors).

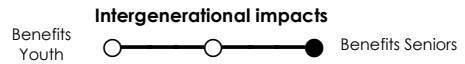
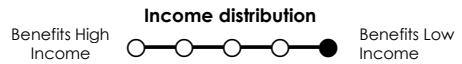
**GBA+ was performed:** Early in the idea development phase

**Target population:** Seniors who have contributed to the Canada Pension Plan

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Fewer vulnerable individuals living in poverty



### GBA+ Responsive Approach

Because some individuals may prefer not to receive a CPP retirement pension since it could reduce federal and provincial income-tested benefits, this initiative will extend the period for the cancellation of benefits from six months to one year.

## Protecting Canadians' Pensions

- *Introduce targeted measures to the federal pension, corporate governance and insolvency frameworks to enhance the security of private-sector defined benefit pension plans.*

This proposal will enhance the retirement security of Canadians belonging to a private-sector defined benefit pension plan. It will also benefit the workers and pensioners of federally incorporated firms and all parties who participate in insolvency proceedings.

The benefitting group contains workers, retirees and other pension beneficiaries, such as surviving spouses.

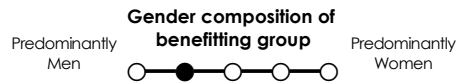
According to Statistics Canada, approximately 1.2 million workers participate in a private-sector defined benefit pension plan. This represents about 9.5 per cent of all employees in Canada.

Women account for approximately one-third of all workers participating in a private-sector defined benefit pension plan, while two-thirds are men.

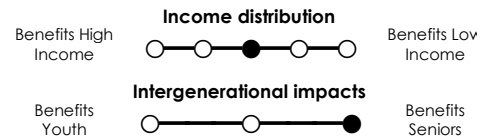
**GBA+ was performed:** Mid-point

**Target population:** Members, retirees and beneficiaries of private-sector defined benefit pension plans.

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Global Risk Institute and National Pension Hub

- \$12.5 million over 10 years to the Global Risk Institute, starting in 2021, and \$150,000 over three years to the National Pension Hub, starting in 2019.

This measure renews funding to the Global Risk Institute (GRI) and provides new funding to the National Pension Hub (NPH).

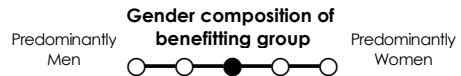
The GRI funding seeks to support research and training programs in financial risk management designed to contribute to a safe, secure and resilient financial sector that will benefit all Canadians.

The NPH funding seeks to support pension research focused on improving retirement savings outcomes and developing innovative solutions to pension challenges. This research will benefit all Canadians belonging to a pension plan. According to Statistics Canada approximately 6.3 million workers participate in a registered pension plan, of which 3.2 million are women. Therefore, women make up slightly over half of all active pension plan members in Canada.

**GBA+ was performed:** Mid-point

**Target population:** All Canadians who participate in the financial sector or utilize the services of a financial institution, as well as all Canadians belonging to a pension plan.

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Empowering Seniors in Their Communities

- \$100 million over five years and \$20 million per year ongoing, in additional funding for the New Horizons for Seniors Program to target vulnerable seniors.

Population aging in Canada will gain momentum during the next 15 years, and it is expected that, by 2031, one in four Canadians will be over the age of 65.

Healthy aging can delay and minimize the severity of chronic diseases in later life, saving health care costs and reducing long-term care needs.

Women make up 55 per cent of the seniors' population in Canada. Some seniors face isolation, compounded in some cases by ageism, poor health, reduced mobility, poverty, and even abuse.

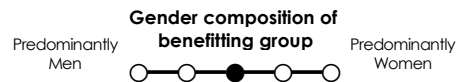
The New Horizons for Seniors Program is intended to support projects that improve the quality of life for vulnerable seniors and promote their full participation in Canadian society. For example, in 2013, seniors devoted approximately 1.96 billion hours to their volunteer activities, a volume of work that is equivalent to about 1 million full time jobs.

The program supports various projects across Canada such as fitness classes, mentorship opportunities and capital improvements (e.g., renovations, equipment purchases, etc.).

**GBA+ was performed:** Early in the idea development phase

**Target population:** Vulnerable seniors

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



More years in good health

### **GBA+ Responsive Approach**

The distribution of the senior population is diverse across Canada and with many seniors socially isolated it can be difficult to reach them. An equitable approach is in place to help mitigate differences. The regional distribution of New Horizons for Seniors Program funding is proportional to the provincial/territorial distribution of the seniors' population.

## New Infrastructure Funding For Local Communities through a Municipal Top-Up

- \$ 2.2 billion in 2018–19 through the Gas Tax Fund to help build and revitalize public infrastructure in municipalities and First Nations communities.

- The federal Gas Tax Fund supports thousands of infrastructure projects each year in communities across Canada.

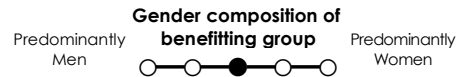
- The program supports a broad range of infrastructure assets, such as local roads and bridges, public transit and water systems, which are expected to benefit all Canadians. These investments will support productivity and economic growth and strong cities and communities.

- In the short term, the construction of infrastructure projects is expected to carry more indirect benefits for men, who represent over 80 per cent of the total construction workforce. There will be also benefits for occupations related to the construction industry, such as architects and urban planners, in which women are strongly represented.

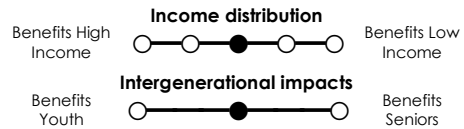
**GBA+ was performed:** On the existing program

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

The Government has taken steps to increase women's representation in the trades, including funding for an Apprenticeship Incentive Grant for Women to encourage careers in the trades with low representation of women, and a new Pre-Apprenticeship Program that will also benefit Indigenous peoples, newcomers and persons with disabilities. Budget 2018 also announced the Women in Construction Fund to attract women to the trades.



## Making Zero-Emission Vehicles More Affordable

- Up to \$130 million over five years to advance Canada's zero-emission vehicle (ZEV) charging and refuelling infrastructure network in workplaces, public parking, commercial and multi-unit residential buildings and remote locations.
- Up to \$300 million over three years to introduce a new federal purchase incentive of up to \$5,000 for electric battery or hydrogen fuel cell vehicles with a manufacturer's suggested retail price of less than \$45,000.
- \$5 million over five years to work with auto manufacturers to secure voluntary ZEV sales targets to ensure that vehicle supply meets increased demand.
- Automotive manufacturers and parts suppliers can access funding through the Strategic Innovation Fund, which was recently provided \$800 million in additional funding through the 2018 Fall Economic Statement.

Transportation accounts for about 24 per cent of Canada's greenhouse gas emissions, mainly coming from cars and trucks. Zero-emission vehicles are battery electric, plug-in hybrid and hydrogen fuel cell vehicles that have the potential to significantly reduce greenhouse gas emissions from the transportation sector. A number of barriers exist to increasing their deployment in Canada.

Available research indicates that the current demographics of early adopters of ZEVs in Canada are more likely to be well-educated (three times more likely to have a graduate degree), and high-income earners (five times more likely to make over \$125,000). The proposal may not benefit individuals in northern Canada due to colder climates and infrastructure limitations, or those with low incomes or mobility issues.

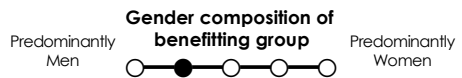
Over time, as consumer comfort with ZEVs increases, and they become more affordable and more readily available to consumers, researchers expect that future ZEV vehicle purchasers would reflect the general vehicle-owning population, namely individuals of diverse language, education levels, marital status and culture.

Longer-term environmental benefits from potential reductions in greenhouse gas emissions and air pollutants are expected to benefit all Canadians.

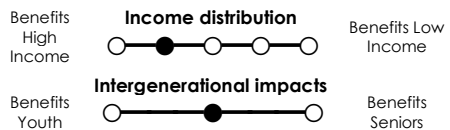
**GBA+ was performed:** Early in the idea development phase

**Target population:** Current and upcoming vehicle owners and the Canadian auto manufacturing sector

**Expected Direct Benefits (gender):**



• **Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

Recognizing that workers in the automotive industry are predominantly men, federal programs will track and monitor impacts on women and encourage their participation in both manufacturing and the science, technology, engineering and mathematics fields. It is expected that development of new skills will positively impact all demographics in the zero-emission vehicle sector.

## Supporting Business Investment in Zero-Emission Vehicles

- Provide an enhanced first-year allowance of 100 per cent, subject to a phase-out, in respect of zero-emission motor vehicles. In addition, the capital cost limit of \$30,000 applicable to passenger vehicles will be increased to \$55,000 in respect of zero-emission passenger vehicles.

The replacement of a number of gas-powered vehicles with zero-emission vehicles (ZEVs) by businesses is expected to help Canada's business sector green its operations, increase its efficiency and bring broad environmental and health benefits for all Canadians.

These benefits could increase in the long term if increased demand for ZEVs leads to improvements in infrastructure, which in turn could lead to more widespread adoption of ZEVs.

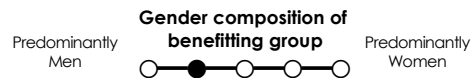
The increased use of ZEVs can also result in health benefits through improved air quality. These benefits would accrue to all individuals, in particular those residing in urban and suburban areas (over 80 per cent of Canadians).

The tax savings arising from this measure may disproportionately benefit shareholders from businesses acquiring zero-emission vehicles, who tend to be men and/or in higher-income brackets, as well as older individuals, who are overrepresented among taxable shareholders. For example, men receive a higher share of dividends overall (60 per cent of the total value of all dividends in 2016).

**GBA+ was performed:** Mid-point

**Target population:** Business sector

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Reducing Energy Costs Through Greater Energy Efficiency

- \$1.01 billion in 2018–19 to the Federation of Canadian Municipalities to increase energy efficiency in residential, commercial and multi-unit buildings, and to improve asset capacity management.

Using energy to heat and cool buildings accounts for over 12 per cent of national greenhouse gas (GHG) emissions. Emissions from buildings are projected to grow modestly by 2030 unless action is taken to improve the energy efficiency of buildings. Improving energy efficiency can increase comfort, support healthier living and reduce GHG emissions to help Canada meet its climate change target and help lower energy bills.

The initiative will directly benefit all Canadians by increasing energy efficiency in residential, commercial and multi-unit buildings as well as affordable housing. It will also help to address climate change, the impacts of which disproportionately impact women in Canada and around the world. The investment will be allocated to three areas as follows:

### Community EcoEfficiency Acceleration

will support home energy retrofits in municipalities. The homeownership rate in Canada was 67.8 per cent in 2016. Homeownership is strongly correlated to age and income, with ownership rates increasing with age and income.

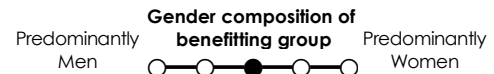
### Sustainable Affordable Housing Innovation

will support energy efficiency retrofits and onsite energy generation at new and existing affordable housing developments run by municipalities and non-municipal organizations. In 2016, 12.7 per cent of Canadians were in core housing need. Nearly half of public affordable housing is owned by municipalities, which is predominantly concentrated in urban municipalities.

**GBA+ was performed:** On the existing program

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



•

**Expected Impacts (income, age distribution):**



Since 2000, only 5.2 per cent of public affordable housing structures have been constructed.

### Collaboration on Community Climate Action

will help Canadian municipalities, including small and rural communities, increase their energy efficiency through innovative community projects that facilitate energy retrofits in residential and commercial buildings.

These investments are expected to carry more indirect benefits for men, who represent over 80 per cent of those employed in skilled trades related to energy efficiency retrofits.

In addition, \$60 million will be invested in 2018–19 in the Federation's **Municipal Asset Management** Capacity Fund to help small communities get skills training on how to inventory, grow and maintain infrastructure assets.



### GBA+ Responsive Approach

Collaboration on Community Climate Action would proactively engage and collaborate with local Indigenous groups. In particular, they will seek to incorporate Indigenous knowledge and reconciliation activities where possible into community

climate solutions that increase energy efficiency and reduce emissions.

## A Just Transition for Canadian Coal Power Workers and Communities

- \$150 million over five years, starting in 2020–21, to establish an infrastructure fund for affected communities.

Many workers in the coal industry live in areas where other opportunities for economic development are limited. According to the Task Force on Just Transition for Canadian Coal Power Workers and Communities, workers in the coal sector tend to be primarily older men.

The Government is proposing, through Budget 2019, to explore ways to protect wages and pensions of workers who may be retiring earlier than anticipated.

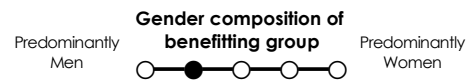
New infrastructure funding can help communities diversify their economic base and act on new opportunities, while also creating short-term employment.

Specific outcomes of these measures for different groups (workers, all residents of communities) will depend on the projects chosen.

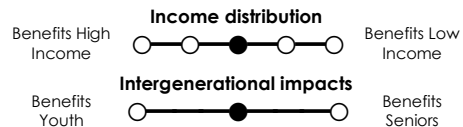
**GBA+ was performed:** Later stage

**Target population:** Workers in thermal coal mining or coal-powered electricity-generating stations, and residents of communities reliant on these industries and facilities

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

Existing federal programs, including those administered by Employment and Social Development Canada for workers and the regional development agencies, offer targeted support to any impacted workers in thermal coal mining or coal-powered electricity-generating stations. These programs can help mitigate potential impacts, including through the provision of re-skilling support, Employment Insurance and other assistance in transitioning to new opportunities. Federal departments will track the participation of program recipients, and are currently working to encourage the greater participation of underrepresented groups within programs and local economies.

## Improving Canadian Energy Information

- \$15.2 million over five years, with \$3.4 million per year ongoing, to develop a virtual Canadian Centre for Energy Information.

- Canada has a diverse energy mix, and responsibility for energy data collection is fragmented and spread across multiple sources, including provincial and federal governments.

- Canadians benefit from comparable and consolidated energy data as this contributes towards better decision-making by governments and industry, and supports higher quality research.

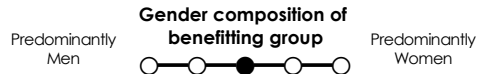
- Currently, energy data are mostly available only to individuals working in the private sector or undertaking research in the science, technology, engineering and mathematics (STEM) field, who are predominantly men. The virtual Canadian Centre for Energy Information will provide free access to energy data for all Canadians, which will help improve access for students, researchers, NGOs, women and other groups who may currently lack access to this information.

- As part of the measure, work will be undertaken to identify data gaps that will improve the overall quality of energy information available to all Canadians.

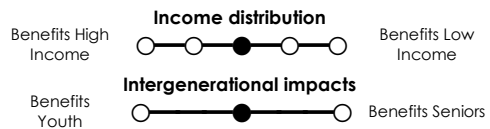
**GBA+ was performed:** Early in the idea development phase

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Access to High-Speed Internet for all Canadians

- Up to \$1.7 billion over 13 years, starting in 2019–20, for new investments to help achieve universal access to high-speed internet.
- Up to \$11.5 million for five years, starting in 2019–20, to measure household and business access and use of the internet.

- Virtually all Canadians have some level of internet access, regardless of where they live. However, access to reliable high-speed internet does not exist in many rural, remote and northern communities, creating a digital divide. Only 39 per cent of households in rural areas have access to internet speeds of 50/10 megabits per second (Mbps) compared to 100 per cent of households in large urban areas.

- By investing in projects to bring high-speed internet to underserved communities, the proposal aims to improve economic and social opportunities for Canadians living in these regions, including youth, women, seniors and Indigenous peoples. Over 1.5 million households do not have reliable access to internet speeds of 50/10 Mbps, including more than 100,000 Indigenous households.

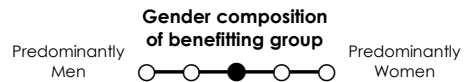
- The opportunity to download and upload data at a faster speed allows people to make better use of online services and applications, such as distance education tools, e-healthcare, commerce and government services, which can have a material benefit on their socio-economic well-being.

- Internet adoption rates are nearly identical between men and women, with 80.2 per cent of men using the internet compared to 79.9 per cent of women.

**GBA+ was performed:** On the existing program

**Target population:** Canadians who live in rural, remote and northern communities

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

Innovation, Science and Economic Development Canada will use detailed data that identify underserved communities in rural, remote and northern areas to ensure targeted support is being delivered to areas that require it the most. Surveys will also be used to determine how benefits of high-speed internet are accruing to underrepresented groups in order to inform broader broadband policy development on an ongoing basis.

## Strong Arctic and Northern Communities

- Over \$700 million over 10 years towards a range of measures including enhanced economic development programming, infrastructure, a task force on post-secondary education in the North and increased funding for the Dechinta Centre for Research and Learning.

Socio-economic outcomes continue to be lower for residents of Canada's Arctic and northern regions. According to Statistics Canada, Indigenous northerners especially suffer lower life expectancies, along with poorer health and socio-economic outcomes. Transportation costs are relatively high for northerners, given minimal road access and the heavy reliance on air travel for community resupply and to access distant markets. Residents of the North also tend to be younger than in the rest of Canada.

Several initiatives directed towards this region of Canada included in Budget 2019 are expected to have positive impacts for Indigenous peoples and youth, with neutral to positive impacts for northern communities more broadly. Other proposed measures for funding are not anticipated to result in differential impacts.

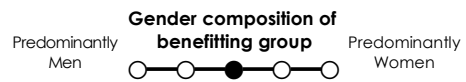
Enhancing economic development programming would likely have positive impacts on increasing the participation of underrepresented people in the economy, especially youth, women and Indigenous peoples. As with infrastructure support, this programming is expected to lead to positive indirect impacts for all northerners.

Support for a task force and increased funding for the Dechinta Centre is expected to have positive impacts on youth and Indigenous peoples, by leading to more accessible and culturally appropriate post-secondary educational options.

**GBA+ was performed:** At varying stages of development, from early development to existing programs

**Target population:** All residents of Arctic and northern communities, with an emphasis on Indigenous Peoples and youth

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



More diversified educational paths and career choices



### GBA+ Responsive Approach

With these funds, the Canadian Northern Economic Development Agency will be able to better track and encourage participation of different groups in its programming. For the broader implementation of the Arctic and Northern Policy Framework, Crown-Indigenous Relations and Northern Affairs Canada will monitor progress on objectives, and carry out ongoing engagement with partners to identify emerging differential impacts.

## Expanding Clean Electricity in Northern Communities

- \$18 million, over three years, starting in 2019–20, to Crown-Indigenous Relations and Northern Affairs Canada to support planning by the Government of Northwest Territories for its proposed Taltson hydroelectricity expansion project.

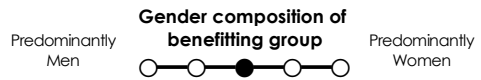
- The project would provide 60 megawatts of hydroelectricity on an already developed river (Taltson River), with power generation commencing within five to ten years. It would be co-located with an existing run-of-river facility and would not require any flooding of the land. By 2040, an additional 55 megawatts could be developed for a total expansion of 115 megawatts. The Taltson River system could support a total generation capacity of 200 megawatts, and would provide the extra power needed for projected territorial population expansion.

- Partnerships with Indigenous groups are expected, and the Government of the Northwest Territories is committed to keeping its record of positive Indigenous collaboration. To date, discussions have taken place with the Akaitcho, the Salt River First Nation, and the Northwest Territory Métis Nation.

**GBA was performed:** Early in idea development phase

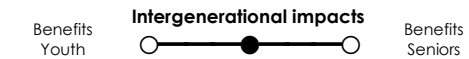
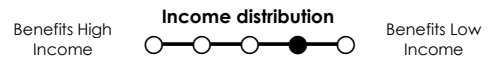
**Target population:** Northern (including Indigenous and remote) communities

**Expected Direct Benefits (gender):**



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**Expected Impacts (income, age distribution):**





## Cleaning Up Northern Abandoned Mines

- \$49.9 million over 15 years (\$2.2 billion on a cash basis), starting in 2020–21, to clean up and manage the largest and highest-risk contaminated sites in the North.

Cleaning up abandoned mines in the North will benefit persons living in northern communities by providing them with a cleaner and healthier environment. The remediation of contaminated sites also offers socio-economic opportunities to northern communities, including job opportunities that require skills that are highly transferable to other sectors of the economy (e.g., mining, construction).

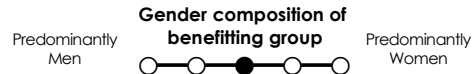
The employment and training opportunities generated by managing and remediating northern contaminated site projects tend to indirectly benefit men at a higher rate than women as the types of jobs and skills required (e.g., construction, engineering) are fields that are generally predominantly men. Indigenous peoples are also currently underrepresented in the educational programs required for these jobs.

Between 2010 and 2017, women benefitted from 24 per cent of the employment hours and 21 per cent of the training hours related to the program, and Indigenous peoples benefitted from 20 per cent of the employment hours and 46 per cent of the training hours.

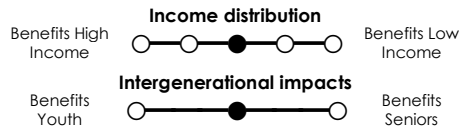
**GBA+ was performed:** On the existing program

**Target population:** Residents of northern communities

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

The program would seek to improve access for Indigenous communities to training, employment and contracting opportunities related to the remediation projects.

## Protecting Water and Soil in the Prairies

- *Budget 2019 proposes to provide up to \$1.0 million in 2019–20 to Western Economic Diversification Canada to develop a strategy for addressing the impacts of climate change on water resources within the provinces of Alberta, Saskatchewan, and Manitoba, with a focus on agricultural lands.*

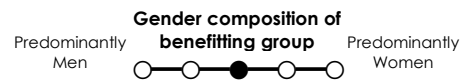
The funding being considered will be used to fund research, engagement, and consultation among federal departments with a view towards developing a strategy for addressing the impacts of climate change on water resources within the provinces of Alberta, Saskatchewan, and Manitoba, with a focus on agricultural lands.

- Given that the proposal is to develop a strategy, no direct or negative impacts are anticipated from this proposal. Should the strategy result in action, Canadians residing in the provinces of Alberta, Saskatchewan, and Manitoba, would be expected to benefit, with farmers and ranchers in the prairie receiving the largest benefits. 49.8 per cent of inhabitants of the prairie provinces are women, and of the three provinces, Manitoba has the highest percentage of women at 50.1 per cent.

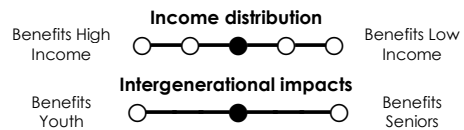
**GBA+ was performed:** Early in the idea development phase

**Target population:** Canadians residing in the provinces of Alberta, Saskatchewan, and Manitoba.

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



**GBA+ Responsive Approach**

This strategy would be developed in partnership with the provinces of Alberta, Saskatchewan and Manitoba, as well as Indigenous partners, academics and private sector groups.

## Investing in Eastern Canada Ferry Services

- *Funding to maintain and extend safe and reliable interprovincial ferry services in eastern Canada.*

Every year, federally funded ferry services offered by Marine Atlantic Inc. and Transport Canada's Ferry Services Contribution Program in eastern Canada help transport more than 800,000 passengers and 100,000 commercial vehicles safely and reliably. The services increase accessibility for 2.4 million Canadians residing in the Atlantic provinces and the remote community of Îles de la Madeleine, Quebec, by increasing the mobility of the residents and the flow of essential goods.

Extending the Ferry Services Contribution Program to 2022 and procuring new ferries will continue to support locales in eastern Canada and commercial users, as well as tourism for years to come. The procurement of new ferries will ensure the services remain safe and reliable.

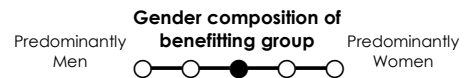
Marine Atlantic Inc. ferry services are dominated by commercial traffic (primarily male passengers), which provides goods and services benefiting local residents. Passengers using services funded by the Ferry Services Contribution Program are broadly balanced from a gender perspective.

Indirectly, the maintenance of current service levels supports Canada's maritime workforce, which is primarily composed of men. For example, in 2018, men represented 63 per cent of Marine Atlantic Inc.'s crew staff.

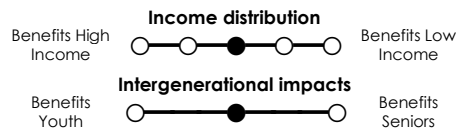
**GBA+ was performed:** Early in the idea development phase and on an existing program

**Target population:** Canadians residing in Atlantic provinces and Îles de la Madeleine, Quebec

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

Through its leadership at the International Maritime Organization, Canada will continue to make a concerted effort to encourage the maritime industry to move from a workforce currently dominated by men to increased representation of women. At the same time, Transport Canada will continue its practice of encouraging ferry operators to use employment equity best practices in their workforce.

## Improving Crossings in Canada's Capital Region

- \$80.4 million over ten years to support the rehabilitation and ongoing maintenance of National Capital Region crossings, including the Chaudière and McDonald Cartier Bridges.

The interprovincial bridges serve as an important transportation link between the city cores of Ottawa and Gatineau and form part of the National Capital Commission's Ceremonial Route.

The five interprovincial crossings carry close to 150,000 vehicles and 9,000 pedestrians and cyclists each day, an increase of over 15,000 since 2015 alone.

Improving crossings in Canada's Capital Region, including the Alexandra Bridge, will particularly benefit individuals in the Ottawa/Gatineau region who use one of these bridges to commute to work daily, notably Quebec residents who work in Ontario. Indirect benefits are expected to go to those in the construction and related industries, which tend to be predominatly men. Women made up 14 per cent of workers in the construction industry in 2017.

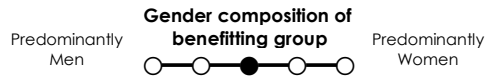
Roughly 11 per cent of all morning peak traffic is interprovincial (8 per cent from Quebec to Ontario and 3 per cent from Ontario to Quebec)—afternoon traffic patterns are similar, but in reverse.

**GBA+ was performed:**

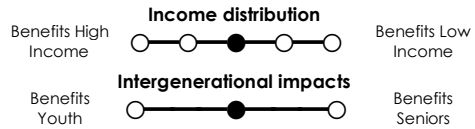
Early in the idea development phase

**Target population:** Individuals in the Ottawa/Gatineau region

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



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## Global Talent Stream

- \$35.2 million over five years and \$7.4 million per year ongoing, to make permanent the Global Talent Stream pilot project under Canada's Temporary Foreign Worker Program.

When analyzing the labour market impacts of hiring temporary foreign workers, Canada's Temporary Foreign Worker Program assesses the position and vacancy to be filled, not the candidate. As such, the program is neutral with respect to the gender or other identity characteristics of foreign workers coming to Canada.

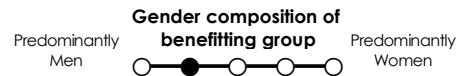
The Global Talent Stream includes a list of occupations for which there are demonstrable shortages in Canada. The Global Talent Occupations List predominantly consists of information technology (IT) and science, technology, engineering and mathematics (STEM) occupations, which are typically dominated by men. Of the positions approved to date, 65 per cent have been filled by men and 9 per cent by women, with 26 per cent unspecified.

### GBA+ was performed:

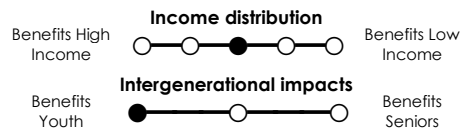
On the existing program

**Target population:** Canadian employers

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## GBA+ Responsive Approach

- To support greater diversity and inclusion, the Global Talent Stream encourages employers to commit to a more diverse workforce as part of their Labour Market Benefits Plan. To date, approximately 20 per cent of employers have committed to activities that would support the skills development and hiring of underrepresented groups, including Indigenous youth, persons with disabilities and newcomers.

## Improving Support for Small, Growing Companies

- \$395 million over five years to support growing, innovative businesses.

The Scientific Research and Experimental Development (SR&ED) tax incentives provide tax relief for businesses of all sizes conducting research and development (R&D) in all sectors of the economy. This measure will improve access to the enhanced SR&ED tax credit for growing, innovative businesses, encouraging incremental investments in R&D.

Over time, the economic growth resulting from a more innovative and productive Canada is expected to raise standards of living for all Canadians.

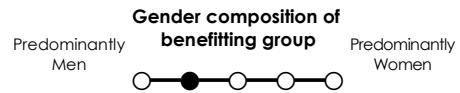
Incremental R&D investment is expected to increase Canada's productivity—not only for the business performing the R&D, but also for the economy more widely, as there are substantial knowledge spillovers associated with early-stage innovation.

In the short run, the measure may have a more significant impact on men as corporate ownership and employment in the sectors that most benefit from this incentive are not gender-balanced. With respect to corporate ownership, men receive a larger share of overall dividend payments (60 per cent). With respect to the performing sector, more than 40 per cent of the benefits are expected to accrue to the professional, scientific and technical services sector, where women account for less than half (43 per cent) of total employment and Indigenous peoples account for 1.6 per cent of employment in this sector, compared to 3.0 per cent of employment across all industries.

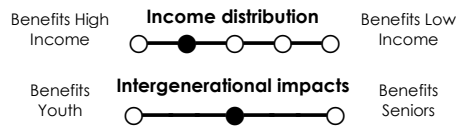
**GBA+ was performed:** On the existing program

**Target population:** All Canadians; growing, innovative small and medium-sized businesses

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Supporting the Next Generation of Entrepreneurs

- \$38 million over five years to Futurpreneur Canada to support the next generation of entrepreneurs, including \$3 million specifically targeted to increase support to Indigenous entrepreneurs.

Futurpreneur Canada's programing is designed to directly benefit Canadian entrepreneurs between 18-39 years. Young entrepreneurs often do not have business experience and assets and as a result, their ventures are often deemed too high-risk and time-consuming for traditional lenders.

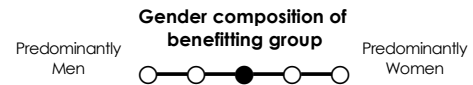
As an organization, Futurpreneur Canada has worked to overcome systemic barriers faced by women entrepreneurs and in 2017–18 over 40 per cent of the businesses supported by Futurpreneur Canada were owned by women, more than double the national average.

Renewed federal funding for this organization will allow Futurpreneur Canada to support more young entrepreneurs in bringing their ideas to market. In particular, new funding targeting Indigenous entrepreneurs is expected to allow Futurpreneur Canada to engage up to 7,250 Indigenous youth through outreach, access to business support tools and training, as well as support up to 175 additional Indigenous businesses.

**GBA+ was performed:** On the existing program

**Target population:** Canadian entrepreneurs aged 18 to 39

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



- 



Increased opportunities for women to start and grow their businesses, and succeed on a global scale

- 



### GBA+ Responsive Approach

Futurpreneur Canada's initiatives are designed to directly benefit individuals aged 18 to 39 seeking entrepreneurship as a career path, as this cohort is underserved by traditional lenders. Within this cohort, Futurpreneur Canada has, and is continuing to undertake initiatives to target underrepresented groups. For example, female entrepreneurs face unique barriers as they move along the business cycle. As a result, they own fewer than 16 per cent of businesses in Canada and are underrepresented in our economy. Futurpreneur Canada has targeted marketing and initiatives in place to help mitigate the barriers faced by young female entrepreneurs and encourage more young women to pursue careers in entrepreneurship. As a result, in 2016-17, 40 per cent of businesses supported by the organization were majority-owned by women, showing positive results from gender-targeted outreach.

## Helping Canada's Forest Sector Innovate and Grow

- \$251.3 million over three years, starting in 2020–21, to support further forest sector innovation to capitalize on opportunities in the bioeconomy.

- The Canadian forest sector plays a significant role in the economic well-being of numerous rural and remote communities, including Indigenous communities, while also supporting the Government's commitments to mitigating climate change. The forest sector is well-represented across all regions of Canada, except in the territories (52 per cent of sector employment is in Ontario and Quebec, 39 per cent in Western Canada and the prairies, 9 per cent in Atlantic Canada).

- Renewing funding for programs that promote innovation and open markets for Canadian wood fibre promotes the health of the forest sector.

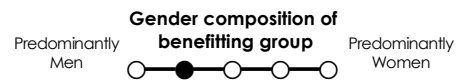
- Forest sector employees are more likely to be older men, but supporting increasing innovation and technology adoption within the industry will result in more knowledge-based occupations (e.g., science, engineering) and can lead to greater participation by women and other currently underrepresented groups (including new Canadians).

Further private investment in the sector will result in broad benefits for the more than 70 per cent of Canadian Indigenous communities located within forested areas, along with the more than 100 (predominantly rural) communities where the sector is a significant part of the economy.

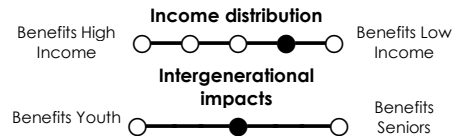
**GBA+ was performed:** On the existing program

**Target population:** Forest sector workers and residents of forest-reliant communities

**Expected Direct Benefits (gender):**



- **Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

Participation of different groups of Canadians will be tracked by beneficiaries and delivery agents of the programs. Further measures will be developed to consider strategies to increase the participation of underrepresented groups in the forest sector, in project selection and results tracking in specific federal forest programs.

The Forest Products Association of Canada has set an industry recruitment goal to include more women, Indigenous peoples and new Canadians.



## Supporting Innovation in the Oil and Gas Sector Through Collaboration

- \$100 million over four years, starting in 2019–20, to support the Clean Resource Innovation Network through the Strategic Innovation Fund.

The Strategic Innovation Fund provides support to firms of all sizes, as well as networks and consortiums made up of industry, academic institutions, research institutes and not-for-profit entities. The Fund is available across all of Canada's economic sectors. Projects are assessed and selected based on innovation, economic and public benefits.

The Clean Resource Innovation Network is a consortium working to accelerate the development and adoption of innovative oil and gas technologies and processes that seek to lower the industry's environmental impacts and enhance its competitiveness. When developing technology research and adoption projects, the Network includes criteria related to gender balance and diversity.

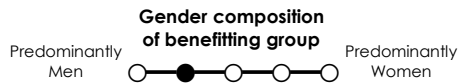
Workers in the oil and gas sector, and the science and research sector are typically predominantly men relative to the broader Canadian workforce. For example, according to the Government of Alberta, in 2017, Albertan women accounted for 21.5 per cent of total employment in the mining and oil and gas extraction industry. Women also make up only one-fifth of individuals with a doctorate in science, technology, engineering and mathematics fields.

According to a study by PetroLMI, a Division of Energy Safety Canada (*Diversifying Canada's Oil and Gas Workforce—A Decade in Review*, 2018), in 2016, Indigenous peoples made up 6.3 per cent of Canada's oil and gas sector workforce compared to 3.9 per cent of the total Canadian workforce.

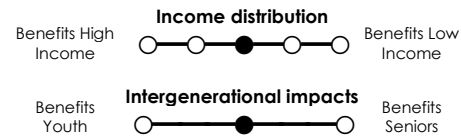
**GBA+ was performed:** Early in the idea development phase

**Target population:** Workers, rural communities and businesses; science and research sector and oil and gas sector

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

In terms of public benefits, the Strategic Innovation Fund's project assessment framework considers contributions to the broader public good, including gender balance and impact on Indigenous communities. The Clean Resource Innovation Network is committed to ensuring that gender and diversity are considered as part of its technology research and adoption projects. The Strategic Innovation Fund will monitor how benefits accrue to different gender and demographic groups in the context of its support to the Clean Resources Innovation Network.

## Western Economic Diversification Canada

- \$100 million over three years, starting in 2019–20, to Western Economic Diversification Canada to increase its programming in western Canada.

Western Economic Diversification Canada promotes the development and diversification of the economy in the western provinces including British Columbia, Alberta, Saskatchewan, and Manitoba.

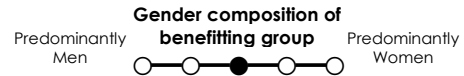
The agency works to enhance innovation, improve business competitiveness, and promote the adoption of clean technologies. Approximately 11.1 million people, roughly 32 per cent of Canadians, call western Canada home including over half of Canada's Indigenous population.

Western Economic Diversification Canada provides support to not-for-profit organizations and to innovative small and medium-sized businesses. According to Statistics Canada, the western provinces have a higher prevalence of women-owned enterprises relative to the rest of Canada.

**GBA+ was performed:** On the existing program

**Target population:** Western Canada

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

Western Economic Diversification Canada is committed to inclusive growth and encouraging the participation of diverse underrepresented groups such as women, Indigenous Peoples, official language minority communities, youth, persons with disabilities, newcomers and visible minorities. It has various programs that provide targeted business development support to Indigenous business owners, women-owned enterprises, entrepreneurs with disabilities and minority language communities.

## Launching a Federal Strategy on Jobs and Tourism

- \$58.5 million over two years, starting in 2019–20 to create a Canadian Experiences Fund to improve or expand tourism infrastructure and products.
- \$5 million to launch a domestic tourism marketing campaign to introduce Canadians to lesser known areas and help boost regional development.
- The creation of a seventh Economic Strategy Table dedicated to unlocking the potential of Canada's tourism sector.

- Tourism is an important contributor to Canada's economy, representing about 2 per cent of the country's GDP and employing over 750,000 people, including a large number of women, youth, Indigenous, immigrants and LGBTQ2 Canadians.

- Women occupy 51.4 per cent of total jobs in the tourism sector, compared to 48.2 per cent across all industries. Visible minorities also make up 27.5 per cent of tourism workers, compared to 21.3 per cent across all sectors. In addition, Indigenous people make up 4.1 per cent of the tourism workforce, compared to 3.7 per cent across all industries.

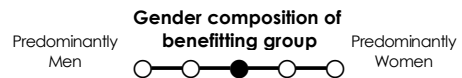
- These groups are also more likely to own a tourism business than in other sectors. For example, women business ownership is higher in tourism SMEs (21.2 per cent) compared with the average of all industries (15.7 per cent)—although tourism SMEs are still predominately owned by men.

- As the initiative is focused on strengthening Canada's tourism sector by creating awareness and improving tourism experiences, the activities stand to benefit underrepresented groups in the tourism sector and support regional growth and the Government's commitment to create middle class jobs.

**GBA+ was performed:** Early in the development phase

**Target population:** Tourism sector

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

The delivery of this initiative will be monitored and tracked by Innovation, Science and Economic Development Canada to ensure that new investments in the tourism sector benefit small businesses, including Indigenous tour operators, rural communities and underrepresented groups that are employed in the sector.

## Canada Reaches for the Moon and Beyond

*\$2.05 billion over 24 years, to ensure that Canada continues to be a leader in space robotics.*

Canada is an internationally recognized leader in space robotics and is well-suited to providing next-generation robotics for the NASA-led Lunar Gateway. It is also well-positioned to contribute robotics and rover technologies to other space-faring nations' space missions. The know-how that is generated through these investments, particularly investments in a next-generation Canadarm, will permit Canadian companies to lead in the emerging commercial space market.

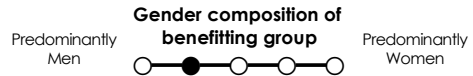
The space sector is a science, technology, engineering, and mathematics (STEM) intensive sector -- as a result, the anticipated increase in these types of jobs is expected to directly benefit men more given that they are more likely to have pursued studies and be employed in these areas. For example, approximately 20 per cent of workers are women in the aerospace products and parts manufacturing sector, which includes both space and non-space aerospace manufacturing.

The potential applications of these investments on Earth are also considerable; for example, the development of previous Canadarm technology led to the creation of the world's first robot capable of performing surgery inside magnetic resonance machines. The unique laboratory environment that the Lunar Gateway provides can also be used as a platform to study the effects of ageing in an accelerated fashion. This is expected to benefit both elderly men and women, as health studies have in the past examined changes in bone and marrow density, cardiovascular health, eyesight, and diabetes.

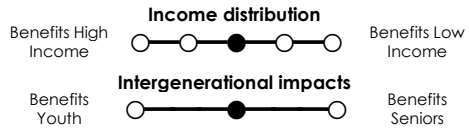
**GBA+ was performed:** Mid-point

**Target population:** All Canadians; Space sector companies and employees

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

Evaluations conducted at the Canadian Space Agency are now required to look at program results through a GBA+ lens. Findings and conclusions of evaluations may include gender, diversity and inclusion related recommendations that will be used to inform program design and delivery.

Canada's investment in the next generation of space robotics and applied artificial intelligence will open opportunities for additional space flights for Canadian astronauts, serving as inspiration for young Canadians to choose STEM as a field of post-secondary study. This investment will also include a youth promotion program to inspire young Canadians to pursue studies in STEM so that the next generation can contribute to Canada's activities in space.

## Bringing Innovation to Regulations

\$219.1 million over five years (with \$0.5 million in remaining amortization) and \$3.1 million in ongoing funding for the implementation of the Regulatory Roadmaps and to support regulatory cooperation activities.

Budget 2019 announces the completion of the first three "Regulatory Roadmaps" in the following high-growth sectors:

- Agri-food and aquaculture.
- Health and bio-sciences.
- Transportation and infrastructure.

The Roadmaps contain proposals for legislative and regulatory amendments as well as novel regulatory approaches to accommodate emerging technologies.

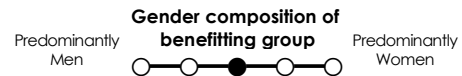
The Roadmaps are expected to broadly improve the health and transportation safety of all Canadians. In particular, the Roadmaps will ensure that Canadians continue to have access to safe and nutritious food; increased access to beneficial health products; and the continued development of a modern, proactive, aligned transportation regulatory framework that ensures safety and security for Canadians.

A significant group of indirect beneficiaries would be workers in the affected high-growth sectors. For the healthcare sector, professional support workers and informal caregivers are expected to benefit in particular through increased access to beneficial health products for Canadians and increased oversight of available products. Approximately 92 per cent of professional support workers are women, and approximately 54 per cent of informal caregivers are women. As well, workers in the transportation sector tend to be predominantly men and according to the 2016 Census of Agriculture, 29 per cent of farm operators were women.

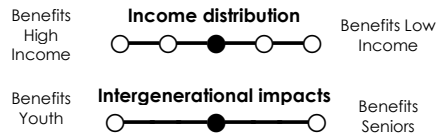
**GBA+ was performed:** On the existing program

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



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## Stem Cell Network

- \$18 million over three years in renewed support for the Stem Cell Network.

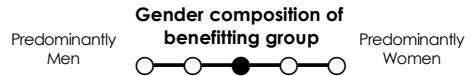
Stem cells have the potential to differentiate into any cell type and can renew themselves, which means they can heal blood, tissue and organs. Regenerative medicine depends on stem cell research to discover better ways of helping people. Stem cell therapies are already used to treat blood cancers and multiple sclerosis, and hold promise to one day treat more diseases and conditions, such as type 1 diabetes, heart and kidney diseases, other types of cancer, and neurological diseases.

- The Stem Cell Network has forged a national stem cell community, and acts as a catalyst for enabling the translation of stem cell research into clinical applications, commercial products and public policy. The work of the Stem Cell Network has the potential to improve the lives of many Canadians living with health issues.
- The Stem Cell Network awards funding to researchers at Canadian universities, research hospitals and not-for-profit research institutions on the basis of research excellence through a competitive peer review process. Although the Stem Cell Network seeks to ensure that funding is provided on an equitable basis, there is a lower proportion of women in leading stem cell research positions in Canada relative to men. For research awards made by the Stem Cell Network in 2016, women represented 35 per cent of principal investigators and 31 per cent of co-investigators.

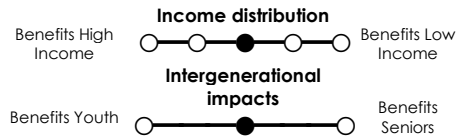
**GBA+ was performed:** On the existing program

**Target population:** All Canadians; science and research sector

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

The Stem Cell Network seeks to minimize potential gender bias in the allocation of research funding by ensuring that there is a fair representation of women on selection committees, and by providing visibility to leading women at conferences and events.

## Brain Canada Foundation

- \$40 million over two years in support of the Brain Canada Foundation's Canada Brain Research Fund.

• Brain disorders and diseases include neurological diseases such as multiple sclerosis, amyotrophic lateral sclerosis, Parkinson's disease and brain tumors, among others. They also include neuropsychiatric disorders, which are mental disorders attributable to diseases of the nervous system, such as schizophrenia and depression. The burden of neurological disease is expected to increase as the population ages.

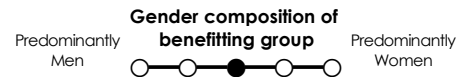
The Brain Canada Foundation is a national charitable organization that raises funds to foster advances in neuroscience discovery research, with the aim to enhance understanding and improve health care for Canadians affected by neurological injury and disease. According to the Brain Canada Foundation, one in three Canadians will face a psychiatric disease, a neurological disorder or a brain or spinal cord injury at some point in their lives.

- The Foundation's Canada Brain Research Fund provides grants for brain research, fosters research collaboration and stimulates innovation in prevention and treatment. All research grants are awarded based, first and foremost, on scientific merit. There is a lower proportion of women among grantees relative to men. According to the Brain Canada Foundation's performance reports, in 2017-2018, approximately 42 per cent of the grant opportunities provided through the Canada Brain Research Fund were awarded to women and 58 per cent were allocated to men.

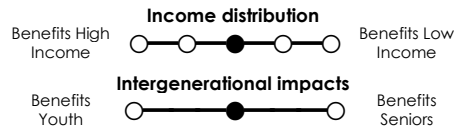
**GBA+ was performed:** On the existing program

**Target population:** All Canadians; science and research sector

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

As part of the Government's renewed support for the Canada Brain Research Fund, the Brain Canada Foundation will be required to consider gender and diversity factors in allocating research funding, and to ensure that peer review panels are diverse. In addition, the Foundation will be required to consider how vulnerable groups will be impacted by its work and by the research to be carried out by its grantees.

## Terry Fox Research Institute

- \$150 million over five years to the Terry Fox Research Institute to help establish a national Marathon of Hope Cancer Centres Network.

The Terry Fox Research Institute, the research arm of the Terry Fox Foundation, seeks to enable the translation of cancer research discoveries into practical solutions for cancer patients. The Institute collaborates with over 70 cancer hospitals and research organizations across Canada.

According to the Canadian Cancer Society, 103,100 Canadian men and 103,200 Canadian women were diagnosed with cancer in 2017. Cancer is a disease that mostly affects Canadians aged 50 and older, but it can occur at any age.

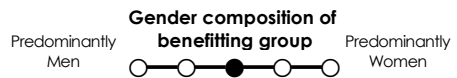
Budget 2019 proposes to support the Terry Fox Research Institute in its efforts to establish a national Marathon of Hope Cancer Centres Network to facilitate collaboration and the sharing of information and data among cancer researchers, and to position Canada as a leader in precision medicine in cancer diagnosis and treatment.

Although the Network will be set up to ensure diverse groups of men and women have access to its activities, fewer women than men continue their studies at progressively higher levels of education in many fields of study, and therefore women are underrepresented in the pool of researchers eligible for support in Canada. Women make up only one-fifth of individuals with a doctorate in science, technology, engineering and mathematics fields.

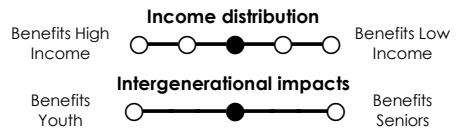
**GBA+ was performed:** Early in the idea development phase

**Target population:** All Canadians; science and research sector

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

As part of the Government's support for the Marathon of Hope Cancer Centres Network, the Terry Fox Research Institute will be required to consider gender and diversity factors in its activities, including those that facilitate collaboration among cancer researchers across Canada.



## Ovarian Cancer Canada

- \$10 million over five years to support Ovarian Cancer Canada in helping address gaps in knowledge about effective prevention, screening, and treatment options.

Ovarian cancer is a disease that is exclusive to women. According to the Canadian Cancer Society, an estimated 2,800 Canadian women were diagnosed with ovarian cancer in 2017. Ovarian cancer is the fifth most common cancer for women, and the most deadly. The risk of ovarian cancer increases with age, a disease that is more common among women aged 50 to 79.

Ovarian Cancer Canada supports women living with the disease and their families, raises awareness among the general public and health care professionals, and funds research to develop early detection techniques, improved treatments and, ultimately, a cure.

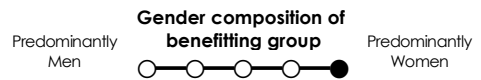
Guided by a committee comprising leading scientists, clinicians, and people who have been personally affected by the diseases, Ovarian Cancer Canada's research strategy focuses on building capacity and advancing knowledge.

Launched by Ovarian Cancer Canada in September 2017, OVdialogue is a new online community where women with ovarian cancer can get to know one another and band together for support in confronting this disease.

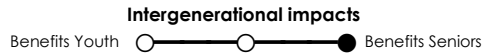
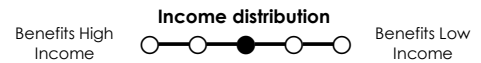
**GBA+ was performed:** Early in the development phase

**Target population:** Women affected by ovarian cancer and their families; science and research sector

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Genome Canada

- \$100.5 million over five years in support for Genome Canada's operations and large-scale research competitions and projects.

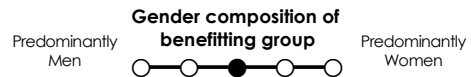
Genomics is the science that aims to decipher and understand the entire genetic information of an organism (i.e., human, animal, plant or microorganism) encoded in its DNA. Genomics has broad applications across a number of sectors that affect the lives of Canadians, including health, agri-food, natural resources and the environment.

- Genome Canada is the primary organization in Canada responsible for national support of large-scale genomics research in Canadian universities, research hospitals and not-for-profit research organizations, in part through its support of six regional Genome Centres (British Columbia, Alberta, Prairies, Ontario, Quebec and Atlantic).
- Through large-scale research projects, Genome Canada seeks to generate transformative scientific breakthroughs and translate these discoveries into solutions and technologies that create economic and social benefits for Canadians.
- Although the program is set up to ensure diverse groups of men and women have equal access to research awards, which are provided on the basis of research excellence through a merit review and competitive process, genomics is a field that has typically been dominated by men. According to Genome Canada's 2017-2018 Annual Report, 81 per cent of project leads and co-leads engaged in active research projects in 2017–18 were men; 55 per cent of research project review panels were men; and 46 per cent of its Board of Directors were men.

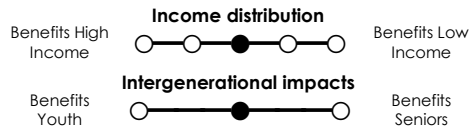
**GBA+ was performed:** On the existing program


**Target population:** All Canadians; science and research sector

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**





### GBA+ Responsive Approach

Genome Canada is adopting policies to ensure that its Board of Directors, peer review committees and other corporate bodies are gender-balanced; that equity, diversity and inclusion are considered as part of the project evaluation process; and that inclusivity training is provided as part of the conditions for funded projects.

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## Let's Talk Science

*\$10 million over two years to engage and build youth interest in science, technology, engineering and mathematics (STEM).*

Let's Talk Science engages youth in STEM, introducing them to critical skills development opportunities and opening doors to future studies and occupations. These activities help ensure groups that are underrepresented in STEM (such as girls and Indigenous youth) gain and maintain interest in STEM from an early age. In 2011, women accounted for 39 per cent of university graduates aged 25 to 34 with a STEM degree, compared with 66 per cent of university graduates in non-STEM programs.

The direct benefits of Let's Talk Science are expected to accrue broadly to Canadian youth in the form of learning and interest-building activities. In 2017-18, Let's Talk Science engaged 300,000 youth, including over 16,500 Indigenous youth.

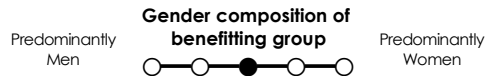
Approximately 65 to 70 per cent of Let's Talk Science's volunteers are women, the majority of whom are studying STEM. They will also receive benefits in the form of opportunities that develop fundamental skills (such as networking and engagement) and experiences that may increase their employability.

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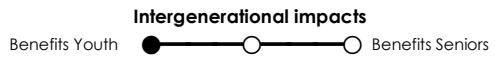
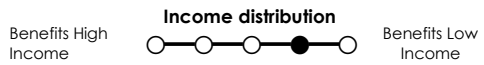
**GBA+ was performed:** Mid-point

**Target population:** Youth

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



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- More diversified educational paths and career choices



### GBA+ Responsive Approach

- By ensuring girls are engaged in STEM interest-building activities, Let's Talk Science will help increase the enrollment of women in STEM post-secondary programs and occupations.
- By providing programs that are free to participants, the organization is ensuring that income level is not a barrier to participation.
- Let's Talk Science works to engage youth in all regions of Canada, including remote, northern and Indigenous communities.

## Strengthening Canada's World-Class Physics Research

*\$292.7 million over five years to support the operations and world-class research of TRIUMF, a national particle and nuclear physics laboratory in Vancouver, B.C., advancing fundamental, applied and interdisciplinary research for science, medicine and business in Canada.*

TRIUMF is owned and operated as a joint venture by a consortium of 20 Canadian universities and is home to more than 500 staff and students. The funding will be used for the operation of TRIUMF's facilities, including maintenance and upgrades, as well as the salaries and benefits of TRIUMF employees.

These employees are predominantly men and highly educated. Men compose 81.5 per cent of TRIUMF's total employees, and 86.7 per cent of its science, technology, engineering and mathematics employees.

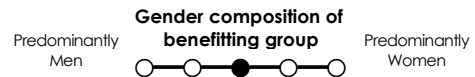
TRIUMF performs health-related research around four over-arching areas affecting Canadians today—cancer, cardiovascular disease, neurodegenerative disease and metabolic disorders—and maintains Canada's only proton therapy facility which is used to treat patients with ocular melanoma. TRIUMF is performing radiopharmaceutical work for the imaging and/or treatment of prostate, breast, lung, colorectal, lymphoma, melanoma, ovarian and pancreatic cancers. According to the Canadian Cancer Society, these cancers account for over half of all new projected cancers that will afflict both men and women.

Isotopes produced by TRIUMF can be used in the treatment and diagnosis of a variety of diseases, with the precise application determined by TRIUMF's clinical partners. Some applications can have significant differential impacts across men and women (i.e., prostate, breast and/or ovarian cancer), while others do not.

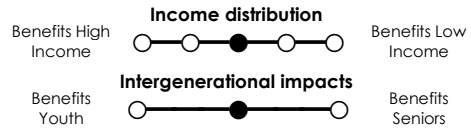
**GBA+ was performed:** On the existing program

**Target population:** All Canadians; science and research sector

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

TRIUMF is making efforts to ensure it is a diverse and inclusive research enterprise. TRIUMF has developed strategies for tackling gaps with respect to equity, diversity and inclusion. For example, it is proactively engaged in increasing diversity in recruitment across all designated groups and, particularly, for women.

## Taking a New Approach with the Strategic Science Fund

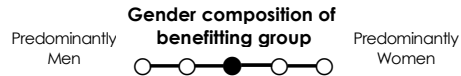
*Establish and operate the Strategic Science Fund starting in 2022–23.*

- Canada has world-leading non-profit organizations that undertake research and bring together experts from various backgrounds to make discoveries, accelerate innovation and tackle health challenges.
- To improve the adaptability and effectiveness of federal funding for third-party science and research organizations, Budget 2019 proposes to establish a new Strategic Science Fund. This new fund will include a principles-based framework for allocating funding through a competitive, transparent process that focuses on research excellence and equitable support for highly qualified Canadian researchers in a way that minimizes potential gender bias.
- However, because fewer women than men continue their studies at progressively higher levels of education in many fields of study, women tend to be underrepresented among researchers typically eligible for research support. In humanities studies, women make up 64 per cent of bachelor's degree holders, but only 41 per cent of doctorate holders.
- Women make up only one-fifth of individuals with a doctorate in science, technology, engineering and mathematics fields. Approximately 60 per cent of university faculty in Canada are men, according to November 2017 Full-time University and College Academic Staff System survey results.

**GBA+ was performed:** Early in the development phase

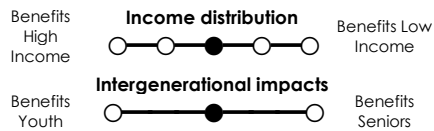
**Target population:** All Canadians; science and research sector

**Expected Direct Benefits (gender):**



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**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

This Strategic Science Fund's principles-based framework will be applied by an independent panel of experts, including scientists and innovators, to provide advice to the Government on the allocation of funding to third-party science and research organizations. The Government will ensure that representation on this panel is gender-balanced and diverse. This principles-based framework will also include gender, diversity and inclusivity criteria that will be applied to all organizations seeking support.

**Advancing Reconciliation by Settling Specific Claims**

- *Renew and replenish funding for the Specific Claims Settlement Fund for a further three years.*
- *\$40.0 million over five years to First Nations to help research and develop their claims.*

Specific claims are historical claims made by First Nations against Canada regarding the administration of land and other assets in pre-1975 treaties.

The renewal and replenishment of the Specific Claims Settlement Fund will ensure the availability of resources to pay out negotiated settlements and awards of the Specific Claims Tribunal. This measure will help advance reconciliation with Indigenous Peoples and redress past wrongs related to Canada's failure to discharge its legal obligations to First Nations.

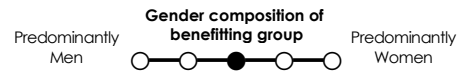
Some First Nations that have received settlements have used the funds to improve their communities by augmenting social services, local infrastructure and education programs.

**GBA+ was performed:**

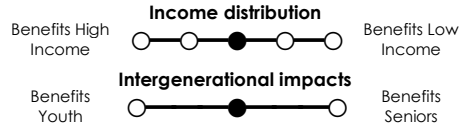
Early in the idea development phase

**Target population:** Indigenous Peoples—First Nations

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Forgiving and Reimbursing Loans for Comprehensive Claim Negotiations

- \$1.4 billion over seven years, starting in 2018–19, to forgive all outstanding comprehensive claim negotiation loans and to reimburse Indigenous governments that have already repaid these loans.

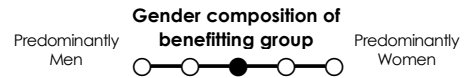
- Prior to 2018, Indigenous groups received loans from the federal government to support their participation in comprehensive claim negotiations. The accumulation of negotiation loan debt has led to financial stress for a number of Indigenous groups, and created a significant barrier to concluding agreements.

- Budget 2019 will forgive these loans, which means that Indigenous communities can reinvest to advance their priorities, such as governance, infrastructure and economic development. Forgiving loan debt will also improve the financial well-being of Indigenous communities. Potential future investments may result in socio-economic improvements for all community members.

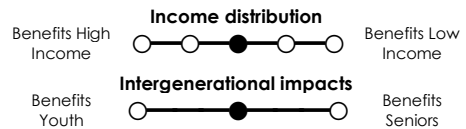
**GBA+ was performed:** Early in the idea development phase

**Target population:** Indigenous Peoples

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Better Information for Better Services

- \$78.9 million over seven years and \$13.7 million per year ongoing to permanently fund the Surveys on Indigenous Peoples and the First Nations Regional Health Survey.

- Providing permanent funding for the Surveys on Indigenous Peoples and the First Nations Regional Health Survey will support more robust gender-based analysis for community decision-making and for Indigenous policy and programs.

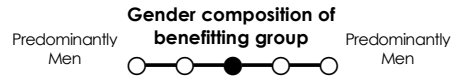
- The surveys are designed to produce gender-disaggregated data, and include gender-focused statistics such as those related to child care and maternal health.

- The surveys provide a unique source of culturally driven data that are not available from other sources, and are designed to capture unique, gender-specific, socio-economic and health-related perspectives of First Nations. The First Nations Regional Health Survey and the on-reserve component of the Surveys on Indigenous Peoples will be conducted by the First Nations Information Governance Centre.

**GBA+ was performed:** Mid-point

**Target population:** Indigenous Peoples, particularly First Nations

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

The Government will co-develop approaches to support gender representation in co-development and engagement activities to ensure that the opinions of women, elders and youth are heard.



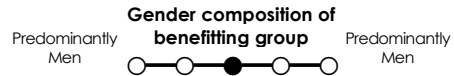
## Core Governance Support for First Nations

- \$48.0 million over two years to directly support First Nations communities in greatest need in meeting governance costs.
- Providing incremental funding to support First Nations communities in greatest need in meeting governance costs is expected to contribute to socio-economic improvements for all community members.
- First Nations governments are responsible for administering the majority of programs and services funded by Indigenous Services Canada, including education, social services, housing, and community infrastructure.
- Governance funding supports band council operations and costs include salaries, travel allowances, utilities and rent, as well as holding elections. Funding also supports crucial financial and program administration capacity and community planning.
- The proposed incremental governance funding will support communities in need, ensuring they have the people and tools in place to advance their priorities.

**GBA+ was performed:** Mid-point

**Target population:** Indigenous Peoples, particularly First Nations

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

Indigenous Services Canada will co-develop approaches to support gender representation in engagement activities to ensure that the opinions of women, elders and youth are heard.

**Calls to Action 53 to 55—National Council for Reconciliation**

- \$126.5 million in 2020–21 to establish a National Council for Reconciliation.

- The Truth and Reconciliation Commission of Canada's Calls to Action 53 to 54 call upon the federal government to establish a National Council for Reconciliation as an independent, national oversight body, and provide multi-year funding to the Council. Call to Action 55 calls upon all levels of government to provide annual reports or current data requested by the Council so that it can report on progress towards reconciliation.

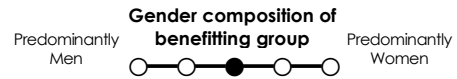
- The proposed National Council for Reconciliation would be a multi-generational institution that would recommend approaches on how to promote, prioritize and co-ordinate reconciliation efforts between Indigenous Peoples and non-Indigenous Canadians.

- It is expected that the long-term results of the Council's work will primarily benefit youth, children and future generations, through its research, monitoring and advocacy, which could inform the work on eliminating the socio-economic gap between Indigenous Peoples and non-Indigenous Canadians.

**GBA+ was performed:** Mid-point


**Target population:** Indigenous Peoples

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**





**GBA+ Responsive Approach**

Particular attention will be paid to ensuring that the composition of the National Council's Board of Directors is gender-balanced, and that the Council's by-laws and governance mechanisms reflect a commitment to gender equality.

**Calls to Action 72 to 76—Honouring Missing Residential School Children**

- \$33.8 million over three years to develop and maintain the National Residential School Student Death Register, work with parties to establish and maintain an online registry of residential school cemeteries, and provide opportunities for commemoration.

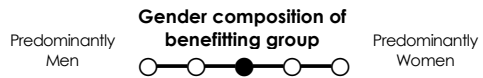
The Truth and Reconciliation Commission of Canada's Calls to Action 72 to 76 pertain to children who died or went missing while attending Indian Residential Schools. The First Nations Regional Health Survey (2018) reported that in a sample of First Nations on-reserve and in northern communities, 74.4 per cent of adults either attended a residential school or had a parent or grandparent who attended.

- The survivors and intergenerationally impacted families and communities represent a diverse cross-section of the Indigenous population, and the initiative is designed to be distinctions-based and inclusive.
- The initiative is expected to contribute to long-term "seven generation healing" and be an important step toward improving the health and well-being of Indigenous men, women and communities, and reducing the gap in health and well-being outcomes between Indigenous Peoples and non-Indigenous Canadians.

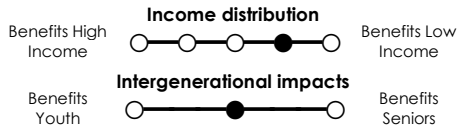
**GBA+ was performed:** Early in the idea development phase

**Target population:** Indigenous Peoples, particularly residential school survivors and their families and communities

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



**GBA+ Responsive Approach**

- Strategies will be employed to optimize reach to Indigenous individuals and communities, including intersectional identity groups and those who may experience challenges in participation (e.g., the LGBTQ2+ community, people with disabilities, the elderly, and persons living in rural and remote communities).
- Respecting the wishes of the families and communities involved, steps will be taken to ensure that commemorations are culturally relevant. Specifically, the scope of commemorative activities will be shaped and led by Indigenous communities.

**Call to Action 50—Supporting Renewed Legal Relationships with Indigenous Peoples**

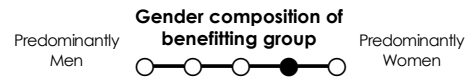
- \$9.1 million over three years to support the construction of an Indigenous Legal Lodge at the University of Victoria.
- \$10 million over five years in support of Indigenous law initiatives across Canada.

The proposed investments will help develop the next generation of legal professionals, from Indigenous and non-Indigenous backgrounds across Canada, in all of its diversity. The proposed investments would also fulfill the Government's response to the Truth and Reconciliation Commission of Canada's Call to Action 50, and help advance the rebuilding of socially, culturally and economically thriving Indigenous nations across Canada. The proposed investment is designed to address GBA+ disparities currently found within the Canadian and Indigenous legal systems, by incorporating a culturally relevant gender-based approach.

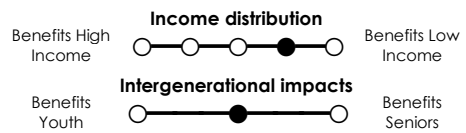
**GBA+ was performed:** Early in the idea development phase

**Target population:** Indigenous Peoples

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Increased representation of women and underrepresented groups in the judicial system

Making Progress on the Truth and Reconciliation Commission of Canada's Calls to Action

**Call to Action 66—Indigenous Youth and Reconciliation**

- \$15.2 million over three years to help ensure that the voices of First Nations, Inuit and Métis youth are heard and to support Indigenous youth reconciliation initiatives, through an Indigenous youth pilot program delivered by Canadian Roots Exchange.

Indigenous youth are the fastest-growing demographic in Canada. Call to Action 66 calls upon the Government to provide multi-year funding for community-based youth organizations to deliver programs on reconciliation and establish a national network to share information and best practices.

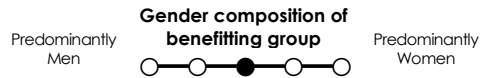
This initiative is expected to benefit Indigenous youth of diverse backgrounds, who will have increased opportunities for dialogue with their peers, through reconciliation-focused and community-based activities.

The national network will provide indirect benefits to the social circles of participants, including to non-Indigenous youth and the family members and communities of participating youth.

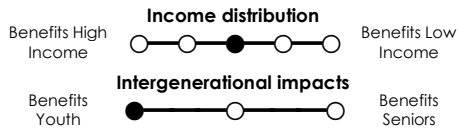
**GBA+ was performed:** Early in the idea development phase

**Target population:** Indigenous Peoples—youth

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



**GBA+ Responsive Approach**

Steps will be taken to ensure that the governance structure, scope of engagement with Indigenous youth, and focus of youth-driven research reflects the “diversity within the diversity” of First Nations, Métis and Inuit youth, including those who identify as LGBTQ2+.

**Call to Action 80—National Day for Truth and Reconciliation**

- \$10 million over two years to Canadian Heritage's Celebration and Commemoration Program, to enable community-level commemoration activities on the proposed National Day for Truth and Reconciliation, and celebrations on National Indigenous Peoples Day.

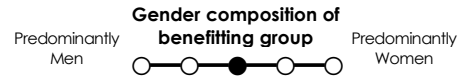
As of 2016, there were 1,673,785 people who identified as Indigenous, nearly 5 per cent of the total population.

- June 21 is National Indigenous Peoples Day, and consultations are underway for the proposed National Day for Truth and Reconciliation.
- These commemorative days would promote the heritage, diverse cultures and contributions of Indigenous Peoples. The Program may target and encourage the participation of specific groups of Indigenous people, particularly youth, but aims for broad participation to raise awareness, promote the values of inclusion and highlight diversity to all.

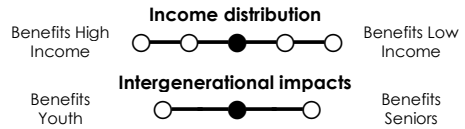
**GBA+ was performed:** Early in the idea development phase

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Continuing Implementation of Jordan's Principle

- *\$1.2 billion over three years to ensure that First Nations children continue to have access to the services that they need through Jordan's Principle.*

Nearly 30 per cent of First Nations children report having one or more chronic health conditions such as asthma, anxiety disorders and learning disorders. By increasing access to health, education and social supports, Jordan's Principle will positively benefit boys, girls and gender-diverse First Nations children, in particular those with disabilities.

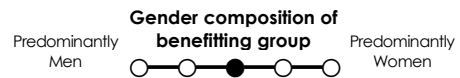
Jordan's Principle provides access to products, services and supports including speech language therapy, educational supports, medical equipment and mental health services. Funding will support access to a variety of culturally relevant services and products according to individual needs.

Jordan's Principle will also benefit lone parents and seniors, who are often overrepresented as caregivers of First Nations children in comparison to non-Indigenous counterparts.

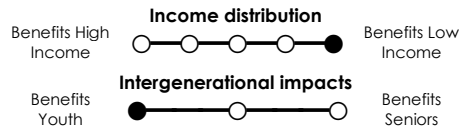
**GBA+ was performed:** On the existing program

**Target population:** Indigenous Peoples—First Nations children and youth with disabilities or health issues

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



More years in good health

## Supporting Inuit Children

- \$220 million over five years to address the immediate needs of Inuit children.

By providing support for an Inuit child-first approach, this initiative is expected to improve the direct delivery of services to Inuit children, who face considerable costs and barriers to services due to the remoteness and small size of communities in Inuit Nunangat. This can result in poorer health outcomes.

This investment will also support planning by Inuit and other government partners, to shift greater control of service delivery and coordination to Inuit regions.

There is limited information on the health of Inuit children in Canada. Budget 2018 provided funding to establish a permanent Inuit-led Health Survey, which will improve the availability of Inuit-specific health data.

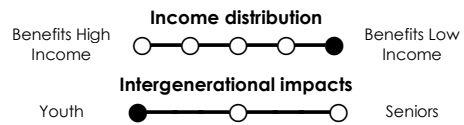
**GBA+ was performed:** Early in the idea development phase

**Target population:** Indigenous Peoples—Inuit children and youth

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



More years in good health



**Preserving, Promoting and Revitalizing Indigenous Languages**

- \$333.7 million over five years and \$115.7 million per year ongoing to support the implementation of the proposed Indigenous Languages Act and to preserve, protect and revitalize Indigenous languages.

This measure will benefit Indigenous Peoples who have lost their traditional languages and culture due to a history of colonial practices and the legacy of the residential school system.

Indigenous women will play an important role in the continuity and transmission of Indigenous languages. As Indigenous women have a greater tendency to participate in Government language and culture activities (63 per cent of applicants to Canadian Heritage's Aboriginal Languages Initiative were female, according to administrative data from 2012 to 2016), women are likely to be the primary transmitters of Indigenous languages to future generations.

Elder members of Indigenous communities are more likely to speak an Indigenous language, and will also play an important role in the transmission of Indigenous languages to future generations.

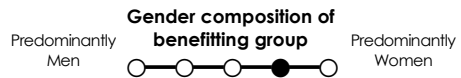
Younger people are generally less likely to be able to speak an Indigenous language, yet they are also the future speakers of Indigenous languages; their language outcomes are critical to the maintenance and revitalization of their languages.

**GBA+ was performed:**

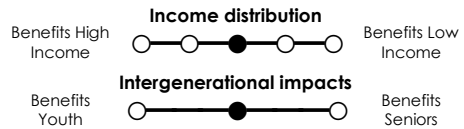
Early in the idea development phase

**Target population:** Indigenous Peoples

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## On Track to Eliminate Boil Water Advisories on Reserve

- \$739 million over five years and \$184.9 million per year ongoing to support continuing efforts to eliminate and prevent long-term drinking water advisories.

Since November 2015, more than 80 long-term drinking water advisories on public water systems on-reserve have been lifted, 36 have been added and as of March 2019, 59 remain in effect.

As of March 2019, an additional 29 drinking water advisories have been in effect for 2 to 12 months.

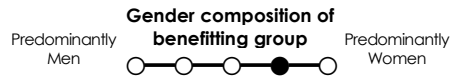
The proposed investments will help ensure that all First Nations communities have sustained access to clean water. These investments may be particularly beneficial to women because they are more likely to be responsible for everyday household tasks and caregiving. These responsibilities become significantly more time-consuming when safe water is not available.

Water operators working on-reserve, as well as Indigenous businesses operating in infrastructure-related industries, could indirectly benefit from the measure, as demand for their services is likely to increase.

**GBA+ was performed:** On the existing program

**Target population:** First Nations people living on-reserve

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



More years in good health

### GBA+ Responsive Approach

- As workers in water operations and infrastructure-related industries are predominantly men, Indigenous Services Canada is working in partnership with First Nations to find ways to increase the number of women working as operators on-reserve.

**Safe and Accessible Spaces for Urban Indigenous Peoples**

- \$60 million over five years to support capital infrastructure investments in Friendship Centres, which deliver the majority of Urban Programming for Indigenous Peoples programming, as well as other urban Indigenous service provider facilities.

Roughly 60 per cent of all Indigenous people live in urban centres.

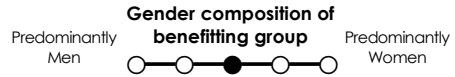
Through Urban Programming for Indigenous Peoples (UPIP), the federal government supports Indigenous social service organizations that deliver culturally enhanced programs and services to urban Indigenous residents, such as help finding a job, assistance accessing childcare and other support.

The proposed measure would support capital infrastructure for UPIP service providers. It is expected to benefit all Indigenous Peoples living in urban areas. Safe and modern facilities will improve access to UPIP's programs and services for women, men, and gender-diverse people, as well as persons within those groups with disabilities.

**GBA was performed:** On the existing program

**Target population:** Indigenous Peoples – First Nations, Inuit and Métis living in urban centres

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Fewer vulnerable individuals living in poverty.

## Improving Emergency Response On-Reserve

- \$211.0 million over five years and \$49.4 million per year ongoing to support increased resiliency and emergency management on-reserve. This investment will also support the creation of an Indigenous Fire Marshall's Office.
- \$48.0 million over four years, starting in 2020–21, to renew funding for infrastructure projects on-reserve that will protect communities from climate-related hazards.

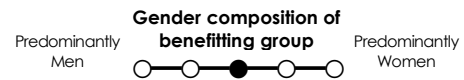
First Nations communities on-reserve face disproportionate health and safety risks from emergencies and natural disasters due to their remoteness and size, their limited access to emergency management, and at times the poor condition of the community infrastructure. These communities are 18 times more likely to be evacuated as a result of disasters than people living off-reserve and fire-related death is more than 10 times higher.

The proposed investment will benefit all members of First Nations communities by increasing community capacity and resiliency. It will also fund infrastructure projects such as dams and culverts to help decrease the need for emergency response and recovery on-reserve. The Indigenous Fire Marshall's Office will empower communities to continue down the path to self-determination and will positively contribute to socio-economic well-being on-reserve. This initiative aligns with Indigenous Services Canada's commitment to devolve service delivery to Indigenous-led institutions.

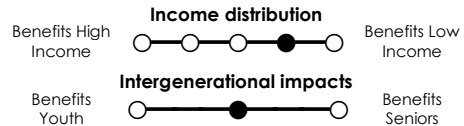
**GBA+ was performed:** On the existing program

**Target population:** First Nations people living on-reserve

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### Improving Assisted Living and Long-Term Care

- \$35 million in 2019–20 to ensure the Assisted Living Program continues to help meet the needs of seniors and people with disabilities.
- \$8.5 million over two years to work with First Nations and Inuit communities on developing a new and more holistic long-term care strategy.

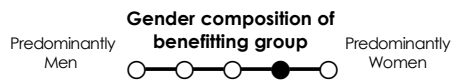
While the population of Indigenous seniors grows, chronic illness and disability remain more common among Indigenous people compared to the non-Indigenous population. The Assisted Living Program can help ensure more people can access local and culturally appropriate services, such as in-home care. Indigenous people living with disabilities and/or chronic health issues, including the elderly, will directly benefit from this program.

Women will benefit slightly more than men: Fifty-six per cent of First Nations seniors and 52 per cent of Inuit seniors are women; and 63 per cent of in-home care clients were women while a majority (53 per cent) of institutional care clients were men. Family members who are caregivers, typically, will also benefit from the provision of supports and services to informal caregivers, as they are responsible for the majority of unpaid care that takes place in the home.

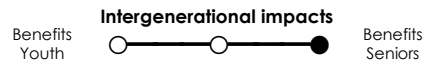
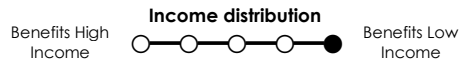
**GBA+ was performed:** On the existing program

**Target population:** First Nations seniors and persons with disabilities

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



More years in good health

**Supporting the National Inuit Suicide Prevention Strategy**

- \$50 million over ten years with \$5 million per year ongoing to support the Inuit Tapiriit Kanatami’s National Inuit Suicide Prevention Strategy.

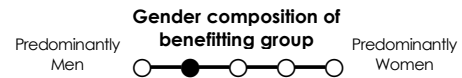
- As described by Inuit Tapiriit Kanatami, Inuit are exposed to several risk factors that have contributed to elevated rates of suicide, such as historical trauma, isolation, abuse, poverty and undiagnosed mental health disorders. In Inuit Nunangat, rates of suicide range from 5 to 25 times the rate of suicide for Canada as a whole.

- This measure will help ensure that Inuit at risk of suicide have greater access to Inuit-specific services and supports that encourage cultural continuity, healthy development, family strength and mental wellness. This will in turn help to build resilience in Inuit families and communities, and to reduce suicide in Inuit Nunangat.

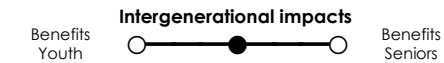
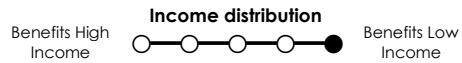
**GBA+ was performed:** On the existing program

**Target population:** Inuit

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Improved mental health



**GBA+ Responsive Approach**

- The National Inuit Suicide Prevention Strategy supports Inuit-designed solutions to address underlying suicide risk factors. Inuit regions will decide how funding is allocated, and take diverse community needs into account.

## Supporting Indigenous Business Development

- \$78.9 million over five years and \$15.8 million per year ongoing to support Indigenous entrepreneurs and economic development through the Community Opportunity Readiness Program.
- \$50 million over five years to enhance the funding of the Métis Capital Corporations to support the start-up and expansion of Métis small and medium-sized enterprises.

In 2016, the median employment income for Indigenous people living on-reserve was roughly half that of the non-Indigenous population (\$17,251 vs. \$34,013).

- The proposed investment will advance Indigenous economic prosperity through targeted investments by supporting commercial and economic development at the community level through increased funding for the Community Opportunity Readiness Program (CORP). Designed to address the economic marginalization of Indigenous Peoples and provide funding and institutional support to help close socio-economic gaps, expected results include increased employment and better income for Indigenous Peoples, including women and youth. Investments will lead to increased community own-source revenue, which tends to be reinvested within communities in areas such as health, skills training and education.

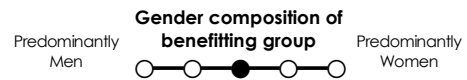
Since its inception in 2014–15, CORP has provided nearly \$215 million in funding for over 890 projects.

The proposed investment to support Métis Capital Corporations will further support Métis entrepreneurs by creating more opportunities to start and expand businesses.

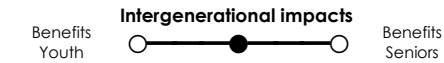
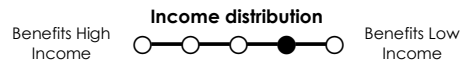
**GBA+ was performed:** On the existing program

**Target population:** Indigenous Peoples

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Increased opportunities for women to start and grow their businesses, and succeed on a global scale

## Supporting Indigenous Entrepreneurs Through the Indigenous Growth Fund

- Up to \$100 million to support the Indigenous Growth Fund through the Social Finance Fund and the Business Development Bank of Canada.
- \$17 million over three years, starting in 2020-21, to expand the Aboriginal Entrepreneurship Program.

- According to the National Aboriginal Capital Corporations Association (NACCA), approximately 30 per cent of Indigenous entrepreneurs supported by Aboriginal Financial Institution (AFI) financing in 2017–18 were women. Further, approximately 30 per cent of AFI-supported Indigenous entrepreneurs were 35 years or younger.

- With a cumulative investment of \$245 million since their inception in 1987, AFIs have provided over 42,000 loans to Indigenous businesses with a total loan value of \$2.3 billion.

- Since NACCA's inception in 2005, federal support delivered under the Aboriginal Entrepreneurship Program totals \$475.7 million.

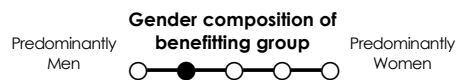
- These proposed investments will further support Indigenous entrepreneurs and more ambitious projects. Expected results include increased employment and better income for Indigenous Peoples, including women and youth. Improving access to capital through the Aboriginal Entrepreneurship Program will create more opportunities for Indigenous entrepreneurs to start and expand businesses.

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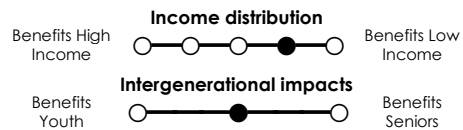
**GBA+ was performed:** Mid-point

**Target population:** Indigenous Peoples

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Increased opportunities for women to start and grow their businesses, and succeed on a global scale



### GBA+ Responsive Approach

- Through the Indigenous Growth Fund, NACCA will also provide targeted support to help Indigenous women and youth prepare for entrepreneurship activities, including access to start-up resources, training and business networks.



## Indigenous Engagement on Resource Projects

- \$12.8 million in 2019–20 to maintain the Government's capacity to conduct meaningful consultations with Indigenous communities on major natural resource projects and support Indigenous economic participation in the natural resource sector.

- Major natural resource projects can offer significant opportunities to Indigenous communities by providing jobs, business opportunities and a source of revenue. Many Indigenous communities are aware of these opportunities, and invest in developing their own projects and partner with others in large-scale projects.

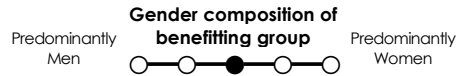
- According to Statistics Canada, Indigenous Peoples are more likely to work in the natural resources sector than non-Indigenous persons.

- Supporting participation by Indigenous communities in major resource projects can also support self-determination through wealth creation and economic development for Indigenous communities.

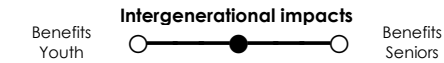
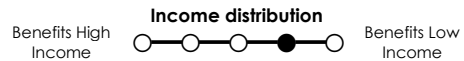
**GBA+ was performed:** Later stage

**Target population:** Indigenous Peoples; natural resource sector

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Equal and full participation in the economy

### **GBA+ Responsive Approach**

- Consultations on natural resource development projects and program activities designed to increase Indigenous participation in natural resource projects are designed to be inclusive, regardless of the gender or other identity factors of the Indigenous participants.

## Expanding Support for Artists and Cultural Events

- \$60.0 million over two years to enhance support for the Canada Music Fund, Canada Arts Presentation Fund, Building Communities through Arts and Heritage program, and Celebration and Commemoration program.

The programs being funded are broadly designed for the benefit of all Canadians.

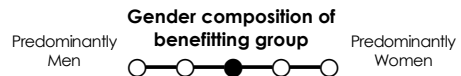
Arts occupations have proportionally high levels of women participation, with women representing 51 per cent of artists and 48 per cent of the workforce in this industry. However, on average women artists earn 31 per cent less than men artists.

- Meanwhile, 49 per cent of professional arts presenters serve Indigenous, official language minority and/or culturally diverse audiences as part of their mandate.
- The Canada Music Fund and Canada Arts Presentation Fund support culturally diverse artists. The Building Communities and Celebrations and Commemorations initiatives support festivals and celebrations that foster diversity and inclusion, including Canada Day and Multiculturalism Day celebrations as well as festivals for particular cultural groups (e.g. Pride festivals, pow wows).

**GBA+ was performed:** On the existing program

**Target population:** All Canadians; arts sector

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

This measure will include gender and diversity considerations when determining grants and contribution funding under the various programs, in order to minimize the barriers to funding for artists from particular communities (e.g. Indigenous, ethnic minority). Moreover, funding will aim to bolster support for celebrations and festivals celebrating underserved cultural communities such as French language minority groups outside of Quebec and the LGBTQ2+ community.

- In addition, to further support Canadian Heritage's efforts to integrate GBA+ in program design, Budget 2019 also proposes \$1.0 million over two years to improve the collection of disaggregated data and strengthen reporting requirements for the programs being funded.

## Advancing Gender Equality

- \$160 million over five years to the Department for Women and Gender Equality for the Women's Program, strengthening support for gender equality.

- This funding is expected to result in positive long-term impacts for women, girls and gender diverse people in Canada within the three key pillars of the program—ending gender-based violence, improving economic security and encouraging greater leadership.

- Statistics in Canada show that women are more likely to be violently victimized than men, have lower labour force participation rates, and are underrepresented in politics and positions of leadership.

- While these programs are expected to benefit women in particular, all Canadians will benefit from the greater gender equality that this initiative will promote. The same gender norms that constrain opportunities for women can have negative effects on men, who face gender-specific challenges of their own. For example, men tend to die younger, are more likely to commit suicide, to be incarcerated, to be homeless and to have addiction issues.

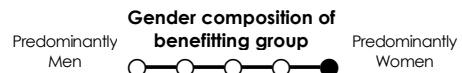
- Gender norms also have a significant impact on the lives of LGBTQ2+ individuals who often face discrimination and harassment based on gender identity and sexual orientation.

- Please see chapter 5: Equality for an overview of the state of gender equality in Canada today, including key statistics.

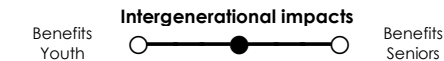
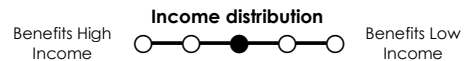
**GBA+ was performed:** On the existing program

**Target population:** Women, girls, gender diverse people; all Canadians through greater gender equality

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Equal and full participation in the economy



Encouraging women in leadership positions



Addressing gender-based violence

## Expanding the Work of the LGBTQ2+ Secretariat

- \$20 million over two years to address the unique needs and persisting disparities among LGBTQ2+ Canadians by investing in capacity building and community-level work of Canadian LGBTQ2+ service organizations.
- \$1.2 million in 2020-21 to support the ongoing establishment of the LGBTQ2+ Secretariat.

The LGBTQ2+ Secretariat leads ongoing engagement with LGBTQ2+ stakeholders in order to ensure that diverse community and intersectional perspectives and experiences inform the advice that the LGBTQ2+ Secretariat provides. A wide range of engagements and consultations were undertaken and these groups have consistently raised underfunding as a major barrier to their ability to provide services for their communities.

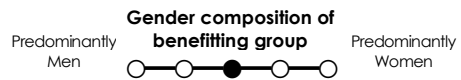
Through capacity building and community-level work, historically marginalized and presently underserved groups can be better represented and supported by Government. This measure will help provide voices to intersectional groups within the LGBTQ2+ populations, especially those who face continued barriers.

According to a recent study by the Centre of Diversity and Inclusion, LGBTQ2+ individuals were more likely to experience discrimination in the workplace (29.1 per cent) than non-LGBTQ2+ individuals (2.9 per cent).

**GBA+ was performed:** Later stage

**Target population:** LGBTQ2+ people and communities

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Introducing A New Anti-Racism Strategy

- \$45 million over three years to increase funding for the Multiculturalism Program and to develop and implement a new federal Anti-Racism Strategy. In addition, \$25 million over five years is provided for projects and capital assistance to celebrate, share knowledge and build capacity in Black Canadian communities.

Approximately 1 in 5 visible minority respondents to the 2014 General Social Survey reported feeling discrimination or unfair treatment in the five years preceding the survey, and 63 per cent believed it was based on their race or skin colour.

It is estimated that men from visible minority groups are 24 per cent more likely to be unemployed than men from non-visible minority groups.

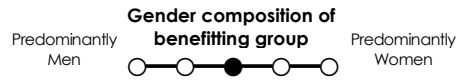
- Visible minority women are 48 per cent more likely to be unemployed than and on average earn 55.6 per cent of the income of non-visible minority men.
- The establishment of a new Anti-Racism Strategy and related community-based projects and initiatives within the Multiculturalism Program aim to directly address discrimination, particularly against visible minority communities, religious minorities and Indigenous communities.

### GBA+ was performed:

Early in the idea development phase

**Target population:** Visible minority communities; all Canadians

### Expected Direct Benefits (gender):



### Expected Impacts (income, age distribution):



## GBA+ Responsive Approach

- While mainly focusing on visible minority communities, religious minorities and Indigenous peoples, taking intersectionality into account, the Anti-Racism Strategy touches on issues that affect various groups differently across Canada. As such, GBA+ will be integrated in the selection of grants and contributions project funding.

## Enhancing Support for Minority-Language Education in Canada

- *The Government is committed to enhancing its support for minority-language education, as it works with provinces and territories to finalize the next Protocol for Agreements for Minority-Language Education and Second-Language Instruction.*

There are more than one million Francophones living outside Quebec and over 1.1 million Anglophones living in Quebec.

The measure is expected to directly benefit minority-language communities, particularly youth who are in primary or secondary school, and to have broadly gender-balanced impacts. Nationally, there is little difference between the bilingualism rate among women (17.8 per cent) and men (18 per cent).

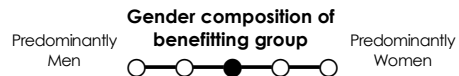
Francophone minority communities outside of Quebec tend to be in rural areas, comprised older demographics, and tend to be in lower household income categories than the Anglophone majority. As such, this measure may have gradual but positive income distributional impacts by improving the ability of language minority communities to be educated in their official language of choice, through better services and programming.

In addition, women, including those within the minority language education system, represent over 74 per cent of teachers. As such, women may indirectly benefit more from the additional resources for minority language education, such as improved career opportunities, considering that they represent a majority of the teaching profession.

**GBA+ was performed:** On the existing program

**Target population:** Official language minority communities, youth

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Tax Credit for Journalism Organizations

- *Budget 2019 proposes a 25-per-cent refundable tax credit on eligible labour costs, available to qualifying Canadian news organizations*

- Quality, original news content is essential to the proper functioning of a democracy, and helps enable members of Canadian society to make an informed assessment of the issues that may significantly affect their lives and well-being.

- To support the production of quality news journalism, Budget 2019 proposes to introduce a 25-per-cent refundable tax credit on eligible labour costs to qualifying Canadian news organizations, starting January 1, 2019.

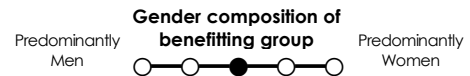
- While this measure is expected to benefit all Canadians by promoting the availability of high quality original news content, it will directly support labour costs associated with eligible workers in the journalism sector. Roughly 48 per cent of journalists in Canada are women, and overall in the information, culture and recreation sector women make up roughly 45 per cent of employees. Roughly 2.2 per cent of employees in this sector are Indigenous people compared to 3 per cent across all industries.

The measure may also benefit the shareholders of eligible Canadian news organizations. Men receive a larger share of overall dividend payments (60 per cent).

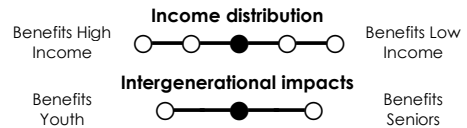
**GBA+ was performed:** Early in the proposal development phase

**Target population:** All Canadians; journalism sector

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Tax Credit for Digital News Subscriptions

- *Budget 2019 proposes to create a new temporary tax credit for subscriptions to digital news produced by certified Canadian journalism organizations. This measure introduces a 15-per-cent non-refundable tax credit for individuals who purchase eligible digital news subscriptions.*

Quality, original news content is essential to the proper functioning of a democracy, and helps enable members of Canadian society to make an informed assessment of the issues that may significantly affect their lives and well-being.

To support the accessibility of quality news journalism, this measure introduces a 15-per-cent non-refundable tax credit for individuals who purchase eligible digital news subscriptions.

Subscribers to digital news sources are expected to primarily benefit from this measure. Although limited data exist on the characteristics of this beneficiary group, it is anticipated that taxpayers from middle and high-income households will primarily benefit.

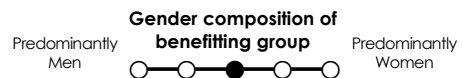
Indirectly, the measure is expected to benefit a wide variety of individuals and groups that rely on the Canadian news industry as a regular source of news and information, including, in particular, rural or remote communities. Canadian journalism organizations are also expected to benefit significantly from this measure.

The group consisting of journalists in Canada is broadly gender-balanced. Roughly 48 per cent of journalists in Canada are women, and overall in the information, culture and recreation sector, women make up roughly 45 per cent of employees. Roughly 2.2 per cent of employees in this sector are Indigenous people compared to 3 per cent across all industries.

**GBA+ was performed:** Mid-point

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**





## Access to Charitable Tax Incentives for Not-for-Profit Journalism

- *Budget 2019 proposes to create a new category of qualified donees for journalism organizations that produce and disseminate news on a not-for-profit basis.*

- Quality, original news content is essential to the proper functioning of a democracy, and helps enable members of Canadian society to make an informed assessment of the issues that may significantly affect their lives and well-being.

- To support the production of quality news journalism, Budget 2019 proposes to create a new category of qualified donees for journalism organizations that produce and disseminate original news content of public importance to Canadians on a not-for-profit basis.

- The measure is intended to support Canadian journalism organizations by enabling them to receive donations and issue official donation receipts and access philanthropic support (i.e., funding from registered charities).

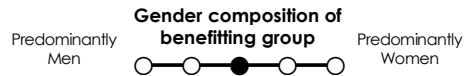
- The measure is designed to benefit the journalism industry as a whole. The group consisting of journalists in Canada is broadly gender-balanced. Roughly 48 per cent of journalists in Canada are women, and overall in the information, culture and recreation sector women make up roughly 45 per cent of employees. Roughly 2.2 per cent of employees in this sector are Indigenous people compared to 3 per cent across all industries.

Indirectly, the proposal is expected to benefit a wide variety of individuals and groups that rely on the Canadian news industry as a regular source of news and information, including, in particular, rural or remote communities.

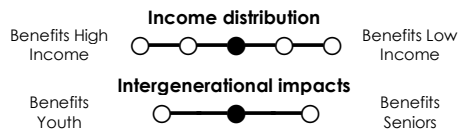
**GBA+ was performed:** Mid-point

**Target population:** Journalism sector

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Supporting Donations of Cultural Property

- *Budget 2019 proposes to amend the Income Tax Act in response to a recent Federal Court decision in order to ensure the continued availability of tax incentives for certain donations of cultural property to designated Canadian institutions and public authorities.*

- Many Canadian cultural institutions lack the resources to purchase cultural property for their collections. Budget 2019 proposes an amendment to ensure tax incentives that will encourage the growth of such collections via donated works.

- There are currently insufficient data to adequately assess the extent to which the enhanced tax incentives for cultural property impact men and women, however, the benefits are likely to go disproportionately to high-income or wealthy donors.

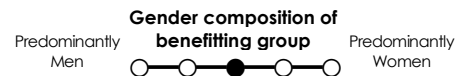
- Canadian cultural institutions and those that visit them would directly benefit from the proposal. The workforce of Canadian museums and galleries tends to be predominantly women: Women hold 70 per cent of director positions in the 80 Canadian art galleries and museums that receive core funding from the Canada Council; and women account for 66 per cent of workers at not-for-profit art galleries across Canada and 67.9 per cent of national museum workers.

- In terms of museum visitors, attendance is broadly gender-balanced, with women visiting local museums in slightly higher numbers (50 per cent) than men (46 per cent). Attendance is skewed towards higher income and higher education categories.

**GBA+ was performed:** Mid-point

**Target population:** All Canadians; museum sector

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Ensuring a Safe and Healthy Sport System

- \$30 million over five years, with \$6 million per year ongoing, to Canadian Heritage to support sports organizations in their efforts to foster a fair, safe and healthy competitive sport environment, by addressing key issues such as concussions and doping.

- This investment is expected to help remove barriers to sport participation for all Canadians, by ensuring that the Canadian sport system is responsive to emerging social and health-related issues and promotes fair play.

- While research shows that 79 per cent of boys and 70 per cent of girls participate in sport, adolescent girls tend to drop out of sport and physical activity at a much higher rate than boys.

- Survey data indicate that 37 per cent of children and youth with disabilities never take part in organized physical activities, compared to 10 per cent among those without disabilities.

- Only a third of five- to 17-year-olds achieve the level of daily physical activity recommended by the Canadian 24-Hour Movement Guidelines for children and youth. Youth are dropping out of sport and physical activity as they get older.

- Sport participants are more likely to be found in the higher household income categories than in the lower household income categories. For example, fewer than one in ten individuals with a household income of less than \$20,000 per year and 15 per cent of Canadians with a household income in the range of \$20,000 to \$29,999 participate in sport, compared to 33 per cent of Canadians with a household income greater than \$80,000.

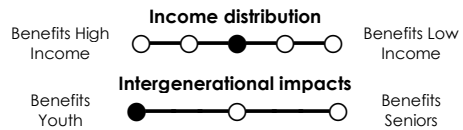
**GBA+ was performed:** Early in idea development phase

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Supporting Veterans as They Transition to Post-Service Life

- \$135.1 million over six years, beginning in 2018–19, with \$24.4 million ongoing, to Veterans Affairs Canada and the Department of National Defence to make the process simpler and seamless for veterans and members of the Canadian Armed Forces as they transition from service to civilian life.

When adjusting to life after service in the Canadian Armed Forces, 52 per cent of Regular-Force Veterans reported an easy adjustment to life after service, while 32 per cent reported difficulty.

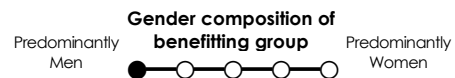
Officers had a lower rate of difficult adjustment: 17 per cent, compared to 29 per cent of Senior Non-Commissioned Members and 39 per cent of Junior Non-Commissioned Members. Veterans who have recently left the military (between 2012 and 2015) had a higher rate of difficult adjustment (42 per cent), compared to those who left between 1998 and 2012 (29 per cent).

- Among those seeking services to help with their transition, needs can vary. Veterans Affairs Canada's 2016 Service Delivery Review identified that there are those who are able to navigate and access information and online tools with little to no assistance; those who occasionally need assistance to navigate the vast array of benefits and programs; and, those who require considerable, ongoing support during their transition.
- This measure addresses challenges faced by all of these groups to successfully transition from military to post-military life.
- The population of CAF members and veterans who will benefit from this measure is predominantly male given that 86 per cent of Canadian veterans are men. However, spouses, partners and families will also benefit indirectly from improved transition services. Informal caregivers, in particular—who are predominantly women—will face fewer barriers in supporting their veteran family members in accessing benefits and services.

**GBA+ was performed:** Early in the idea development phase

**Target population:** Serving members of the Canadian Armed Forces, veterans and their families

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

- Veterans Affairs Canada and Department of National Defence will monitor the impacts of this measure to ensure equality of access and outcomes in the transition process.

## Supporting Research on Military and Veteran Health

- \$20.1 million over five years to create a Centre of Excellence on Chronic Pain Research and \$25 million over ten years to the Canadian Institute of Military and Veteran Health Research to ensure military members, veterans and their families are supported by research that focuses on their specific needs.

- Canadian Armed Forces members and veterans who will benefit from this measure are predominantly men given that most members of the military are men.
- Family members also stand to benefit indirectly from this initiative. These measures may help minimize the barriers that informal caregivers—who are predominantly women—must navigate as they support their veteran family members. Military and veteran health researchers also stand to benefit indirectly from this measure. While the representation of women and men varies within specific disciplines, CIMVHR's network of researchers, for example, is gender balanced, which suggests that the benefits of additional research work in this area would accrue equally to men and women researchers.

Veterans report chronic conditions, including arthritis (29 per cent), depression (21 per cent), anxiety (15 per cent), and post-traumatic stress disorder (PTSD) (14 per cent), at higher prevalence than Canadians of comparable age and sex.

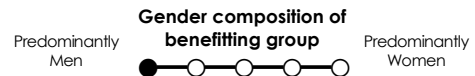
The prevalence of chronic pain is almost double that of the general Canadian population. Chronic pain is more prevalent in veterans who are women (49 per cent), than in their male counterparts (40 per cent).

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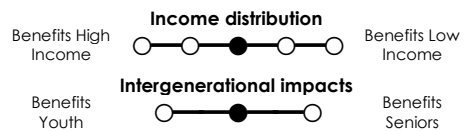
**GBA+ was performed:** Mid-point

**Target population:** Serving members of the Canadian Armed Forces, veterans and their families

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### **GBA+ Responsive Approach**

The Canadian Institute for Military and Veteran Health Research is exploring emerging research opportunities related to gender and other diversities in military and Veteran populations.

## Supporting Veterans' Families

- \$150 million over five years for a new Veterans' Survivors Fund.

Eighty-six per cent of Canadian veterans are men. Disaggregated data based on the identity characteristics of survivors of veterans are not available.

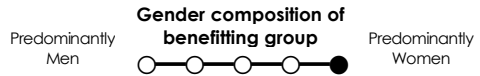
The Life After Service Survey (2016) indicated that veterans report higher rates of being married or in a common-law relationship (73 per cent vs. 77 per cent), compared to Canadians of similar age and gender.

Family structure surrounding veterans varies by age group. For example, the most common family composition for veterans aged 55 or older was the veteran living with their partner (74 per cent). For veterans aged 35 to 54, the most common family composition includes children (43 per cent). For veterans under the age of 35, the most common family composition includes children (35 per cent), or living with extended family (25 per cent).

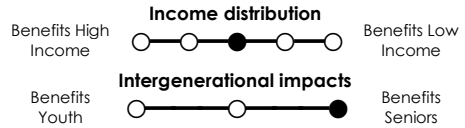
**GBA+ was performed:** Early in the idea development stage

**Target population:** Survivors of veterans who married or entered into common law relationships after the age of 60

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Commemorating Canada's Veterans: Highway of Heroes

- \$2.9 million over three years to Veterans Affairs Canada to support the Highway of Heroes project, which will see 2 million trees being planted between Trenton and Toronto, in commemoration of Canadians who have served in uniform since Confederation.

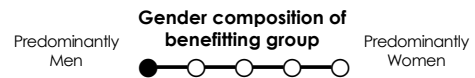
- All Canadians will benefit from this commemorative tree planting initiative, which will serve as a reminder of those who have served in uniform. Members of the Canadian Armed Forces and veterans, who are predominantly men, will benefit in particular from this project.

- In addition, those employed to plant trees and prepare the soil will indirectly benefit. Given that 82.5 per cent of workers under the "Harvesting, Landscaping and Natural Resources" occupational classification are men, it is likely that the majority of individuals hired would be men. It is also likely that those hired through this initiative will be predominantly those in Ontario where the project is located.

**GBA+ was performed:** Later stage

**Target population:** All Canadians; veterans

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Commemorating Canada's Veterans: Supporting the Juno Beach Centre

- \$2.5 million over five years to support of the operations of the Juno Beach Centre

The Juno Beach Centre is a Second World War museum in Normandy, France, that pays homage to the 45,000 Canadians who lost their lives during the War.

The direct beneficiaries of this measure are all the Centre's visitors as well as the veterans and families of veterans who are commemorated at the Centre.

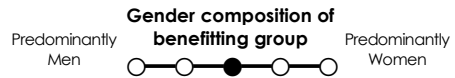
The Centre makes an effort to promote diversity and inclusion in its programming. For example, starting in March 2019, the "Great Women During the War: 1939 - 1945" exhibit, developed in partnership with the Canadian War Museum, will be featured at the Centre.

Many youth are hired by the Centre and will indirectly benefit from this initiative. Canadian youth are hired to provide interpretive services and tools are developed to engage educators and youth in remembrance.

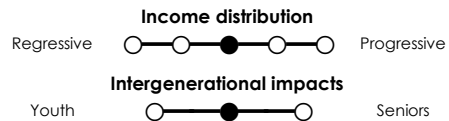
**GBA was performed:** Early stage

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**





## Recognizing Metis Veterans

- \$30 million to recognize the contribution of Métis veterans to the Second World War efforts and to commemorate the sacrifices and achievements of all Métis veterans.

Surviving Métis veterans of the Second World War or their estates will benefit directly from the initiative.

All Métis veterans will directly benefit from commemorative activities.

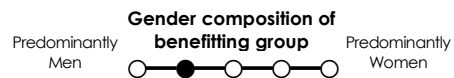
All Canadians will also benefit from this initiative, which will build our country's knowledge and understanding of the contribution and sacrifices of all Métis Veterans. Young Canadians will benefit in particular as Canada's commemorative initiatives increasingly focus on engaging Canadian youth in commemorating military history and heritage.

Canada's Indigenous peoples - Métis, First Nations and Inuit - have a proud tradition of military service. While exact numbers are difficult to determine, the rate of Indigenous participation in Canada's military has been significant. It is estimated that as many as 12,000 Indigenous people from Canada served in the two World Wars, with at least 500 of them losing their lives.

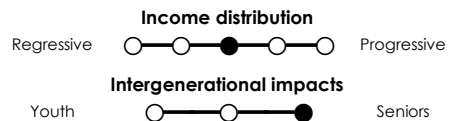
**GBA was performed:** Early in the proposal development phase

**Target population:** Métis veterans and their families

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Introducing a National Dementia Strategy

- \$50 million over five years to support the implementation of a National Dementia Strategy.

Dementia is having a significant and growing impact on Canadians. As dementia progresses, it becomes highly debilitating for affected individuals, leading to major health impacts and dependency.

By providing funding to support a National Dementia Strategy and working with provinces, territories and other stakeholders, this initiative is intended to optimize the quality of life of all Canadians living with dementia and their caregivers and family members, as well as raise awareness and help prevent the onset of dementia.

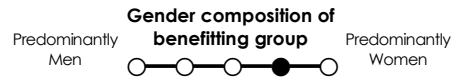
Women will benefit more from this measure than men. In 2015-16, more than 419,000 Canadians (6.9 per cent) aged 65 years and older were living with diagnosed dementia, two-thirds of whom are women. Emerging research on genes and sex hormones indicates non-modifiable risk factors disproportionately affect women. Furthermore, the majority of caregivers to persons with dementia are women (80 per cent).

Additionally, Indigenous people, persons with disabilities, and those who identify as LGBTQ2+ will also benefit from this measure, as they are at a greater risk for developing dementia.

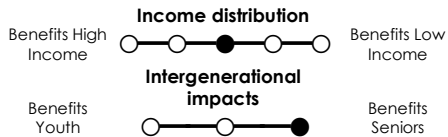
**GBA+ was performed:** On the existing program

**Target population:** Seniors, people with dementia, their caregivers and family members

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



More years in good health

### **GBA+ Responsive Approach**

The proposed initiative will develop culturally sensitive programming, information, resources and tools that are tailored to specific population groups, such as women, Indigenous populations, LGBTQ2+, official language minority communities and visible minority groups.

There will be a particular focus on supporting access to services and information related to dementia for rural, remote and northern communities.

## Creating a Pan-Canadian Database for Organ Donation and Transplantation

- \$36.5 million over five years with \$5 million per year ongoing to support a pan-Canadian data and performance system for organ donation and transplantation.

Every year, approximately 250 individuals die while on the wait list for an organ transplant. Approximately 3,000 organs were donated in 2017, but 4,500 individuals remained on waiting lists.

The pan-Canadian data and performance system for organ donation and transplantation will benefit all Canadians by improving transplant practices and patient outcomes.

While the group benefitting from organ donations is broadly gender-balanced, men are more likely than women to require transplants, and men are also more likely than women to receive an organ transplant (62 per cent).

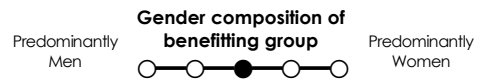
Moreover, this initiative may improve outcomes for Indigenous patients. Data show that Indigenous kidney patients are less likely to receive kidney transplants than non-Indigenous patients.

While Canadian men and women donate at comparable rates overall, more deceased donors were men (62 per cent) and more living donors were women (63 per cent).

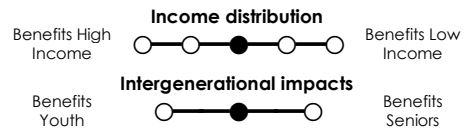
**GBA+ was performed:** Mid-point

**Target population:** All Canadians, rural and remote communities

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



More years in good health

## Expanding Health-Related Tax Relief

- *Budget 2019 proposes to expand health-related tax relief under the GST/HST system to better meet the health care needs of Canadians.*

- Providing GST/HST relief for human ova and *in vitro* embryos will benefit couples experiencing infertility, same-sex couples and single individuals, who require donated human ova and *in vitro* embryos for use in assisted human reproduction.

According to a 2009-10 Statistics Canada study, 15 per cent of couples that attempted to conceive reported having sought medical help for conception, and 19 per cent of these couples reported using assisted reproduction techniques.

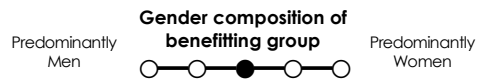
- Additionally, this measure will provide GST/HST relief for foot-related medical devices and for multidisciplinary health care services will primarily benefit persons with disabilities and persons with health issues.

### GBA+ was performed:

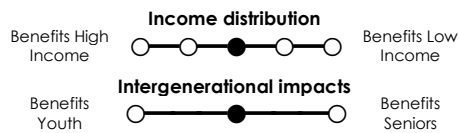
Early in the proposal development phase

**Target population:** Persons with disabilities, persons with health issues, as well as couples experiencing infertility, same-sex couples and single individuals who wish to form a family

### Expected Direct Benefits (gender):



### Expected Impacts (income, age distribution):



## Enhancing the Federal Response to the Opioid Crisis in Canada

- \$30.5 million over 5 years, with \$1 million in ongoing funding, to target key gaps in intervention related to the opioid crisis.

- This investment will have positive direct impacts on many sectors of the population that have been particularly affected by the opioid crisis, including men, women, Indigenous peoples, LGBTQ2+ subpopulations, incarcerated populations, and individuals with mental health challenges.

- Most apparent opioid-related deaths occurred among men (76 per cent) and among individuals between the ages of 30 and 39 (27 per cent).

- Women have also been impacted by the crisis, as they are more likely than men to have a chronic pain condition that is treated with opioids. The effects of long-term opioid use also have specific health risks for women (e.g., infertility, neonatal risks, cardiac risks).

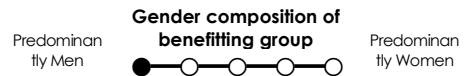
In addition, the overdose death rates for First Nations peoples in Alberta and British Columbia are three and five times higher respectively than non-First Nations people.

Overdose deaths accounted for 30 per cent of non-natural deaths in in federal correctional facilities in 2015-16, with fentanyl identified as a standalone or contributing substance in 69 per cent of overdoses. It should be noted that men also account for 83 per cent of adult admissions to correctional services.

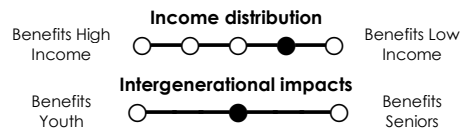
**GBA+ was performed:** Early in idea development phase

**Target population:** Individuals affected by the opioid crisis

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



More years in good health



### GBA+ Responsive Approach

Addressing key gaps in harm reduction and treatment services (e.g., expanding the supply of naloxone kits and safe supply of prescription opioids) across the country will reduce barriers in accessing care for individuals in underserved communities.

## Supporting a Pan-Canadian Suicide Prevention Service

- \$25 million over five years, and \$5 million per year ongoing, to work with experienced and dedicated partners in the space to support a fully operational pan-Canadian suicide prevention service.

In 2016, close to 4,000 people died by suicide. An average of 10 people die by suicide each day in Canada.

A pan-Canadian suicide prevention service will help to ensure that all Canadians have access to suicide prevention support across Canada.

This measure should predominantly benefit men and boys, Indigenous peoples and the LGBTQ2+ community. Men comprise around 75 per cent of all suicide deaths each year, although women are hospitalized for self-harm one and a half times more than men.

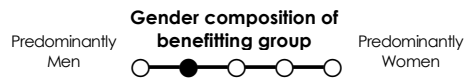
Suicide is the second leading cause of death among youth (15-24 years old) and young adults (25-34 years old).

First Nations youth die by suicide about 5 to 6 times more often than non-Indigenous youth. Suicide rates for Inuit youth are among the highest in the world. Thoughts of suicide and suicide-related behaviour are disproportionately prevalent among LGBTQ2+ people; and highest among transgender people; one study reports that more than 10 per cent of transgender people have attempted suicide in the previous year.

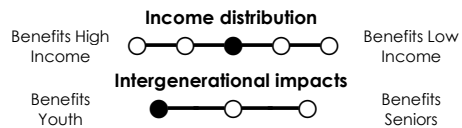
**GBA+ was performed:** Early in idea development phase

**Target population:** All Canadians; persons with mental health issues

### Expected Direct Benefits (gender):



### Expected Impacts (income, age distribution):



Improved mental health

## Supporting Community-Based Housing for People with Complex Health and Social Needs in Prince Edward Island

- \$50.8 million over 5 years to support a Public Safety Housing Project in Prince Edward Island (PEI)

The measure will benefit individuals in PEI with complex health and social needs, including those with a mental health disorder, those requiring specialized treatment or those experiencing chronic substance abuse, dependency or housing instability.

For persons 12 years and older in PEI in 2017, 7.2 per cent perceived their mental health to be fair or poor (Statistics Canada).

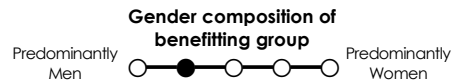
In 2014-15, 2,606 individuals accessed publicly funded substance use treatment services in PEI, with the majority being men aged 25-34 (Canadian Centre on Substance Use and Addiction).

Alcohol was the substance most commonly reported as the reason for seeking treatment, at 44.3 per cent of treatment events, followed by opioids (31 per cent) and cannabis (15 per cent).

**GBA was performed:** Later stage

**Target population:** Prince Edward Island residents with complex health and social needs

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Reducing poverty and supporting health and well-being

## Supporting a Safe and Non-Discriminatory Approach to Plasma Donation

- \$2.4 million over three years to Health Canada for research on plasma donation by men who have sex with men.

Plasma is an antibody-rich liquid found in human blood. Canadians with a wide range of health issues depend on products derived from plasma to treat hematologic, neurologic, rheumatologic and dermatologic illnesses, among others.

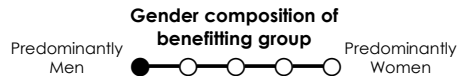
Blood and plasma donor screening practices in Canada have been seen as discriminatory, as they can perpetuate harmful myths and stereotypes about the health of men who have sex with men. The evidence generated by Budget 2019's proposed investment in research on plasma donation by men who have sex with men could help to inform future changes to plasma donation policy.

There are no data available on exactly how many Canadians with health issues use blood plasma, given the wide range of plasma-derived products as well as medical conditions that can be treated with plasma, or the number of Canadians who donate plasma.

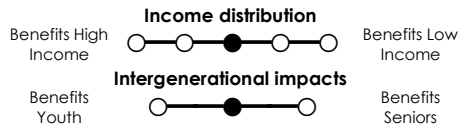
**GBA+ was performed:** On the existing program

**Target population:** People who identify as LGBTQ2+

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

Proposed Budget 2019 funding would include support for consultation with those groups most affected by changes to blood and plasma donor policies in Canada. This includes the LGBTQ2+ community, Canadian patients who rely on plasma, and manufacturers of plasma-based products.



## Supporting Employment for Persons with Intellectual Disabilities and Autism Spectrum Disorders

- \$12 million over three years for the Ready, Willing and Able program to support employment opportunities for persons with intellectual disabilities and Autism Spectrum Disorders.

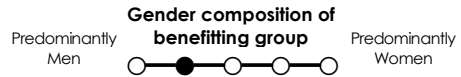
- Within Canada, there are a growing number of working-age adults with an intellectual disability and Autism Spectrum Disorders (ASD), who face long-standing barriers to fully participating in the labour market. For these individuals, this can result in social exclusion, and poverty. For employers and Canadian society, these individuals represent an untapped source of able workers.

- Ready, Willing and Able will benefit individuals with intellectual disabilities and ASD. The prevalence of developmental disabilities is higher among men than among women. Of the 315,470 persons aged 15 and over with a developmental disability, identified in the 2017 Canadian Survey on Disability, 192,160 (61 per cent) were men and 123,310 (39 per cent) were women.

**GBA+ was performed:** Later stage

**Target population:** Persons with intellectual disabilities

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Equal and full participation in the economy

## More Accessible Federal Government Workplaces

- \$13.7 million over five years, starting in 2019-20, and \$2.9 million per year ongoing to help identify, remove and prevent technological barriers in federal government workplaces.

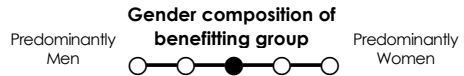
About 10,000 employees in the federal public service self-identify as having a disability, and the federal government has committed to hiring at least 5,000 people with disabilities over the next five years.

Accessible workplaces with appropriate tools will allow disabled employees to fully participate in an increasingly digital work environment.

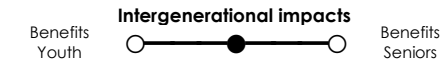
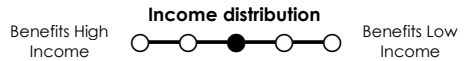
**GBA+ was performed:** On the existing program

**Target population:** Federal government employees with disabilities

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Equal and full participation in the economy

## Inclusion of Canadians With Visual Impairments and Other Print Disabilities

- \$25.8 million to the Centre for Equitable Library Access and independent Canadian publishers to support the production of accessible materials for people with print disabilities.

Approximately 2.4 million Canadians over the age of 15 have a learning, physical or visual disability that prevents them from reading conventional print. Only a small fraction of published books are made available in accessible formats.

The measure would reduce barriers to literacy, education, and social and economic inclusion.

The incidence of print disabilities increases with age. As a result, increased access to reading material is expected to benefit more current and future seniors.

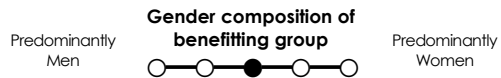
While fewer younger individuals have print disabilities, those that do are expected to benefit significantly from this initiative as it will help them gain the knowledge and skills needed to participate in the economy and society.

While negative impacts are not expected for any groups, individuals residing in rural or remote communities may not benefit as much given they may not as readily have access to the published materials.

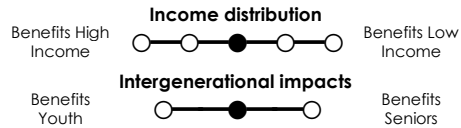
**GBA+ was performed:** Mid-point

**Target population:** Persons with disabilities

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Equal opportunities and diversified paths in education and skills development



### GBA+ Responsive Approach

The Government will work with publishers and the not-for-profit sector to ensure a more equitable distribution of accessible reading materials across Canada.

## Inclusion of Canadians With Visual Impairments and Other Print Disabilities—Other

- \$1.0 million for the Canadian National Institute for the Blind (CNIB) to improve employment of persons with visual impairments by connecting them to employers.
- \$0.5 million to promote innovation in accessible electronic payment terminals so persons with disabilities can make transactions independently.

One in five Canadians over the age of 15, or 6.2 million individuals, have one or more disabilities. Persons with disabilities face lower employment than Canadians without disabilities; only 59 per cent of Canadians with disabilities are employed compared to 80 per cent of Canadians without disabilities.

Funding to CNIB will ensure that more Canadians with visual impairments have employment opportunities.

Women with disabilities stand to benefit slightly more than men from the increased job opportunities the proposal would provide, as there are more women with disabilities than men.

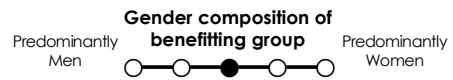
More women reported having disabilities than men (24 per cent and 20 per cent respectively), and 57 per cent of women with disabilities are employed whereas 61 per cent of men with disabilities are employed.

In addition, persons with a wide range of disabilities face barriers to conducting daily activities such as making purchases. The Government is investing in innovative approaches to improve the accessibility of electronic payment terminals to ensure Canadians with disabilities are able to conduct these daily activities independently.

**GBA+ was performed:** Later stage

**Target population:** Persons with disabilities

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Equal and full participation in the economy

## Improvements to the Registered Disability Savings Plan

- *Budget 2019 proposes to eliminate the requirement to close a Registered Disability Savings Plan (RDSP) when a beneficiary no longer qualifies for the Disability Tax Credit (DTC). Budget 2019 also seeks to exempt RDSPs from seizure in bankruptcy proceedings.*

Since becoming available in December 2008, over 180,000 RDSPs have been opened.

Allowing a beneficiary of an RDSP to keep their RDSP open during periods in which they do not qualify for the DTC will primarily benefit Canadians with episodic disabilities, particularly those who are currently in the accumulation phase of saving in an RDSP, by providing access to grants and bonds otherwise required to be repaid to the Government, during a later withdrawal phase of their plan.

All RDSP beneficiaries will benefit from RDSP assets being exempt from seizure in bankruptcy.

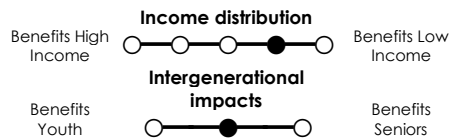
Indirect beneficiaries of both measures include families who are helping a person with a disability to save for the long term through an RDSP.

- **GBA+ was performed:** Mid-point  
**Target population:** Canadians with severe and prolonged disabilities and their families

### Expected Direct Benefits (gender):



### Expected Impacts (income, age distribution):



### GBA+ Responsive Approach

- Through the existing Canada Disability Savings Program, the Government provides Canada Disability Savings Bonds to RDSPs established for low- to modest-income beneficiaries, and supplements private savings at matching rates of up to 300 per cent through Canada Disability Savings Grants. Low- to modest-income beneficiaries are eligible for the highest matching rate.

## Introducing a Food Policy for Canada

- \$134.4 million over five years, on a cash basis, and \$5.2 million per year ongoing in support of a Food Policy for Canada.
- A commitment to invest an additional \$100 million from the Strategic Innovation Fund to support agri-food value added production in Canada.

In 2012, 12.5 per cent of Canadian households experienced food insecurity to some degree, including almost 50 per cent of households in Nunavut. Meanwhile, the annual value of wasted food in Canada, as of 2014, has been estimated to be in the range of \$31 billion.

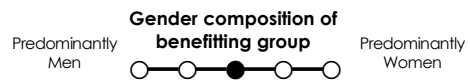
A Food Policy for Canada is a comprehensive approach to address these gaps and challenges within four areas of action, including: Food Security for Canadians in the North; Healthy Local Food for Canadians; Canada—Best Quality Food Producer for the World; and Reducing Food Waste. The policy will involve multiple program streams that impact a diverse range of Canadians.

All Canadians are expected to benefit in a uniform way from the majority of program elements. Food Policy initiatives will benefit a wide diversity of Canadians, including Canadian consumers, agriculture and agri-food businesses and farmers. Two programs will seek to address food insecurity, particularly in the North, and as a result are anticipated to have positive income distribution impacts. For example, the Northern and Isolated Community Initiatives Fund and the Local Food Infrastructure Fund are expected to help reduce instances of food insecurity, which disproportionately affect more vulnerable segments of society such as Indigenous households and those living in northern and remote communities.

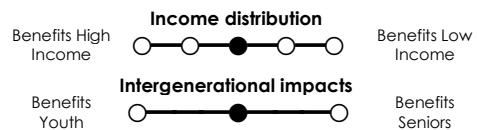
**GBA+ was performed:** Early in the idea development phase

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Fewer women and children living in food insecure households



### GBA+ Responsive Approach

- A number of opportunities to mitigate potential negative impacts and reduce barriers to participation have been identified, such as simplified and streamlined program application processes, partnerships with third-party organizations that can provide additional support to specific segments of the population who may face barriers to participation, and specific program design options to address inclusivity concerns for women and those with physical disabilities. In addition, Agriculture and Agri-Food Canada will, with existing resources, develop a strategy to address gender gaps across the agriculture and agri-food value chain.

## Addressing the Challenge of African Swine Fever

- \$31 million over five years, with up to \$5.8 million per year ongoing, to the Canada Border Services Agency (CBSA) to enhance the capacity of the Detector Dog Service Program in order to further mitigate the risk of African Swine Fever entering Canada.

Hog farm operators and meat processors will be the direct beneficiaries of this initiative, as it is intended to reduce the risk of negative impacts on the Canadian swine herd and lost pork exports expected if African Swine Fever were to enter Canada.

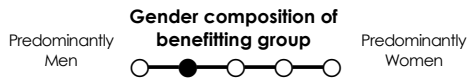
In 2016, 72 per cent of farms in Canada were run by operators who were men, with 54 per cent of the operators over the age of 55.

This initiative will result in enhanced screening of flights arriving in Canada from countries where African Swine Fever exists. Individuals travelling frequently between Canada and these countries may face enhanced screening.

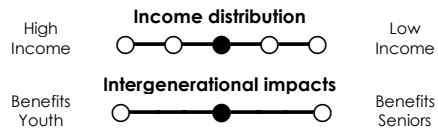
**GBA+ was performed:** Early in the proposal development phase

**Target population:** Hog farmers and meat processors

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

Enhanced screening for undeclared meat products is based on the country from which travellers or packages are entering Canada, not on the individual characteristics of travellers or packages.

Additionally, detector dog screening is the least intrusive method of screening for undeclared meat products.

## Protecting Canada's Critical Infrastructure From Cyber Threats

- \$144.9 million over five years to support critical cyber systems in Canada. Funding will also support the Canadian Centre for Cyber Security in providing advice and guidance to critical infrastructure owners and operators on how to better prevent and address cyber attacks.

In its 2018 *Global Risks Report*, the World Economic Forum rated cyber security issues as the third highest global security risk by perceived likelihood—behind only extreme weather events and natural disasters.

This funding will help to bolster the cyber security of Canada's most critical cyber systems, including in the banking, transport, telecommunications and energy sectors—sectors that all Canadians rely on each day and, as such, these investments will benefit all Canadians.

Women are underrepresented in science, technology, engineering and mathematics (STEM) disciplines; women are also underrepresented in cyber security professions. A 2017 study of women in cyber security professions found that women are globally underrepresented in the cyber security profession at 11 per cent, much lower than the representation of women in the overall global workforce.

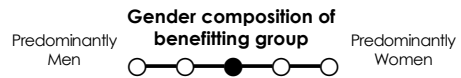
Implementation of this initiative presents an opportunity for the Government to recruit more women and strengthen gender diversity in cyber security and STEM fields, which would align with existing federal human resource efforts to promote a diverse and inclusive workplace.

- 

**GBA+ was performed:** Mid-point

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**





## Cyber Security Innovation Network

- \$80 million over four years, starting in 2020–21, to support three or more post-secondary affiliated cyber security networks across Canada that will be selected through a competitive process.

Digital technologies are increasingly important to innovation, economic growth and the long-term prosperity of Canadians. As rapid growth in technology continues, the Canadian economy increasingly requires cyber security skills and personnel to build and maintain necessary safeguards to ensure businesses, public institutions and Canadians have confidence in the online infrastructure that underpins the digital economy.

Investments from this proposal will complement the Government’s cyber security efforts by helping to bolster cyber skills development in Canada’s workforce by supporting workers, students and employers, who want to upgrade their skills, gain relevant work experience and hire new talent in the cyber security discipline.

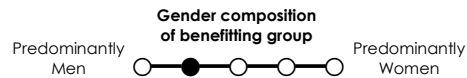
Women are globally underrepresented in the cyber security profession, making up approximately 11 per cent in the overall global workforce. In 2017, 25 per cent of people employed in Canada’s information and communications technology sector were women. According to the Brookfield Institute for Innovation + Entrepreneurship, in Canadian tech jobs, among individuals with a bachelor’s degree or higher, women earn \$19,570 less on average than men.

Recognizing these trends, the Government will work to ensure that the opportunities from these investments also accrue to individuals from traditionally underrepresented groups in this sector, including women.

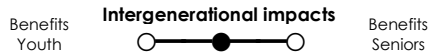
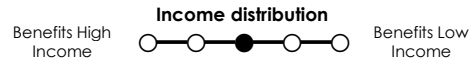
**GBA+ was performed:** Early in the idea development phase

**Target population:** All Canadians; cybersecurity and research sector

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



 **GBA+ Responsive Approach**

As part of the competitive selection process, Innovation, Science and Economic Development Canada will seek to promote equity, diversity and inclusion of groups that are traditionally underrepresented in the relevant fields of study—such as computer sciences—and in cyber security occupations. Equity, diversity and inclusion action plans—with targets, objectives and plans for the tracking of results achieved—will be part of institutions’ applications.

## Protecting Democracy

- \$19.4 million over four years to launch a Digital Democracy Project;
- \$2.1 million over three years to implement Canada's commitment regarding the Rapid Response Mechanism, and;
- \$4.2 million over three years to provide cyber security advice and guidance to Canadian political parties and election administrators.

Protecting the integrity of Canada's democratic system will benefit all Canadians. Because its objective is to combat online disinformation, better understand disinformation's impact and promote access to reliable sources of information online, the Digital Democracy Project (DDP) is expected to predominantly benefit individuals most susceptible to online disinformation.

There is currently limited knowledge of the groups that are most affected by online disinformation, particularly in the Canadian context, although it is expected that youth, who are high users of social media and digital technologies, and lower-educated Canadians, may be particularly susceptible. One of the objectives of the DDP is to improve that knowledge.

An objective of the Rapid Response Mechanism is to facilitate coordination and information sharing regarding threats to democracy among G7 countries. This includes investigating and responding to harassment campaigns, which disproportionately target women and other vulnerable groups.

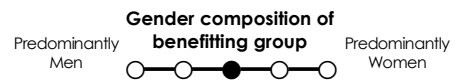
Providing cyber security advice and guidance to Canadian political parties and election administrators is intended to benefit all Canadians by increasing the integrity of the institutions requesting assistance. However, it is anticipated that candidates running for office, which in the 2015 federal election were 70 per cent men, may also benefit from political parties having more secure systems.

New forms of foreign interference, such as technology-facilitated harassment campaigns (e.g. social media), are expected to have disproportionately adverse impacts on women and other vulnerable groups (e.g. youth).

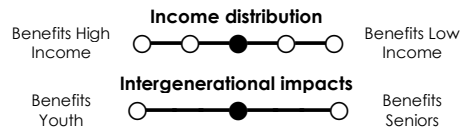
**GBA+ was performed:**  
Early in the development phase

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

- As a partner in the DDP, the Social Sciences and Humanities Research Council (SSHRC) will include GBA+ considerations in the evaluation process to award funding for research on disinformation. Canadian Heritage would also, to the extent possible, ensure that organizations that receive funding from the DDP will take into account GBA+ concerns in their internal operations.

## Protecting Canada's National Security

- \$67.3 million over five years and, \$13.8 million per year ongoing to support efforts to assess and respond to economic-based security threats to Canada.

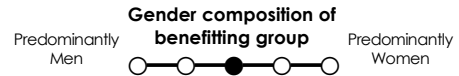
Canada welcomes foreign investment and trade. At the same time, it is critical that the Government have the tools and resources it needs to protect against economic-based security threats.

This funding supports ongoing work to maintain public safety and national security for all Canadians through the assessment and analysis of economic-based security threats related to foreign direct investment, trade, exports and other factors.

**GBA+ was performed:** On the existing program

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Enhancing Accountability and Oversight of the Canada Border Services Agency

- \$24.42 million over five years and \$6.83 million per year ongoing to expand the mandate of the Civilian Review and Complaints Commission (CRCC) so that it acts as an independent review body for the Canada Border Services Agency.

- The CBSA is responsible for enforcing laws and regulations that touch nearly every sector of Canadian society, including agriculture, manufacturing and services sectors. In carrying out this role, CBSA officers engage daily with the public at 1,100 ports of entry across Canada, including highway crossings, airports, marine terminals, rail ports, and postal services.

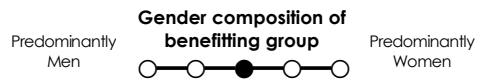
- The CBSA has procedures in place to hear comments or complaints about the public's experience with the Agency.

- To further strengthen oversight of the CBSA, this initiative will expand the mandate of the CRCC to provide an independent, fair and impartial examination of issues raised concerning public interactions with the CBSA.

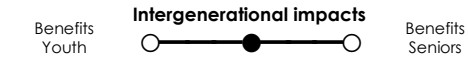
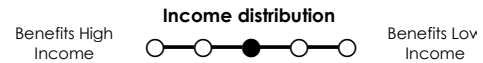
**GBA was performed:** Early in proposal development phase

**Target population:** Members of the general public who have interactions with the CBSA

**Expected Direct Benefits (gender):**



**Expected Benefits (income, age distribution):**



## Strengthening the Royal Canadian Mounted Police

- \$508.6 million over five years for the Royal Canadian Mounted Police (RCMP) to support continued policing operations, including to prevent and investigate crimes, enforce laws, and work with other police and law enforcement agencies.

The RCMP is Canada's national police service and is vital to the safety and security of Canadians. It provides total policing services to all Canadians and policing services under contract to the three territories, eight provinces, more than 150 municipalities, more than 600 Indigenous communities and three international airports.

According to the RCMP's 2017-18 Departmental Results Report, the Agency employed 29,555 full-time equivalents. Approximately one fifth of the RCMP's regular members are women, with increasingly more women entering senior ranks.

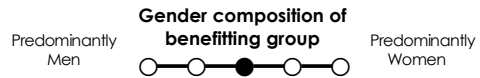
This initiative will support ongoing policing operations within the RCMP, including the organization's efforts to become an inclusive, respectful and diverse workforce.

The RCMP is working to ensure its workplace is free from harassment and bullying. To this end, the organization has accepted all 13 recommendations from two external expert reviews carried out by the Civilian Review and Complaints Commission for the RCMP, and by former Auditor-General, Sheila Fraser. The recommendations will be used to address workplace harassment and to create a respectful work environment for all RCMP employees.

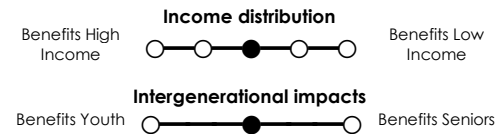
**GBA was performed:** On the existing program

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Benefits (income, age distribution):**



## Enhancing the Integrity of Canada's Borders and Asylum System

- \$1.18 billion over five years and \$55.0 million per year ongoing to strengthen Canada's asylum system and address the challenges of irregular migration.

By improving the efficiency of the asylum system, asylum seekers will have their claims for asylum heard sooner. Those who are deemed protected persons will be able to start their lives in Canada, and those who are facing persecution in other countries will be able to live without fear of being returned to those countries. A faster determination will allow claimants to settle in Canada, sponsor their families and find meaningful employment sooner.

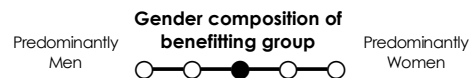
In 2018, asylum claimants were approximately 70 per cent adults versus 30 per cent minors, and 46 per cent women versus 54 per cent men. A notable minority of asylum claimants have left their country of origin due to persecution on the grounds of sexual identity, for which their government is either complicit or does not offer protection. Asylum claimants tend to be in a lower income strata upon arrival, but achieve average Canadian income within a decade.

- Negative differential impacts on particular groups are not expected from the reforms to the asylum system. The efficiency improvements to the system that will make registration and intake processes faster will have some positive impacts on vulnerable claimants, such as women, children and LGBTQ2+. For example, reduced processing times are expected to lower the stress and uncertainty that can be felt while awaiting a decision, which will in turn help to reduce the mental strain experienced by vulnerable groups during the asylum claim process. This is vital especially for individuals being asked to relive traumatic experiences. Shifting the responsibility of scheduling hearings to the Immigration and Refugee Board will also have a positive impact on vulnerable populations who are not only hoping to have their claims for asylum assessed quickly, but who may also face barriers in getting to the hearings.

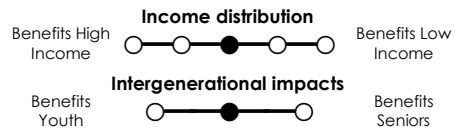
**GBA+ was performed:** Early in the idea development phase and at the mid-point

**Target population:** Asylum claimants and all Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

The Immigration and Refugee Board uses guidelines on how to treat vulnerable groups, with the aim of promoting a greater understanding of cases involving sexual orientation and gender identity and expression.

## Protecting People from Unscrupulous Immigration Consultants

- *\$51.9 million over five years and \$10.1 million per year ongoing to support an improved governance regime for immigration consultants with strengthened compliance and enforcement measures, as well as public awareness activities that will help vulnerable newcomers and applicants protect themselves against fraudulent immigration consultants.*

- Some foreign nationals are vulnerable to abuse by fraudulent immigration consultants as they navigate Canada's immigration system. Clients can experience vulnerability for various reasons, including low income, low education and literacy, and lack of knowledge of English or French.

- Overall improvements to the regulation of consultants will benefit all clients by creating a robust regime and stronger consumer protection. The new measures will have a greater impact on clients from countries who are more likely to engage the services of a consultant—which are more frequently low- and middle-income countries where prospective applicants may experience more vulnerability due to poverty, religious or ethnic minority status, or other factors.

- These measures are not expected to carry differential impacts for men versus women, as data indicates that similar numbers of men and women elect to use authorized consultants for their immigration and citizenship applications. The measures are not expected to pose barriers to participation nor alter behaviour in any way that would impact gender equality.

Individuals from Asian source countries (India, Pakistan, China) are most likely to use immigration consultants. Additionally, usage of immigration consultants is higher among immigrants who apply to come to Canada as permanent residents through the family reunification and economic immigration streams, as compared to usage among those who apply to come to Canada as refugees or asylum seekers.

**GBA+ was performed:** Early in the idea development phase

**Target population:** Vulnerable newcomers to Canada and immigration applicants

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Ensuring Better Disaster Management Preparation and Response

- \$151.23 million over five years, starting in 2019–20, and \$9.28 million per year ongoing to improve emergency management in Canada.

A 2007 Canadian Red Cross report commissioned by Public Safety Canada entitled *Integrating Emergency Management and High-Risk*

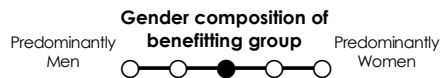
*Populations: Survey Report and Action Recommendations* notes that certain populations are more vulnerable when hazardous events occur. These include seniors, persons with disabilities and medically dependent individuals. As such, it is expected that these groups would be more likely to benefit from improved disaster readiness.

This funding would help enhance Canada's ability to better understand the nature of the risks posed by floods, wildfires and earthquakes, which will help Canadians be better prepared to prevent, mitigate, plan for and respond to natural disasters. This funding also includes targeted investments to enhance capacity in Indigenous communities to respond to wildfires, which are particularly vulnerable to natural disasters. Approximately 80 per cent of Indigenous communities in Canada are situated in forested areas prone to wildfires.

**GBA+ was performed:** At each stage of the policy development process

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

In addition to funding to strengthen emergency management, Budget 2019 also proposes \$5 million over five years for Public Safety Canada to develop all-hazard awareness-raising activities that are targeted to specific, at-risk audiences such as low-income Canadians, seniors, people with disabilities, recent immigrants, and Indigenous Peoples.



## Improving Emergency Medical Response in Western Canada

- \$65 million in 2018–19 to support STARS, through Public Safety Canada, in replacing its aging fleet and acquiring new emergency ambulance helicopters.

The Shock Trauma Air Rescue Service (STARS) provides rapid and specialized emergency helicopter ambulance services to patients who are critically ill or injured in communities across Manitoba, Saskatchewan, Alberta and parts of British Columbia.

Given that STARS services the Prairie provinces and some B.C. communities, the benefits of the proposed investments would largely accrue to residents, workers or visitors to those regions. Within this group, those living or working in isolated and rural communities, including Indigenous and northern communities, would likely be more positively impacted by continued STARS services.

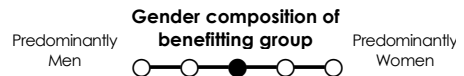
Since 1985, STARS has flown over 40,000 missions, and today flies an average of 8 missions per day.

According to the Canadian Institutes of Health Research's Team in Trauma System Development in Canada, 69 per cent of the Canadian population lives within one-hour driving distance to a trauma centre.

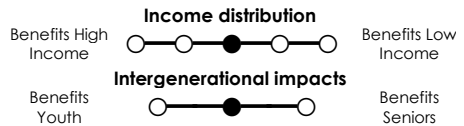
**GBA+ was performed:** At the later stage

**Target population:** Critically ill or injured individuals living in or visiting areas serviced by STARS across Manitoba, Saskatchewan, Alberta and parts of British Columbia

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Protecting Children from Sexual Exploitation Online

- \$22.24 million over three years for Public Safety Canada to support efforts to combat child sexual exploitation online.

- In a review of 153,000 reports of online child sexual exploitation from 2008–15, Cybertip.ca found that 78.3 per cent of children in the images/videos were estimated to be under 12 years old with the majority (63 per cent) of these children appearing to be under 8 years of age.

- Certain youth populations are likely more vulnerable to online child sexual exploitation. These can include girls, LGBTQ2+ youth, homeless youth, youth in care, and youth living in unstable family conditions.

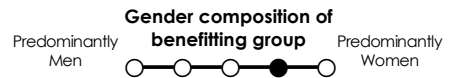
- These investments would help protect children and youth by aiming to decrease the incidence of child sexual offences online, as well as raising awareness of pathways to disclosure of abuse.

- Youth may also be perpetrators of exploitation, for example, when circulating sexually explicit images/videos of their friends/peers and luring other youth. This funding would include targeted awareness activities to help prevent both victimization and offending.

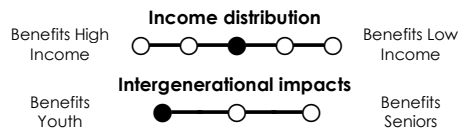
**GBA+ was performed:** Early in the idea development phase

**Target population:** Children and youth

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Fewer victims of childhood maltreatment

## Giving Canadians Better Access to Public Legal Education and Information

- \$8.1 million over five years, and \$1.62 million per year ongoing to the Department of Justice to support the growing demand for Public Legal Education and Information services across Canada.

- The main goal of Public Legal Education and Information (PLEI) organizations is to create an informed citizenry that is knowledgeable about the law, able to recognize and exercise their lawful rights, fulfill their legal obligations, and perform their duties as participants in a democratic society.

- PLEI organizations are intended to be responsive to the needs of a wide range of Canadians, including those who may face barriers accessing justice. For example, in light of the growing numbers of aging Canadians, PLEI organizations have provided legal information related to power of attorney and guardianship, health and disability, and elder abuse. PLEI organizations also tailor services to reach diverse groups of Canadians, including by publishing legal information in multiple languages.

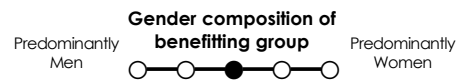
- In general, PLEI organizations offer information about the laws specific to the province or territory in which they operate. In addition, they provide information about federal laws (e.g. cannabis legalization) to help inform the public.

### GBA+ was performed:

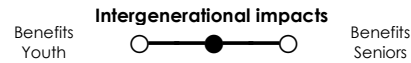
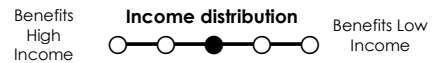
On the existing program

**Target population:** All Canadians

### Expected Direct Benefits (gender):



### Expected Impacts (income, age distribution):



Increased accountability and responsiveness of the Canadian justice system

## Supporting Access to Family Justice in the Official Language of One's Choice

- \$21.6 million over five years to support legislative amendments that provide for access to family justice—and divorce in particular—in the official language of one's choice.

- Divorce and separation affect Canadians from all walks of life. This initiative will support access to the family justice system, primarily benefitting official language minority communities across Canada. In particular, this initiative will ensure that both official languages can be used in proceedings under the *Divorce Act*.

- This initiative could also help support the sustainability of official language minority communities by enabling greater access to family justice services in both official languages across Canada.

The Department of Justice notes that, according to Census data, five million Canadians separated or divorced between 1991 and 2011.

In 2016, Statistics Canada reported that there were 1,074,985 French-mother-tongue Canadians living outside of Quebec and 718,900 English-mother-tongue Canadians living in Quebec.

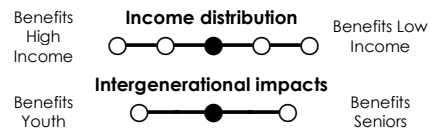
**GBA+ was performed:** Early in the idea development phase

**Target population:** Official languages minority communities

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Increased accountability and responsiveness of the Canadian justice system

## Protecting Community Gathering Places From Hate-Motivated Crimes

- \$2.0 million per year ongoing to enhance the Communities at Risk: Security Infrastructure Program.

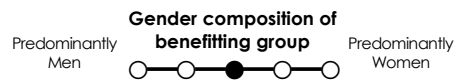
In November 2018, Statistics Canada reported there were 2,073 police-reported hate crimes in 2017, an increase of 47 per cent over the previous year. This increase was largely the result of a rise in hate-related property crimes, such as graffiti and vandalism.

The Security Infrastructure Program supports the implementation of infrastructure projects to help communities at risk and with a demonstrated history of being victimized by hate-motivated crimes to protect their gathering places (e.g., places of worship, schools, community centres). Program funding will support enhancements to security infrastructure for eligible recipients, and can include installation of lighting, cameras and fencing.

**GBA+ was performed:** On the existing program

**Target population:** All Canadians at risk of being targeted by hate crimes

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## International Assistance Envelope Funding Increase

- An additional \$700 million in 2023–24 in International Assistance Envelope funding allows Canada to make strategic investments in international assistance and continue Canada's leadership on the global stage.

The Feminist International Assistance Policy, which will guide the allocation of the additional International Assistance Envelope resources, provides a broad framework of the priority areas within which Canada aims to engage. It is expected there will be an emphasis on the empowerment of women and girls, aiming to make a significant contribution to gender equality and to broader development goals. An assessment of the specific impacts expected as a result of the programming that ensues will be completed following Budget 2019 through the allocation process, informed by additional/separate project and context specific GBA+ and risk analyses.

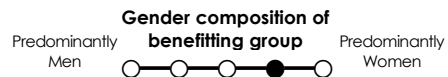
In 2017, Canada announced its Feminist International Assistance Policy, refocusing Canada's more than \$5 billion in existing international assistance resources on gender equality and the empowerment of women and girls.

By 2021–22, no less than 95 per cent of Canada's bilateral international development assistance initiatives will target or integrate gender equality and the empowerment of women and girls.

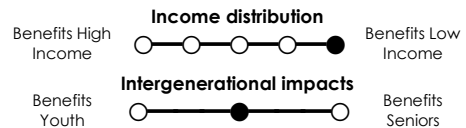
**GBA+ was performed:** On the existing program

**Target population:** Individuals in other countries

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Increased and meaningful participation of women in peace and security efforts

### GBA+ Responsive Approach

- The Feminist International Assistance Policy places gender equality at the center of Canada's international assistance efforts, and recognizes that inequalities exist along intersectional lines. Any mitigation measures required based on the allocation of these additional resources following Budget 2019 will be developed in response to additional/separate context-specific GBA+ and risk analyses at the project and program level.

## Supporting Farmers in Supply Managed Sectors Following Ratification of New Trade Agreements

- \$2.15 billion to be made available to deal with income losses for dairy, poultry, and egg farmers and set aside \$1.5 billion for the creation of a demand-driven Quota Value Guarantee Program.

As part of the Canada-European Union Comprehensive and Economic Trade Agreement (CETA) and the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP), Canada agreed to market openings to supply-managed sectors.

These measures provide support to affected sectors, and dairy, poultry, and egg farmers are the direct beneficiaries of this programming.

Only 2 per cent of dairy farms and 10 per cent of poultry and egg farms have only women operators, and 35 to 40 per cent of dairy, poultry, and egg farm operators are over the age of 55. As such, the expected direct beneficiaries of this program are predominantly older men.

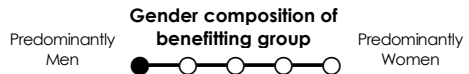
Dairy, poultry, and egg farmers have relatively higher farm incomes compared to farmers in some other sectors. In 2017, dairy farmers and poultry and egg farmers had an average income of \$150,050 and \$264,429 respectively.

Some research shows that supply-managed products such as milk, poultry, and eggs have higher consumer prices, which disproportionately affect low-income individuals that necessarily spend a higher proportion of their income on food.

**GBA+ was performed:** Early in the proposal development phase

**Target population:** Dairy, poultry, and egg farmers

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Renewing Canada's Middle East Strategy

- \$1.39 billion over two years to renew Canada's Middle East Strategy.

In February 2016, Canada announced a three-year, whole-of-government Strategy for the Middle East. Over the past three years, with the support of Canada and other partners from the Global Coalition Against Daesh, more than 99 per cent of the territory once held by Daesh in Iraq and Syria, and over 7.7 million people, have been freed from Daesh's control. Meanwhile, Canadian international assistance has enabled humanitarian partners to provide 8.5 million people with emergency food assistance, and Canada has also helped to bolster the participation of women in the peace process in Syria and the reconciliation processes in Iraq.

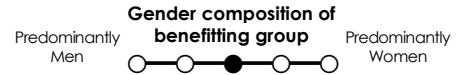
Renewing Canada's engagement will advance our objectives in working towards lasting solutions to help enhance stability and security in the region, reduce the vulnerability of conflict-affected populations and contribute to a more peaceful and prosperous world. Canada's priorities will remain to confront violent extremism and address other critical security threats; stabilize liberated areas; respond to the basic human needs of conflict-affected populations, particularly women, girls and other vulnerable groups; and build longer-term capacities and resilience at the national and local levels.

- 

**GBA+ was performed:** On the existing program

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



Increased and meaningful participation of women in peace and security efforts

### **GBA+ Responsive Approach**

- Canada's assistance is designed to reduce barriers to equal participation and provide benefits to vulnerable groups. Priorities include targeting the economic empowerment of women and their participation in governance and decision making, as well as addressing the immediate needs of vulnerable women, ethnic and religious minorities, persons with disabilities, and other vulnerable groups affected by the crises in the region.



## Maintaining Canada's Support for Ukraine

- \$105.6 million over three years to renew Operation UNIFIER, Canada's contribution to support Ukrainian defence and security forces through training and capacity building.

Canada has been a strong supporter of Ukraine since hostilities with Russia began in 2014.

Maintaining Canada's support for training and capacity-building activities, through the renewal of Operation UNIFIER, will assist the Security Forces of Ukraine in their efforts to maintain sovereignty, security and stability. Since the beginning of the mission, Canada has trained over 10,000 members of the Security Forces of Ukraine and helped encourage defence reform.

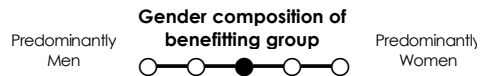
The Canadian Armed Forces will offer training to both men and women in the Ukrainian Security Forces, though the majority are expected to be men. About 8.2 per cent of personnel in the Ukrainian Armed Forces are women, compared to the NATO average of 10.3 per cent. Increased professionalism of Ukraine's Security Forces is expected to improve their capacity to recruit women candidates at similar rates to NATO allies.

According to Ukraine's Ministry of Social Policy, the illegal occupation of Crimea has resulted in more than 1.5 million internally displaced persons forced from their homes. Vulnerable populations, including women, children, and economically disadvantaged members, tend to disproportionately bear the costs of conflict and will directly benefit from increased stability in the region.

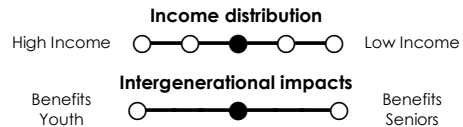
**GBA+ was performed:** On the existing program

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

- Canada's training efforts are designed to enhance the participation of women in the Security Forces, protect vulnerable groups and prevent sexual violence. Efforts include the deployment of a Gender Advisor to the mission to provide strategic and operational advice and oversight on the gender perspectives, and the application of lessons learned from a comprehensive assessment of barriers to recruitment and retention of women as part of Canada's Elsie Initiative for Women in Peace Operations.

## More Affordable International Remittances

- A commitment to lowering remittance prices to an average of 5 per cent by 2022 and to 3 per cent by 2030.

• Canadians who transfer money abroad want to be able to do so at low cost. While the cost of remittances in Canada has fallen over the last decade, the Government is committed to further lowering the costs Canadians incur when sending money abroad. To do so, Statistics Canada is undertaking a study on the Canadian remittance market that will inform future policy directions. Additionally, the Government will hold targeted consultations on the remittance market in Canada to explore ways to facilitate payment system access for remittance service providers. International remittance policy is expected to have larger effects on Canadians with family and friends that live outside of Canada.

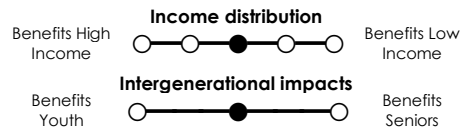
**GBA+ was performed:** Early in idea development phase

**Target population:** Newcomers to Canada, temporary foreign workers, established communities with ties to other countries

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Investing in Service Canada

- \$305.3 million over five years to Employment and Social Development Canada (ESDC) to ensure reliable and responsive Employment Insurance, Old Age Security program and Canada Pension Plan benefits delivery

Improvements and investments to benefit delivery platforms and call centres would make it easier for Canadians to have access to information on their benefits and will make the processing of benefits more efficient.

Investments in the delivery platforms for the OAS program and CPP would benefit more women than men:

- Over half (54 per cent) of recipients of the basic Old Age Security pension are women. Further, under the OAS program, low-income individuals are eligible for the Guaranteed Income Supplement (GIS), and 61 per cent of GIS recipients are women.
- 57 per cent of Canada Pension Plan recipients (covering the retirement pension, disability pension and survivor pension) are women, while 43 per cent are men. For the retirement pension alone, 51 per cent of beneficiaries are women and 49 per cent are men.

For Employment Insurance (EI), in 2016-17, 61 per cent of EI regular claims were established by men, but 65 per cent of special benefit claims were established by women.

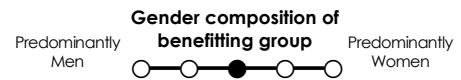
These programs provide eligible clients with income supports to prevent and alleviate poverty in retirement or following the loss of employment. Accordingly, this initiative would benefit a variety of cultural, socio-economic and demographic segments of the Canadian population that rely on these programs to reduce changes in income.

No negative impacts are expected.

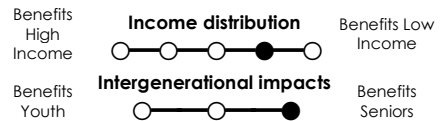
**GBA+ was performed:** Mid-point

**Target population:** All Canadians who receive Employment Insurance, Old Age Security program, and Canada Pension Plan (CPP) benefits delivery

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### **GBA+ Responsive Approach**

ESDC will regularly survey clients who access programs and services delivered by Service Canada to collect data on client satisfaction disaggregated according to a variety of demographic characteristics, including: age, gender, restrictions related to accessing service, e-vulnerability and Indigenous identity. Such information will help improve the delivery of ESDC services.

## CRA Review

- *Internal reallocation at the Canada Revenue Agency (CRA) to invest in key service initiatives, including additional digital service options for taxpayers, more timely resolution to taxpayer objections, and additional CRA liaison officers.*

The CRA completed an in-depth comprehensive review to determine whether its cumulative resources in compliance, collections and client services activities are being assigned in the most efficient manner possible. The findings led to an internal reallocation to strengthen higher-priority service programs and ensure that Canadians who interact with the CRA feel like valued clients, not just taxpayers.

While all Canadians are expected to benefit from digital service improvements, some groups may not have the ability, the access, or the awareness to benefit to the degree that others do. For example, according to the Canadian Internet Registration Authority, broadband internet was available to 100 per cent of Canadians in urban areas, but only 85 per cent in rural areas.

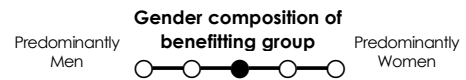
CRA liaison officers assist small and medium-sized businesses with understanding and meeting their tax obligations. Over 98 per cent of businesses in Canada are small and medium sized businesses.

Regarding taxpayer objections and complaints, the CRA does not have historical data on the type of client segments that frequently access redress programs.

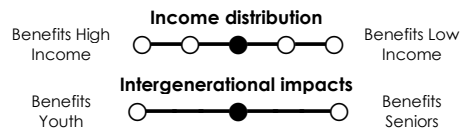
**GBA+ was performed:** Mid-point and on the existing program

**Target population:** All Canadians, including those living in low-income situations and who are dependent on income-tested benefits and government transfers to supplement their incomes

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

- The CRA will create a business intelligence team for service complaints to gather and analyze data to improve, through a GBA+ lens, assumptions used regarding the segments of the population served by CRA redress programs.

The CRA will continue to work, through such programs as the Community Volunteer Income Tax program and outreach program, to raise awareness among vulnerable groups of Canadians of the support and tools available. The CRA will also monitor the performance of service programs and client feedback to gauge demographic and gender impacts.

## Improving CRA Services

- \$50.5M over 5 years to support CRA's timely processing of T1 adjustments and making permanent a dedicated telephone service (DTS) for income tax service providers introduced as a pilot project in Budget 2016

- The CRA processes over 2 million T1 adjustments requested by taxpayers each year. Timely resolution of T1 adjustments will improve service to all Canadians, including the most vulnerable portions of the population by ensuring that credits and benefits they are entitled to are calculated accurately and received in a timely manner.

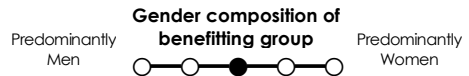
- DTS supports income tax service providers—accountants and bookkeepers who provide general audit and tax services to individuals and businesses. It does not service large legal and accounting firms that provide services to high-net-worth clients. While ultimate beneficiaries of this program are taxpayers utilizing these services, who tend to be middle to upper-middle income Canadians, income tax service providers are indirect beneficiaries. These professionals often run small businesses and are equally represented by both men and women.

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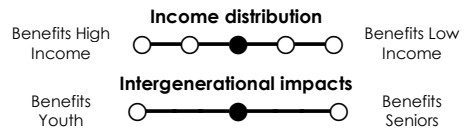
**GBA was performed:** Mid-Point and on the existing program

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Improving Immigration Client Services

- \$42.9 million over two years to improve immigration client services.

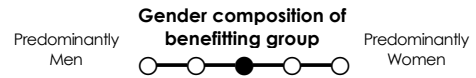
This measure seeks to support all individuals who access Immigration, Refugees and Citizenship Canada's client services. This includes Canadian citizens, permanent residents, visitors, international students, temporary foreign workers and prospective permanent residents and visitors

In the 2017 Immigration, Refugees and Citizenship Canada client satisfaction survey, respondents indicated 79 per cent contacted the call centre because the website did not provide the information they were looking for, or the information was unclear.

**GBA+ was performed:** On the existing program

**Target population:** Immigration, Refugees and Citizenship Canada's clients

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Helping Travellers Visit Canada

- \$78.6 million over two years to ensure visitor visas and study and work permits are processed in a timely manner.

- According to administrative data collected by Immigration, Refugees and Citizenship Canada, approximately 53 per cent of visitor applications approved in 2017 were issued to women.

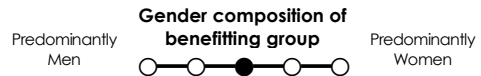
- However, data for temporary foreign workers show that the majority of these workers are men. Of the approximately 300,000 temporary foreign workers employed in Canada in 2017, 18 per cent were women.

- 

**GBA+ was performed:** Early in the idea development phase.

**Target population:** Travellers to Canada including, visitors, international students and temporary foreign workers

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Resolving Income Security Program Disputes More Quickly and Easily

- \$253.8 million over five years and \$56.7 million per year ongoing to make the recourse process for the Employment Insurance (EI), the Canada Pension Plan (CPP) and the Old Age Security (OAS) programs easier to navigate and more responsive to the needs of Canadians.

The existing recourse process for the EI, CPP and OAS programs—including the appeal process managed by the Social Security Tribunal—has been criticized for its inability to serve vulnerable Canadians in an accessible, timely and responsive manner. The proposed changes will ensure that decision timelines are shortened at every stage of the process, and make the recourse process easier to navigate for all appellants.

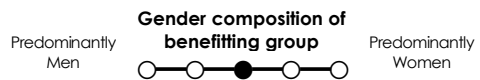
Based on the results of various reviews, it appears that challenges have mainly impacted vulnerable Canadians such as those who face language barriers, or those who have a disability. In this context, it is expected that the proposed improvements will benefit these groups the most.

The benefits of the proposed changes are expected to be broadly gender-balanced. While men account for approximately 54 per cent of the requests for reconsiderations under the EI program, women account for approximately 57 per cent of requests for reconsideration under the CPP program (i.e., mainly for denied CPP-disability claims).

**GBA+ was performed:** On the existing program

**Target population:** Canadians who wish to challenge an initial decision related to an EI, CPP or OAS claim

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

The proposed changes to the EI, CPP and OAS recourse process build on the recommendations of a 2017 independent review of the Social Security Tribunal, and on the views expressed by Canadians through subsequent consultations.



## Ensuring Proper Payment for Public Servants

- \$545.0 million over six years, starting in 2018-19, to continue making progress on stabilizing the current pay system.
- \$9.2 million in 2019–20 for the processing of federal government employee tax reassessments and handling related telephone enquiries.

Errors in employee pay due to the implementation of the Phoenix pay system have negatively impacted most public service employees; however, the severity of the impact has varied. Impacts on employees will continue to be evaluated for GBA+ implications.

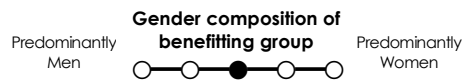
While 55 per cent of federal government employees are women, specific employee groups who have felt the most significant impacts to date include employees on maternity, parental or disability leave; new employees (particularly students); employees departing the Public Service; and single-income households (including single parents, etc.). As a result, these employees may benefit most from investments to stabilize the current system.

Overall, 70 per cent of employees have indicated that their pay or other compensation has been affected by issues with the Phoenix pay system, and only 36 per cent of affected employees have indicated that they were satisfied with the support they received from their organization to help resolve their pay or other compensation issues.

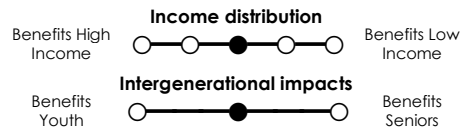
**GBA+ was performed:** On the existing program

**Target population:** Federal government employees

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

- Measures will continue to focus on specific employee groups who have felt the most significant impacts to date, including employees on maternity, parental or disability leave; new employees (particularly students); employees departing the Public Service; and single-income households (including single parents, etc.).

Collectively, these measures have begun to yield positive results with the number of outstanding pay issues decreasing by about 159,000 between January 2018 and January 2019.

## CRA Measures to Enhance Tax Compliance

- \$150.8 million over five years for the Canada Revenue Agency (CRA) to fund new initiatives and extend existing programs that will further combat tax evasion and prevent tax avoidance.
- \$65.8 million over five years to enhance CRA IT solutions and replace legacy systems used to ensure tax compliance.
- Expected revenue impacts from these initiatives total \$369.0 million over five years.

This investment will allow the CRA to fund several new initiatives aimed at combatting tax evasion and preventing tax avoidance, in areas such as digital transactions including cryptocurrencies, complex offshore structures and elaborate aggressive tax planning strategies.

Investments will also be made to enhance and modernize the CRA's tax compliance IT infrastructure.

Tax evasion and aggressive tax planning can be found among all segments of the population, but mostly among the wealthiest groups, who have more opportunity and means to be engaged in such activities.

In addition, CRA data suggest that high net worth groups normally associated with offshore audit results are skewed towards men, who represent approximately two-thirds of these completed audits. There are now over 1,100 offshore audits, and more than 50 criminal investigations with links to offshore transactions.

**GBA+ was performed:** Mid-point and on the existing program

**Target population:** All Canadians by creating a fairer tax system

**Expected Direct Benefits (gender):**

Benefits of this measure consist of fiscal savings to the Government (a neutral gender impact).

**Expected Impacts (income, age distribution):**



### GBA+ Responsive Approach

- The CRA will establish a monitoring approach that will identify and track certain diversity factors within the segments of Canadian taxpayers that are selected for compliance actions and/or educational outreach.

## Strengthening Canada's Anti-Money Laundering and Anti-Terrorist Financing Regime

- \$162.3 million over five years and \$38.7 million per year ongoing to strengthen Canada's Anti-Money Laundering and Anti-Terrorist Financing Regime.

By strengthening and modernizing Canada's Anti-Money Laundering and Anti-Terrorist Financing Regime, these initiatives would reduce potential threats to the country's economic development and its financial security, increase investment attractiveness and competitiveness, and benefit the overall economy by contributing to the stability of the Canadian financial system, which would benefit both men and women.

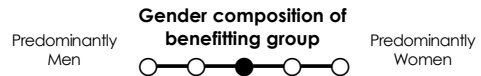
Any crime that generates profit can be a predicate to money laundering, including drug offences, fraud, and human trafficking. As such, these measures target a broad array of crimes, for which the gender, age and socio-economic status of the victims vary greatly. As a result, these measures have the potential to advance gender-specific objectives, e.g., by targeting prostitution rings, yet are expected to be gender neutral on balance.

According to the United Nations Office on Drugs and Crime, between \$800 billion and \$2 trillion, or two to five per cent of global GDP, is laundered each year.

**GBA+ was performed:** Early in the idea development phase and at the mid-point

**Target population:** All Canadians

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Foreign Affiliate Dumping

- *Budget 2019 proposes amendments to the Income Tax Act to extend the application of the foreign affiliate dumping rules to corporations resident in Canada that are controlled by (i) a non-resident individual or trust, or (ii) a group of persons that do not deal with each other at arm's length, comprising any combination of non-resident corporations, individuals or trusts.*

This measure will prevent a corporation resident in Canada that is controlled by a non-resident individual or non-resident trust from reducing its tax payable by investing in a foreign affiliate.

When this measure applies it will likely be in a situation where a Canadian corporation makes a payment to a non-resident of Canada who, by way of share ownership, controls the corporation. As a consequence, the extent to which the relevant Canadian income tax might be borne by the Canadian corporation (and potentially by its shareholders, employees, suppliers, customers, etc.) or by the non-resident will depend on the specific economic circumstances in which the payment is made.

Its benefits consist of fiscal savings to the Government, which are expected to have a neutral gender impact. However, it is not possible to determine with certainty who will bear any additional tax. Based on the progressive nature of the Canadian tax system, it is expected that this measure will have an overall progressive impact.

**GBA+ was performed:** Mid-point

**Target population:** All Canadians by protecting the integrity of the Canadian tax system

**Expected Direct Benefits (gender):**

Benefits of this measure consist of fiscal savings to the Government (a neutral gender impact).

**Expected Impacts (income, age distribution):**



## Transfer Pricing

- *Budget 2019 proposes amendments to the Income Tax Act to: (i) clarify that the transfer pricing rules apply in priority to the application of the provisions in other parts of the Act; and (ii) provide that the definition "transaction" used in the transfer pricing rules also be used for the purposes of the extended reassessment period relating to transactions involving a taxpayer and a non-resident with whom the taxpayer does not deal at arm's length.*

- This measure will introduce an ordering rule to ensure that the transfer pricing rules (i.e., rules that apply to certain international transactions) in the *Income Tax Act* apply before other provisions of the Act. It will also ensure that the term "transaction" has the same meaning in both the transfer pricing rules and the assessment rules in the Act.

- When this measure applies it will likely be in the situation where a Canadian taxpayer enters into a transaction with a non-resident of Canada that the Canadian does not deal at arm's length with. Since this is an international transaction, the extent to which the relevant Canadian income tax will be borne by the Canadian taxpayer (and potentially by its shareholders, employees, suppliers, customers, etc.) or by the non-resident will depend on the specific economic circumstances of the transaction and the relationship between the Canadian taxpayer and the non-resident.

The benefits of this measure consist of fiscal savings to the Government, which are expected to have a neutral gender impact. However, it is not possible to determine with certainty who will bear any additional tax. It is nonetheless expected, based on the progressive nature of the Canadian tax system, that this measure will have an overall progressive impact.

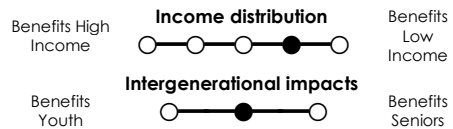
**GBA+ was performed:** Mid-point

**Target population:** All Canadians by protecting the integrity of the Canadian tax system

**Expected Direct Benefits (gender):**

Benefits of this measure consist of fiscal savings to the Government (a neutral gender impact).

**Expected Impacts (income, age distribution):**



## Cross-Border Share Lending Arrangements

- *Budget 2019 proposes amendments to the Income Tax Act to prevent non-resident taxpayers from avoiding Canadian dividend withholding tax on compensation payments made under cross-border share lending arrangements with respect to Canadian shares.*

This measure will amend the securities lending arrangement rules so that a dividend compensation payment in respect of a Canadian share, paid to a non-resident lender, is always treated as having the character of a dividend for withholding tax purposes, and is therefore always subject to Canadian dividend withholding tax. This measure will help to protect the Canadian income tax base, benefitting all Canadians.

Since this is an integrity measure applicable to the securities loan market, it is difficult to assess who would ultimately be affected by the requirement to pay withholding taxes that would have otherwise been avoided.

Certain non-residents have engaged in planning intended to avoid Canadian dividend withholding tax on dividend compensation payments made to them in respect of shares of Canadian resident corporations.

This measure is expected to affect businesses in the Canadian financial sector and, as such, it is not anticipated that it would have any specific gender (or other identity) implications.

**GBA+ was performed:** Mid-point

**Target population:** All Canadians by protecting the integrity of the Canadian tax system

**Expected Direct Benefits (gender):**

Benefits of this measure consist of fiscal savings to the Government (a neutral gender impact).

**Expected Impacts (income, age distribution):**



## Adjusting the Rules for Cannabis Taxation

- *Budget 2019 proposes to amend the cannabis excise duty framework to impose duties based on the total Tetrahydrocannabinol (THC) content of cannabis edibles, cannabis extracts (including cannabis oils), and cannabis topicals.*

The measure will amend the cannabis excise duty framework to impose duties based on the total THC content of cannabis edibles, extracts, and topicals.

This proposed change will result in the framework better reflecting recommendations from the expert Task Force on Cannabis Legalization and Regulation and feedback received from the cannabis industry. Specifically, the proposed THC-based rate will help simplify the excise duty calculation for certain cannabis products and ease compliance issues that producers have encountered with respect to cannabis oils.

A THC-based tax on certain cannabis products is expected to indirectly lead to better health outcomes by encouraging people through the tax structure to consume cannabis products with lower THC concentrations.

According to the latest Canadian Cannabis Survey, in the past 12 months 22 per cent of people have reported using cannabis. While more men (26 per cent) reported general use of cannabis compared to women (18 per cent), this difference is not considered gender dominated. There is no significant difference in consumption of edibles between men and women.

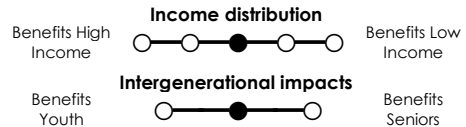
**GBA+ was performed:** Mid-point

**Target population:** All Canadians, by protecting the integrity of the Canadian tax system; may also positively affect some cannabis licensees (depending on products manufactured) and some cannabis users (depending on products used)

**Expected Direct Benefits (gender):**

This measure benefits Canadians by protecting the integrity of the Canadian tax system (a neutral gender impact).

**(income, age distribution):**



## Improving Access to the Canada Workers Benefit Throughout the Year

- \$4 million over two years to conduct targeted outreach, and to allow low-income workers to apply online for advance payment of the Canada Workers Benefit through CRA's My Account portal. This outreach would increase awareness of the CWB, including the advance payment provision.

The CWB helps to reduce poverty and support the labour force participation of vulnerable groups, which in turn helps to promote a more inclusive economy. As such, this initiative will primarily impact low-income workers and those considering joining the workforce.

The CWB encourages low-income workers to increase their labour supply by making work more rewarding. Raising awareness of the CWB will help ensure that the target population is aware of the advantages to labour force participation that this benefit presents.

Facilitating access to, and raising awareness of, the advance payment option for the CWB will help recipients receive a portion of their entitlement sooner. In addition, because it is paid out on a quarterly basis, the advance payment provision could help recipients smooth their income and stabilize their overall household budget, which may include volatile earnings from part-time or on-demand work

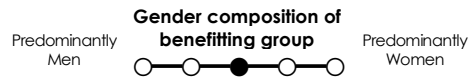
Roughly half of CWB beneficiaries are women, and women make up a disproportionate share (90 per cent) of single parents in receipt of the benefit.

Groups that are more likely to be in receipt of the CWB include single mothers, recent immigrants, those aged 19-34, and those whose highest level of education is below the trades or college level.

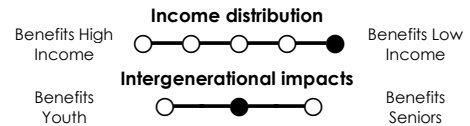
**GBA+ was performed:** Later stage and on the existing program

**Target population:** Low-income workers

**Expected Direct Benefits (gender):**



**Expected Benefits (income, age distribution):**





**Small Business Deduction—Farmers and Fishers**

- Budget 2019 proposes that the *Income Tax Act* be amended to provide that the income of a Canadian-controlled private corporation from sales of the farming products or fishing catches of its farming or fishing business to any arm's length purchaser corporation will not be disqualified under the rules intended to prevent the multiplication of the small business deduction.

The small business deduction provides for a reduced tax rate for Canadian-controlled private corporations (CCPCs) on up to \$500,000 of qualifying active business income. The *Income Tax Act* contains various rules to prevent the inappropriate multiplication of this \$500,000 limit.

One such rule prevents CCPCs from obtaining the small business deduction on certain income earned from sales to a private corporation in which the selling CCPC (or certain specified persons) has an interest.

Budget 2019 proposes to amend the *Income Tax Act* to allow farmers and fishers whose corporations sell their farming products or fishing catches to a private corporation in which they have an interest to obtain relief from these anti-multiplication rules in respect of the income from such sales, provided they deal at arm's length with the purchaser.

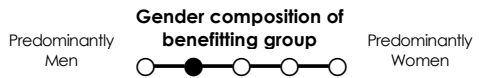
Approximately two-thirds of the shareholders of farming corporations are men and one-third are women. As such, more men than women would be expected to be shareholders of corporations affected by this measure.

Since farming and fishing businesses are typically located in rural areas, this relieving measure will tend to benefit residents of those geographical areas.

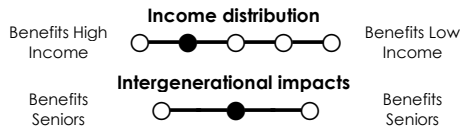
**GBA+ was performed:** Later stage

**Target population:** Shareholders of Canadian-controlled private corporations in the farming and fishing sectors

**Expected Direct Benefits (gender):**



**Expected Impacts (income, age distribution):**



## Mutual Funds: Allocation to Redeemers Method

- *Budget 2019 proposes amendments to the Income Tax Act to prevent the use by mutual fund trusts of a method of allocating capital gains or income to their redeeming unitholders where the use of that method inappropriately defers tax or converts fully taxable ordinary income into capital gains taxed at a lower rate.*

The “allocation to redeemers methodology” allows a mutual fund trust to allocate capital gains realized by it to a redeeming unitholder and claim a corresponding deduction.

Certain mutual fund trusts have been using this methodology to allow investors to defer capital gains tax or convert the returns on an investment that would have the character of ordinary income to capital gains taxed at a lower rate. This measure will effectively prevent using this methodology to achieve such inappropriate results.

This measure is intended to protect the integrity of the Canadian tax system. In effect, it is intended to prevent the tax deferral of capital gains and to close a tax planning opportunity that converts fully taxable ordinary income into capital gains taxes at a lower rate. It is expected to have an impact on individuals who have maximized their RRSP and TFSA contribution room.

To the extent that the measure would affect investors, it might have a more negative impact on men. Men realized 62 per cent of the total value of capital gains on mutual fund trust units.

Men represent approximately 52 per cent of individuals who have maximized their RRSP contribution room and 53 per cent of individuals who have maximized their TFSA contribution room.

**GBA+ was performed:** Mid-point

**Target population:** All Canadians by protecting the integrity of the Canadian tax system

**Expected Direct Benefits (gender):**

Benefits of this measure consist of fiscal savings to the Government (a neutral gender impact)

**Expected Impacts (income, age distribution):**



## Character Conversion Transactions

- *Budget 2019 proposes amendments to the Income Tax Act to improve existing rules meant to prevent taxpayers from using derivative transactions to convert fully taxable ordinary income into capital gains taxed at a lower rate.*

This measure is intended to protect the integrity of the Canadian tax system. The *Income Tax Act* contains rules that treat a gain arising from a “derivative forward agreement” as ordinary income rather than as a capital gain. To the extent that these rules affect investors, they are expected to have a somewhat greater impact on men.

Men represent approximately 52 per cent of individuals who have maximized their RRSP contribution room. In addition, men represent approximately 53 per cent of individuals who have maximized their TFSA contribution room.

One important exception to these rules is where the economic return from a purchase or sale agreement is based on the economic performance of the actual property being purchased or sold. This exception is intended to exclude certain commercial transactions (e. merger and acquisition transactions) from the scope of the derivative forward agreement rules.

A character conversion transaction has been developed that attempts to misuse this exception and allow investors to convert fully taxable ordinary income into capital gains taxed at a lower rate.

In general terms, this measure will provide that the commercial transaction exception is unavailable if it can reasonably be considered that one of the main purposes of the series of transactions is for a taxpayer to convert into a capital gain an amount paid on a security.

It is intended to close a tax planning opportunity that would typically be marketed to higher income individuals (who have maximized their RRSP and TFSA contribution room), the majority of whom are expected to be men.

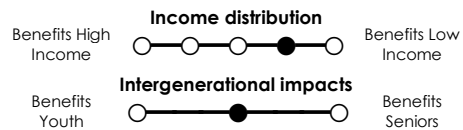
**GBA+ was performed:** Mid-point

**Target population:** All Canadians by protecting the integrity of the Canadian tax system

**Expected Direct Benefits (gender):**

Benefits of this measure consist of fiscal savings to the Government (a neutral gender impact).

**Expected Impacts (income, age distribution):**



## Pensionable Service Under an Individual Pension Plan

- *Budget 2019 proposes amendments to the Income Tax Act to prohibit Individual Pension Plans (IPPs) from providing retirement benefits in respect of past years of employment that were pensionable service under a defined benefit registered pension plan (RPP) of another employer and to require an income inclusion of any assets transferred to an IPP that relate to benefits provided in respect of prohibited service.*

This measure will generally improve tax system neutrality by ensuring that all members of registered pension plans and their sponsoring employers are treated in a similar manner.

A subset of IPPs registered each year with the Canada Revenue Agency are established primarily to transfer the full value of the individual's pension entitlements from a former employer's defined benefit RPP to an IPP that is later determined to not meet registration requirements. This planning circumvents a prescribed limit in the *Income Tax Act* on tax-deferred transfers to a Registered Retirement Savings Plan. Since higher-paid individuals tend to be men, it is expected that the use of IPPs to circumvent the tax rules may be done more by men than by women.

Participants in these arrangements are generally higher-paid public servants with many years of pensionable service.

41 per cent of all RPPs are IPPs. However, the total membership of IPPs (approximately 12,000 members) represents less than 1 per cent of all Canadians who are members of an RPP.

**GBA+ was performed:** Mid-point

**Target population:** All Canadians by protecting the integrity of the Canadian tax system

**Expected Direct Benefits (gender):**

Benefits of this measure consist of fiscal savings to the Government (a neutral gender impact).

**Expected Impacts (income, age distribution):**

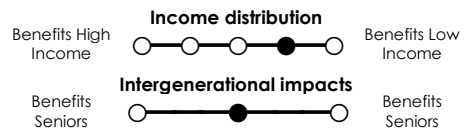


Table 1  
**GBA+ Summary for Annex 2, Other Budget 2019 Measures**

(Please see end of table for description of definitions used.)	GBA+ Timing	Target Population	Expected Direct Benefits (gender)	Income Distribution Impacts	Inter-generational Impacts
			Men – Women	High – Low	Youth – Senior
<b>Government Operations, Fairness and Openness</b>					
<b>Better Digital Services for Canadians</b>	–	All Canadians	○●○	○●○	○●○
<p>The Canadian Digital Service (CDS) is committed to designing and building accessible and inclusive services for all Canadians. CDS places a strong focus on building services that go beyond compliance requirements to achieve higher standards of accessibility and meet the needs of diverse populations—and in particular people who might otherwise be underserved or marginalized. When CDS introduces modernized digital services, the traditionally delivered services (e.g., delivered in person or by phone) are not being scaled back. This avoids creating differential impacts for people who face barriers to internet access, e.g., people in rural areas or the North.</p>					
<b>Insuring Income Replacement Benefits for Medically Released Members of the Forces</b>	–	Canadian Armed Forces	●○	○●○	○●○
<p>This measure will provide disability benefits to medically released members of the Canadian Armed Forces, both in the Regular Force and the Reserve Force. These benefits are broadly available to all eligible employees within specific occupational groups, and are not differentiated by gender or other intersecting factors (e.g., age, education, income level).</p>					
<b>Federal Public Service Dental Plan Amendments</b>	–	Federal government employees	○●○	○●○	○●○
<p>This measure seeks to fund an arbitral award made in respect of the Public Service Dental Care Plan (PSDCP). The arbitral award will create improvements to PSDCP, and will support the health and wellness of all plan members regardless of income, sexual orientation or gender.</p>					
<b>Maintaining Service Levels of the Controlled Goods Program</b>	–	All Canadians	○●○	○●○	○●○
<p>This measure oversees the examination, possession and transfer of controlled goods within Canada. The Canadian companies participating in the program are those in the aerospace, defence and security industries, and 70 per cent of them are classified as sole proprietors or small businesses. Men are overrepresented, as the percentage of women represented in the businesses that interact with the program is just over 20 per cent.</p>					
<b>Industrial Security Systems Transformation Project</b>	○	Canadian industry	○●○	○●○	○●○
<p>This measure provides funding to Public Services and Procurement Canada to upgrade the current aging information technology systems that support the Contract Security and Controlled Goods Programs with a single unified solution that will provide industry with a self-service electronic interface with the federal government. Since about two-thirds of applicants to the Contract Security Program are men, it is expected that men would see most of the direct benefits from this initiative.</p>					
<b>Cost and Profit Assurance Program</b>	–	All Canadians	○●○	○●○	○●○
<p>This measure provides clarity to businesses (primary defence contracts) and ensures that procurement continues to be fair and transparent to both Canadian businesses and tax payers. Although the program ultimately impacts all Canadians by providing best value on defence procurement contracts, the Canadian defence industry (including aerospace) is dominated by men</p>					
<b>Fisheries and Oceans Canada—Advancing Reconciliation</b>	–	Indigenous Peoples	○●○	○●○	○●○

This measure will support Fisheries and Oceans Canada's capacity to work with Indigenous groups and

Table 1  
**GBA+ Summary for Annex 2, Other Budget 2019 Measures**

(Please see end of table for description of definitions used.)	GBA+ Timing	Target Population	Expected Direct Benefits (gender)	Income Distribution Impacts	Inter-generational Impacts
			Men – Women	High – Low	Youth – Senior

advance reconciliation. The Government of Canada is committed to transforming its relationship with Indigenous Peoples based on recognition, respect, cooperation and partnership. Fishing is an activity of cultural and economic importance to Indigenous Peoples, and continues to play a critical role in building coastal Indigenous economies and in enabling Indigenous groups to develop improved capacity for self-governance and self-determination.

<b>Predictable Capital Funding</b>	–	All Canadians			
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This measure provides funding to Public Service and Procurement Canada to improve the management and efficiency of its portfolio assets. No negative differential impacts are expected as this measure will benefit all Canadians through more efficient management of federal assets.

<b>Public Services and Procurement Canada—Real Property Repairs and Maintenance</b>	–	All Canadians			
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This measure provides office accommodation to federal departments and agencies, enabling the delivery of programs. Anyone using Government of Canada buildings and assets, as well as Canadian taxpayers, would benefit. Treasury Board statistics on the public service indicate that women make up 54 per cent of the public service, and 5.6 per cent of public servants are persons with disabilities.

<b>Supporting the Canadian Human Rights Commission and Access to Justice</b>	–	All Canadians			
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The Canadian Human Rights Commission is mandated to protect and promote human rights and is responsible for upholding a fair and effective discrimination complaints process. Canadians can submit complaints to the Commission on the basis of one or more of the 13 grounds of prohibited discrimination listed in the *Canadian Human Rights Act*. This measure will support a new case management system for the Canadian Human Rights Commission and will ultimately benefit all Canadians, and particularly those vulnerable to discrimination.

<b>Supporting the Delivery of Justice through the Courts Administration Service</b>	–	All Canadians			
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The Courts Administration Service supports the smooth functioning of the Federal Court system in Canada. Funding will support translation of Federal Court decisions which is expected to enhance access to justice for Canadians. Funding will also support efforts to relocate the Federal courthouse in Montreal. This is expected to benefit individuals within that region, particularly those who rely on the Federal Court's presence.

<b>Protecting the Privacy of Canadians</b>	–	All Canadians			
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Funding to increase the capacity of the Office of the Privacy Commissioner is intended to provide benefits to all Canadians. Individuals and businesses will benefit from proactive awareness raising by the Office of the Privacy Commissioner on privacy issues of importance to Canadians. Funding will also enable the Office of the Privacy Commissioner to engage in outreach and research, as well as to continue addressing the complaints backlog.

<b>Supporting the Public Prosecution Service of Canada</b>	–	All Canadians			
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- This measure will support ongoing operations of the Public Prosecution Service of Canada. The Service is responsible for prosecuting federal offences related to issues including drugs, organized crime, terrorism and tax law. In total, over 250 statutes contain offences that fall under the Service's jurisdiction for prosecution. This funding will ultimately benefit all Canadians and support access to and the delivery of justice.

Table 1  
**GBA+ Summary for Annex 2, Other Budget 2019 Measures**



















(Please see end of table for description of definitions used.)	GBA+ Timing	Target Population	Expected Direct Benefits (gender)	Income Distribution Impacts	Inter-generational Impacts
			Men – Women	High – Low	Youth – Senior
					
<b>Supporting Judicial Advisory Committee Members</b>	–	All Canadians			
<p>Judicial Advisory Committees play a key role in evaluating judicial applications. Significant reforms to the role and structure of the Judicial Advisory Committees, aimed at enhancing the independence and transparency of the process, were announced by the Government in 2016. This measure supports compensation for non-judicial members of Judicial Advisory Committees for the important work they do in the service of Canadians. All Canadians ultimately benefit from the continued work of Judicial Advisory Committees which recommend qualified candidates and help uphold a fair and neutral judicial appointment process that is reflective of the diversity of Canada.</p>					
<b>Support for Access to Information</b>	–	All Canadians			
<p>This measure provides the Office of the Information Commissioner with resources to enhance capacity to investigate complaints about access to information requests. More timely resolution of access to information complaints directly benefits individuals who submit complaints under the <i>Access to Information Act</i>. It also promotes a more open and transparent Government, ultimately benefitting all Canadians.</p>					
<b>Improving Labour Standards in CPTPP Partner Countries</b>	–	All Canadians and CPTPP Partner Countries			
<p>While improving and enforcing labour standards in CPTPP partner countries primarily protects Canadian employers from unfair competition, the measure will create tangible benefits for diverse groups of women, men and gender-diverse people in developing CPTPP partner countries. Implementation of and compliance with labour provisions of the CPTPP will contribute to further protecting labour rights of workers, notably with respect to discrimination in employment and occupation, child and forced labour, and the right to freedom of association and collective bargaining. It is expected that greater compliance with these rights will protect all workers. Low-skilled workers, of which a significant portion are women, and youth are likely to benefit even more concretely from increased compliance with trade-related labour obligations.</p> <ul style="list-style-type: none"> <li>In addition to Canada, CPTPP partner countries include: Australia, Brunei, Chile, Japan, Malaysia, Mexico, New Zealand, Peru, Singapore and Vietnam. The CPTPP includes comprehensive obligations on labour to protect and promote internationally recognized labour principles and rights, with commitments that ensure laws provide acceptable conditions of work with respect to minimum wages, hours of work, and occupational health and safety.</li> </ul>					
<b>Canadian Energy Regulator Transition Costs</b>	–	All Canadians			
<p>Funding provided to the National Energy Board to support its transition to its new role as the Canadian Energy Regulator is not expected to have differential gender impacts. Should transition activities require the National Energy Board to retain new employees, the National Energy Board's Employment Equity and Diversity Program will ensure gender and other identity factors are taken into account when making staffing decisions.</p>					
<b>Administration of New Free Trade Agreement Measures and Steel Safeguards</b>	–	All Canadians, steel industry			
<p>This measure provides Global Affairs Canada with funding for the administration of new free trade agreement (FTA) measures under the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) and</p>					

Table 1

**GBA+ Summary for Annex 2, Other Budget 2019 Measures**

(Please see end of table for description of definitions used.)	GBA+ Timing	Target Population	Expected Direct Benefits (gender)	Income Distribution Impacts	Inter-generational Impacts
			Men – Women	High – Low	Youth – Senior

the Canada-United States-Mexico Agreement (CUSMA), and potential final safeguards on certain steel imports. The FTA measures will primarily impact Canadian companies that are interested in importing certain dairy, poultry and egg products from the U.S. or CPTPP countries. For steel safeguards, should final safeguards be put in place on certain steel products, this would positively impact those working in the steel and related industries.

**Growth, Innovation, Infrastructure and the Environment**

<b>Canada's Marine Safety Response</b>	–	Indigenous and coastal communities			
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Integrated marine environmental response planning would improve marine safety and increase emergency preparedness and response capacity to the benefit of Indigenous and coastal communities. As key delivery partners, Indigenous and coastal communities are expected to benefit from this measure through co-development of response plans, training and capacity building so that they may more actively participate in Canada's marine safety regime. The implementation of this measure will be informed by the engagement and consultations with Indigenous Peoples and coastal communities that took place through the Regional Response Planning initiative. This measure will indirectly impact men, as the marine industry (e.g., commercial and recreational fishing, search and rescue, and shipping) has historically been male-dominated.

<b>Ensuring Continued Access to U.S. Markets for Canadian Meat Products</b>	–	Meat industry			
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The Daily Shift Inspection Presence Program provides additional food safety inspection resources at all Canadian meat processing facilities to ensure continued access to the U.S. market for Canadian meat products. The program directly benefits meat processors exporting products to the United States, and indirectly benefits meat producers. While no detailed demographic information on the meat processing sector is available, the majority of farm operators are men and of age 55 or older. As such, the indirect benefits of this program may be realised by men in that demographic group.

<b>Protecting Against Bovine Spongiform Encephalopathy in Canada</b>	–	Meat industry; all Canadians			
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The Canadian Food Inspection Agency maintains world-class programs to protect against bovine spongiform encephalopathy in Canadian cattle herds. These programs help ensure that Canadian cattle and beef products are safe for consumers at home and abroad, thereby protecting the health of Canadians and maintaining access to international markets for Canadian cattle and beef products. Cattle ranchers and Canadians directly benefit from these programs. The benefits of this proposal are expected to be realised by farm operators, the majority of which are men aged 55 and older.

<b>Safe and Secure Road and Rail Transportation</b>	–	All Canadians			
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The continued funding of programs for oversight and regulation of motor vehicle safety, railway safety and transportation of dangerous goods, and continuation of passenger rail services to remote communities with no alternative means of surface transportation, will support safe transportation on Canadian roads and railways, and access to transportation services for remote communities. Continued support of these programs is expected to benefit Canadians equally and to promote inclusiveness through enhanced safety and improved access to transport services. In particular, the Remote Passenger Rail program provides access to transport services for northern communities, and focuses benefits on two Indigenous communities.

<b>Delivering Better Service for Air Travellers</b>	–	All Canadians			
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This measure will affect air travellers using Canadian airports, including Canadian citizens, Canadian permanent residents, and all foreign nationals transiting through Canadian airports. While detailed disaggregated data are unavailable, air travellers tend to be middle- and higher-income individuals.



Table 1  
**GBA+ Summary for Annex 2, Other Budget 2019 Measures**

(Please see end of table for description of definitions used.)	GBA+ Timing	Target Population	Expected Direct Benefits (gender)	Income Distribution Impacts	Inter-generational Impacts
			Men – Women	High – Low	Youth – Senior
<b>Cleaning Up Federal Contaminated Sites</b>	–	All Canadians; certain regions			
<p>The Federal Contaminated Sites Action Plan addresses contaminated sites for which the federal government is responsible. If left unaddressed, contaminants can collect in the environment and migrate into agricultural lands and clean drinking water sources that Canadian communities and wildlife rely upon, posing a threat to human health and the environment. While the sites are located across Canada, most are located along major waterways, near port cities, and in northern and remote areas where Indigenous Peoples and First Nations living on-reserve are disproportionately affected.</p>					
<b>Implementing a Federal Carbon Offset System</b>	o	All Canadians			
<p>The offset system is a key part of the national pollution pricing system that will benefit all Canadians. It is expected to support greenhouse gas emission reductions in potentially all jurisdictions, not only those where the federal backstop would currently apply (Saskatchewan, Ontario, Manitoba, New Brunswick, Yukon, Nunavut and Prince Edward Island). Funding would support the creation of an IT platform for the offset system. The facilities that are expected to be affected by the output-based carbon pricing system are located in some industries that can have a disproportionate number of men as employees.</p>					
<b>Supporting Capital Assets in Canada's National Parks, Conservation Areas and Historic Sites</b>	–	All Canadians			
<p>There are a total of 34 Parks Canada field units across Canada, which are of benefit to all Canadians, with a large majority located in rural areas. This measure could potentially provide short-term job opportunities (e.g., maintenance staff, construction contracts) to Indigenous Peoples and communities located close to Parks Canada historical sites and national parks.</p>					
<b>Enhancing Canada's Global Arctic Leadership</b>	o	Indigenous and Northern peoples			
<p>Funding will support Indigenous and Northern communities in playing a stronger role in Canada's international Arctic engagement including their greater participation at international fora, such as the Arctic Council, and will create more international learning opportunities for northern youth.</p>					
<b>Preparing for a New Generation of Wireless Technology</b>	–	All Canadians			
<p>Funding will support Innovation, Science and Economic Development Canada in continuing to manage wireless networks in Canada. Effective network management and the introduction of 5G wireless networks are expected to create broad benefits to all Canadians. Indirect benefits of this measure come from hiring, which is expected to involve occupations in broad gender balance, with the exception of some classifications with a greater representation of men (e.g., electronics technologists).</p>					
<b>Increased Funding for the Regional Development Agencies</b>	–	Western and Atlantic provinces, and Quebec			
<p>The funding for the Atlantic Canada Opportunities Agency, Canada Economic Development for the Quebec Regions, Western Economic Diversification Canada and the permanent funding for the Federal Economic Development Agency for Southern Ontario will allow these agencies to fund new business innovation as well as economic diversification programming. This includes a combination of tailored programs and targeted outreach to support underrepresented groups including Indigenous businesses, youth and women entrepreneurs. These agencies would also</p>					

Table 1

**GBA+ Summary for Annex 2, Other Budget 2019 Measures**

(Please see end of table for description of definitions used.)	GBA+ Timing	Target Population	Expected Direct Benefits (gender)	Income Distribution Impacts	Inter-generational Impacts
			Men – Women	High – Low	Youth – Senior

make targeted and strategic investments to ensure inclusion for underrepresented groups in rural and remote communities across Canada.

**Labour Markets, Health, Safety and Economic Prosperity of Canadians**

<b>Supporting the Harbourfront Centre</b>	–	Residents of the GTA			
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Harbourfront programming is available to all Torontonians and visitors to the region. Over 70 per cent of programming is free to the public, thus mitigating a primary financial barrier to participation. This investment is expected to increase labour market opportunities for female artists within the performing arts sector. The Centre is working towards the goal of becoming a barrier-free environment for persons with disabilities. The Centre has also created a Deaf and Disability Action Plan, which takes into account Accessibility Professionals of Ontario’s recommendations and addresses both artist and public engagement.

<b>Boosting the Capacity of the Federal Mediation and Conciliation Service</b>	–	Federal jurisdiction employers, employees and unions			
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This measure will directly benefit current and future workers of all genders and other demographic groups in federally regulated sectors such as air and rail transportation, mail and longshoring at ports. Given that the majority of the relevant Canadian workforce are men, they benefit the most from this measure. Of the approximately 900,000 federal jurisdiction workers to whom the Federal Mediation and Conciliation Service program under Part I of the *Canada Labour Code* applies, 554,100 are men (62 per cent), 341,000 (30 per cent) are women, 155,000 identified as visible minorities, 21,000 as persons with disabilities and 16,000 as Indigenous Peoples.

<b>Interim Federal Health Program</b>	–	Resettled refugees and asylum claimants			
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This measure provides funding to Immigration, Refugees and Citizenship Canada in support of increased expenditures in the Interim Federal Health Program (IFHP). All IFHP beneficiaries—regardless of age, intersectional diversity or gender—receive full coverage under the program. Coverage is based on individual needs and on decisions made by medical practitioners. There are many IFHP services that specifically target women in recognition of certain aspects of women’s health, including pregnancy.

<b>Modernizing Canada’s Border Operations</b>	–	All Canadians			
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The Canada Border Services Agency (CBSA) supports Canada’s security and prosperity by facilitating and overseeing international travel and trade across Canada’s border. In carrying out this role, the Agency enforces more than 90 acts and regulations that keep Canada and Canadians safe. According to the CBSA’s 2017-18 *Departmental Results Report*, the CBSA continued to deal with rising volumes of border transactions, including processing approximately 21.4 million commercial releases, 84.3 million postal releases, 257,000 work permits, over 201,000 study permits, 8,000 temporary resident permits and 53,000 asylum claimants. This funding will help facilitate the safe and efficient movement of people and goods across Canada’s border, thereby strengthening the Canadian economy while maintaining secure border processing.

Table 1

**GBA+ Summary for Annex 2, Other Budget 2019 Measures**

(Please see end of table for description of definitions used.)	GBA+ Timing	Target Population	Expected Direct Benefits (gender)	Income Distribution Impacts	Inter-generational Impacts
			Men – Women	High – Low	Youth – Senior

<b>Support for the Correctional Service of Canada</b>	–	Federal Inmates and Correctional Services Employees	● ○ ○ ○ ○	○ ○ ● ○ ○	○ ○ ●
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Additional resources will allow the Correctional Service of Canada to maintain operations and help ensure continued safety and security for staff, offenders and the Canadian public. Men, particularly Indigenous men, are overrepresented in the federal offender population and are more likely to benefit from correctional services. However, all Canadians benefit indirectly from a correctional environment that continues to promote the safe and successful rehabilitation of offenders.

<b>Protecting the Rights and Freedoms of Canadians</b>	–	All Canadians	○ ○ ● ○ ○	○ ○ ● ○ ○	○ ○ ●
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The Canadian Security Intelligence Service (CSIS) is entrusted to protect the security of Canada and Canadians. CSIS must safeguard the rights and freedoms of the people and communities it is mandated to protect, while respecting the rule of law. CSIS collects and analyzes threat-related information, which is typically disseminated to government partners through intelligence reports and other products. Funding for this measure will enable CSIS to continue efforts to modernize its framework for compliance with Canadian law, Ministerial direction, and Federal Court requirements, as well as CSIS's internal policies. Modernized tools, updated policies, and robust governance for compliance will support and guide decision-making to help ensure investigations and operations are bias-free.

<b>Matrimonial Real Property Implementation Support Program</b>		Indigenous Peoples	○ ○ ○ ● ○	○ ○ ○ ● ○	○ ○ ●
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This measure renews funding for the Matrimonial Real Property Implementation Support Program, which will ensure continued implementation of training and awareness activities relating to the *Family Homes on Reserves and Matrimonial Real Interests or Rights Act* (the Act). The Act was developed to address the legislative gap on-reserve and to provide men and women with rights and protections that were previously non-existent. While the Act is gender-neutral, women are more likely to benefit from the emergency and exclusive occupation of the family home protections under the Act. Given that Indigenous women experience a higher rate of violence than their non-Indigenous counterparts and Indigenous men, 13 provisions under the Act pertaining to Emergency Protection Orders and Exclusive Occupation Orders are deemed to be more significant for women than men.

Table 1

**GBA+ Summary for Annex 2, Other Budget 2019 Measures**

(Please see end of table for description of definitions used.)	GBA+ Timing	Target Population	Expected Direct Benefits (gender)	Income Distribution Impacts	Inter-generational Impacts
			Men –	High – Low	Youth – Senior
			Women		
<b>On-Reserve Income Assistance: Case Management and Pre-Employment Support</b>					
	-	Indigenous Peoples	○●○ ○○ -○ ●	○-○-○-○-○ ●	○-●-○
<p>This measure renews funding for the case management and pre-employment support component of the On-Reserve Income Assistance Program, which provides equitable access to support for First Nations women and men, based on identified eligibility criteria that align with the provinces and the Yukon. While analysis has found that the Program is likely to continue to benefit both women and men living on-reserve, there is the potential for a higher percentage of male recipients as men living on-reserve tend to experience lower levels of education, employment and income compared with women on-reserve as well as people living off reserve.</p>					
<b>Enhancing Indigenous Consultation and Capacity Support</b>					
	-	Indigenous Peoples	○-○-○-○-○ ○●○	○-○-○-○-○ ○●○	○-○-○ ○●○
<p>This program renewal provides funding to support Indigenous partners' development of, and participation in, consultation processes with the Government of Canada through consultation protocols. This proposal is broadly gender-balanced, as consultation protocols cover regions, nations and communities as a whole. However, consultation processes are often with Indigenous governments, which tend to have more male than female representation. The program includes measures to reduce barriers to participation and to mitigate potential differential impacts, which should lead to increased opportunities for all community members to participate in relevant consultation and engagement activities.</p>					
<b>Improving the Health and Safety of Canadian Workers</b>					
	○	All Canadians	○-○-○-○-○ ○●○	○-○-○-○-○ ○●○	○-○-○ ○●○
<p>This measure provides funding to the Canadian Centre for Occupational Health and Safety (CCOHS) in support of its employee benefit plan premiums. The CCOHS provides occupational health and safety information readily and equally from a gender, income and generational perspective.</p>					
<b>Trade, International Relations and Security</b>					
<b>Supporting the World Bank</b>					
	-	All Canadians	○-○-○-○-○ ○●○	○-○-○-○-○ ○●○	○-○-○ ○●○
<p>This measure provides financing to the World Bank for the purchase of additional voting shares issued as part of a general capital increase. This measure is expected to benefit all Canadians by helping Canada maintain a strong voice in multilateral institutions. The measure will also benefit individuals in developing countries as the additional capital from shareholders will allow the World Bank to provide additional financing to developing countries. The World Bank has a strong track record of providing economic, health and education benefits for women and children. We expect the future impact of this initiative in developing countries to be largely aligned with this track record.</p>					
<b>Ensuring Income Security Benefits Are Fair and Efficient</b>					
	○	Recipients of CPP, OAS / GIS and EI	○-○-○-○-○ ○●○	○-○-○-○-○ ○●○	○-○-○ ○●○
<p>The population expected to be impacted by this measure directly are recipients of Old Age Security/Guaranteed Income Supplement (OAS/GIS), Employment Insurance (EI) and the Canada Pension Plan (CPP). A small proportion of these beneficiaries are investigated to confirm their eligibility for benefits and their amounts. Some recipients who are investigated may see reduced benefits. The gender of clients who are investigated matches the distribution of gender across the population of beneficiaries. More EI recipients (61 per cent) are men, so men are more subject to investigation within this program. The population of OAS and CPP recipients is aged 60 years and over, and a slight majority of recipients are women. CPP and OAS investigations are conducted equally on men and women.</p>					

Table 2

**GBA+ Summary for Annex 4 Measures**

(Please see end of table for description of definitions used.)	GBA+ Timing	Target Population	Expected Direct	Income	Intergenerational
			Benefits (gender)	Distribution	Impacts
			Men – Women	High – Low	Youth – Senior
<b>Reviewing the Merits of Open Banking</b>	●	All Canadians	○●○	○●○	○●○
<p>Budget 2018 announced the Government's review into the merits of open banking. As a first step in this process, in September 2019, the Government appointed an Advisory Committee on Open Banking. Three of the four committee members are women. Gender and diversity considerations have been included in the review process to date, including through the public consultations on open banking currently underway. The Committee's report on the merits of open banking will also reflect gender and diversity considerations, including the potential for open banking to help address such issues as financial inclusion.</p>					
<b>Supporting an Innovative and Well-Functioning Canadian Payments System</b>	●	All Canadians	○●○	○●○	○●○
<p>The proposal to introduce legislation to implement a new retail payments oversight framework so that retail payment services can continue to offer innovation in services, while remaining reliable and safe. The framework measures are expected to benefit all Canadians, with some vulnerable groups benefitting more than others. The proposal to amend the <i>Canadian Payments Act</i> is expected to improve the governance of Payments Canada. All Canadians should benefit in line with the number of payments they make using non-cash methods.</p>					
<b>Supporting Sustainable Financing</b>	○	All Canadians	○●○	○●○	●○
<p>This proposal increases awareness of the work of the Expert Panel on Sustainable Finance. It also provides federal government support for the recommendations of the Financial Stability Board's Task Force on Climate-related Financial Disclosures and announces the Government will work with Crown corporations to enhance their disclosures of climate-related risks. Enhancing climate-related risk disclosures is intended to help investors to make more informed decisions, which should benefit all Canadians and should not have differing impacts, on balance, on any particular group.</p>					
<b>Introducing a Financial Consumer Agency of Canada Governance Council</b>	○	All Canadians	○●○	○●○	○●○
<p>The proposal would benefit all Canadians by improving the way the regulator oversees the protection of consumers in their dealings with banks. Improving this oversight is expected to have greater relative positive impacts for women and certain specific demographic groups of Canadians, including seniors and those living with disabilities, as studies show they can have lower financial literacy rates and may be more vulnerable to financial abuse or sales misconduct. A more effective regulator may indirectly lead to stronger protections for those with lower financial literacy rates.</p>					
<b>Updating Federal Financial Sector Statutes</b>	●	All Canadians	○●○	○●○	○●○
<p>The measure to modernize the corporate governance framework for federally regulated financial institutions would require federally regulated financial institutions to disclose policies aimed at promoting diversity on boards and in senior management. Other measures from the 2019 Review of the Financial Sector Framework would benefit all Canadians by supporting a stable, efficient and competitive federal financial sector framework.</p>					
<b>Modernizing the Unclaimed Assets Framework</b>	○	All Canadians	○●○	○●○	○●○
<p>This measure would modernize and improve the current unclaimed assets framework, which seeks to reunite Canadians with their lost or forgotten money held by financial institutions. This would benefit all Canadians whose bank deposits and savings are protected under the framework. This measure would also expand the scope of the framework to include foreign denominated bank accounts and unclaimed pension balances received from terminated federally regulated pension plans. This would enable the Government to protect a greater number of people's hard-earned savings under the framework, benefitting Canadians holding these types of assets.</p>					

Table 2

**GBA+ Summary for Annex 4 Measures**

(Please see end of table for description of definitions used.)	GBA+ Timing	Target Population	Expected Direct Benefits (gender)	Income Distribution Impacts	Intergenerational Impacts
			<i>Men – Women</i>	<i>High – Low</i>	<i>Youth – Senior</i>
<hr/>					

**Debt Management Strategy for 2019-20**

○	All Canadians	○ ○ ● ○ ○	○ ○ ● ○ ○	○ ● ○
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The Debt Management Strategy for 2019-20 sets out the Government of Canada's objectives, strategy and borrowing plans for its domestic debt program and the management of its official international reserves. Borrowing activities support the ongoing refinancing of government debt coming to maturity, the execution of the budget plan and the financial operations of the Government, to the benefit of all Canadians.

Table 3

**GBA+ Summary for Tax Measures: Supplementary Information**

(Please see end of table for description of definitions used.)	GBA+ Timing	Target Population	Expected Direct	Income	Intergenerational	
			Benefits	Distribution	Impacts	
			(gender)	Impacts	Impacts	
			Men – Women	High – Low	Youth – Seniors	
<b>Change in Use Rules for Multi-Unit Residential Properties</b>	●	Owners of multi-unit residential properties	○●○	○●○	○●○	
<p>The proposal addresses disadvantages faced by owners of multi-unit properties on changing the use of one of the units from business to personal or vice versa. The proposal is expected to benefit current and prospective owners of multi-unit residential properties. The proposal will have regional implications as certain provinces have higher rates of duplex ownership (e.g. Quebec). It is not expected to have any specific gender or demographic implications.</p>						
<b>Permitting Additional Types of Annuities Under Registered Plans</b>	○	Seniors	○●○	○●○	○●○	
<p>The proposals are intended to provide Canadians with greater flexibility in managing their retirement savings by permitting two new types of annuities under the tax rules for certain registered plans. As annuity pricing is based on gender-specific mortality assumptions, there would likely be a similar cost/ benefit ratio for men and women purchasing a comparable annuity. Women currently comprise about 54 per cent of Canadians over the age of 65, and have a higher life expectancy at age 65 (around age 87) than men (around age 84). A similar proportion of men and women over age 65 currently receive annuity payments.</p>						
<b>Tax Measures for Kinship Care Providers</b>	○	Individuals caring for a child in need of protection on a temporary basis under a kinship care program	○●○	○●○	●○	
<p>By clarifying that individuals caring for a child under a kinship care program are eligible for the amount for families/single parent with a child under the Canada Workers Benefit (provided they meet all other eligibility requirements), low-income, working care providers who are single and do not have any other dependants have access to the higher benefit. There are limited data available on kinship care providers, although these programs encourage grandparents and other relatives to care for a child. Senior women are twice as likely to be living alone as senior men, so it is likely that most children being cared for by a single grandparent are being cared for by a single woman. Given the targeted nature of the Canada Workers Benefit, the impacts would be small and would not materially impact the distribution of recipients of this benefit. Women represent about half of Canada Workers Benefit claimants overall and about 90 per cent of single-parent claimants.</p> <p>By clarifying the tax treatment of financial assistance amounts received by all care providers under a kinship care program, entitlement to income-tested benefits for lower-income kinship care providers will not be reduced by the receipt of these amounts. Potential higher benefits available to some lower-income kinship care providers as a result of these measures could indirectly benefit children under the care of kinship care providers through increased child-related spending.</p>						
<b>Medical Expense Tax Credit</b>	○	All Canadians	○●○	○●○	○●○	
<p>Updating the <i>Income Tax Act</i> to reflect that access to cannabis for medical purposes is now governed by the <i>Cannabis Regulations</i> under the <i>Cannabis Act</i> will support the Canada Revenue Agency in its tax administration and provide clarity to Canadians accessing cannabis for medical purposes as to the eligibility of these expenses for the Medical Expense Tax Credit. While limited data are available on cannabis accessed for medical purposes, according to the 2017 Canadian Cannabis Survey, women are more likely to be exclusive medical users of cannabis but less likely to use cannabis overall or for both medical and recreational purposes.</p>						

<b>Contributions to a Specified Multi-Employer Plan for Older Members</b>	○	Older members of specified multi-employer plans			
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To bring the pension tax rules for specified multi-employer plans (SMEPs) – a specific type of union-sponsored, defined benefit registered pension plan (RPP) – in line with those that apply to older members of other defined benefit RPPs, it is proposed to amend the tax rules to prohibit contributions to SMEPs in respect of workers over age 71 and those receiving a pension from the plan. Since the pension tax rules do not permit defined benefit RPP members in these situations to earn further pension benefits, this change will ensure that employers do not make pension contributions on behalf of such SMEP members from which they cannot benefit. Since SMEPs cover workers primarily in manual labour industries (e.g., trades, forestry, mining, construction etc.), most of whom are men, the measure will affect mainly older workers who are men.

<b>Carrying on Business in a Tax-Free Savings Account (TFSA)</b>	●	All Canadians			
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It is proposed that the *Income Tax Act* be amended to provide that the holder of a TFSA will be jointly and severally liable with the TFSA trust for income tax related to carrying on a business in the TFSA. In addition, the trustee of the TFSA trust will be jointly and severally liable with the TFSA trust only to the extent that the TFSA trust has assets to pay the tax owing. Out of 12 million TFSA holders, 54 per cent are women and 46 per cent are men. This proposal is not expected to have any significant direct or indirect impacts on different groups.

<b>Electronic Delivery of Requirements for Information</b>	○	All Canadians			
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Various statutes currently require the Canada Revenue Agency (CRA) to serve requirements for information (RFIs) on receiving parties by registered mail, certified mail or personal service. Electronic service is not permitted. Banks and credit unions have asked that the CRA develop the capacity to serve RFIs on banks and credit unions electronically. It is proposed that amendments be made to the following tax statutes: the *Income Tax Act*, the *Excise Tax Act*, the *Excise Act, 2001*, and the *Air Travellers Security Charge Act*. It is also proposed that amendments be made to the *Greenhouse Gas Pollution Pricing Act*. These amendments would allow the CRA to serve RFIs electronically on consent to banks and credit unions. It is not expected to have any specific gender or demographic implications.

<b>The Canadian Film or Video Production Tax Credit (CPTC) and Canadian-Belgian Co-productions</b>	○	Canadian film and video industry			
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The *Income Tax Regulations* are to be amended to add a reference to a new Memorandum of Understanding signed by Canada and the Belgian communities so that the film or video co-productions in question will be eligible for the CPTC, effective as of March 12, 2018. This measure is not expected to negatively impact any particular groups, and does not pose barriers to equal access to benefits.

This proposal is intended to benefit the film and video industry in Canada by supporting joint Canadian-Belgian film or video productions through the CPTC. The CPTC directly benefits qualifying production companies. It is also possible that the benefits of this measure may disproportionately accrue to production companies that are located in Quebec or producing French-language material, given this shared language between Quebec and Belgium. This measure will indirectly benefit individuals employed by Canadian-Belgian co-productions that occur as a result of this measure. Labour force data indicate that women comprised roughly 47 per cent of employment in the information, culture and recreation sector in 2017, but it is not clear to what extent this statistic would accurately reflect employment in the film and video industry in particular.



## Definitions Used

- (A more detailed discussion of these concepts is included in the introduction to this Annex.)
  
- **Title and Description of Measure:** Each line in the table begins with the measure's title and a brief description of key impacts of this measure from a GBA+ perspective.
  
- **GBA+ Timing:** GBA+ can be conducted at various stages throughout the development of a government policy, program or initiative. This section identifies when the GBA+ was conducted:
  - • Early in the idea development phase (when proposals are being developed).
  - ○ Mid-point (when proposals are being finalized), and/or later stage (after proposals are finalized, prior to proposal submission).
  - – GBA+ was performed on the existing program (in cases where an existing program is seeking a renewal of funding).
  
- **Target Population:** Describes the group whom the measure is intended to benefit. This section is not intended to describe the expected GBA+ impacts, but rather the policy intent behind the measure.
  
- **Expected Direct Benefits (gender):** This section collects information on the expected gender characteristics of the benefitting group. The scale is explained as follows:
  - Predominantly men (e.g. 80 per cent or more men)
  - 60 per cent -79 per cent men
  - Broadly gender-balanced
  - 60 per cent -79 per cent women
  - Predominantly women (e.g. 80 per cent or more women)
  
- **Income Distribution Impacts:** This indicator describes expected direct impacts of the measure from an income distributional perspective. The scale is explained as follows:
  - Strongly regressive (benefits high income)
  - Somewhat regressive
  - No significant distributional impacts
  - Somewhat progressive
  - Strongly progressive (benefits low income)
  
- **Intergenerational Impacts:** Intergenerational impacts identify the age cohort receiving the benefits.
  - Primarily benefits youth, children and/or future generations
  - No significant intergenerational impacts
  - Primarily benefits seniors or the baby boom generation