Statement and Impacts Report on Gender, Diversity, and Quality of Life
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Statement on Gender Equality and Diversity in Canada

In the last century, Canada has seen major advancements in gender equality and diversity. Women, Indigenous peoples, LGBTQ2 people, Black and racialized Canadians, and people with disabilities have increasingly had their voices heard, entered the workforce in growing numbers, shone in all fields, and held positions as leaders in politics, business, academia, and the community. Through deliberate policy choices, the government is advancing efforts that feminist and intersectional activists have championed for years, such as a national early learning and child care system and a National Action Plan to End Gender-Based Violence.

Yet, significant challenges remain, many of which have been amplified by the pandemic. As we move forward, we must build on the important progress that has been made in recent decades, and go even further to strengthen equality, diversity, and inclusion.

If Canada has not won the war against the exclusion of women, we have fought the first important battles. We have rejected the exclusionary politics that once denied women access to the levers of influence, power and full societal participation. We lead other nations in the opportunities we open to women...Yet despite these achievements - and they are not inconsiderable - we still have terrain to take. Women’s equality issues remain very much alive. Few women occupy the highest seats of political office and commerce...we have not achieved pay equity. And violence against women is a persistent problem.

—Beverley McLachlin, Canada’s first woman Chief Justice of the Supreme Court of Canada

The government remains committed to upholding a decision-making process that considers the impacts of policies, programs, and legislation on all Canadians in a budgetary context, as enshrined in the Gender Budgeting Act. To do that, the government uses two tools: the Gender Results Framework (GRF) and Gender-based Analysis Plus (GBA Plus).

Canada’s GRF is a whole-of-government articulation of Canada’s gender equality priorities and goals with matching indicators to track developments toward these goals. The GRF is also used to present statistics on diverse groups of people, including Indigenous peoples, people with disabilities, racialized Canadians, and LGBTQ2 people.

The Impacts Report, which leverages GBA Plus and Canada’s Quality of Life Framework, provides a summary of the impacts on Canadians for each new measure in Budget 2022.
Figure 1
Gender Equality Goals for Canada

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

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

Note on Methodology

Similar to Budget 2021, this Statement uses a dashboard to summarize the status of gender equality and diversity in Canada today. The aggregate narrative in Canada has not changed significantly in the past few years, in large part, because these indicators tend to move slowly over time, without large fluctuations year-over-year.

This year’s Statement puts an emphasis on comparing current outcomes across groups, embracing the concept that no person is composed of a single identity.

Data from many surveys has been leveraged, sometimes from different years. Due to potential differences in methodology and context, small differences across groups should be treated with caution. Additionally, it should be noted that not all Statistics Canada surveys are conducted annually and thus data reflects the most recent available versions.

In this Statement, terminology is largely dictated by the data collection process, which, until recently, continued to reflect binary norms around gender and did not take into account differences between sex at birth and gender identity. With the release of the 2018 Survey on Safety in Public and Private Spaces, Statistics Canada published information on outcomes for transgender and non-binary people for the first time and, in April 2022, Statistics Canada will release its first-ever comprehensive profiles of both transgender and non-binary people in Canada using data from the 2021 Census. Continual investments in disaggregated data, including those in Budget 2021, mean that new statistics on key demographic groups are becoming available. As more data sources become available, future iterations of this report will be able to reflect more details on transgender and non-binary populations.
Statistics for lesbian, gay and bisexual populations in Canada are more frequently available, but due to concerns around small population sizes and protecting privacy, it is not always possible to report on the indicators for each group individually. As a result, lesbian, gay and bisexual populations will often be presented collectively, and occasionally abbreviated as LGB.

This Statement follows Statistics Canada terminology and uses the term “visible minorities” to refer to non-Indigenous racialized Canadians, as it is the official demographic category defined by the Employment Equity Act.

### Canada’s Disaggregated Data Action Plan

Budget 2021 announced $172 million over five years, with $36.3 million ongoing, for Statistics Canada for a Disaggregated Data Action Plan (DDAP). This plan aims to provide Canadians with detailed statistical data that highlights the experiences of women, Indigenous peoples, LGBTQ2 people, visible minorities, and Canadians with disabilities, ensuring that fairness and inclusion are a key part of evidence-based policy- and decision-making.

Through the DDAP, Statistics Canada is improving and expanding data collection allowing for greater opportunities for disaggregation by and within key population groups, including in several flagship surveys: the Labour Force Survey (LFS), the Canadian Community Health Survey, and the General Social Survey. These three surveys are heavily used in reporting on the indicators throughout the Gender Results Framework. Due to DDAP-funded expansions of the LFS, for the first time ever, a public table presenting labour market information for visible minority groups will be made available with the April 2022 release. Statistics Canada has also expanded the Canadian Survey on Business Conditions to allow for timely data on business conditions in Canada for businesses majority-owned by women, visible minority sub-populations, Indigenous peoples, persons with a disability, and immigrants to Canada.

A key component of the DDAP is to ensure that the new data and analyses will be easily accessible to the public, policymakers, and data users. To do this, Statistics Canada has expanded its Centre for Gender, Diversity and Inclusion Statistics. It now includes a wide range of indicators, research, and analytical reports on diverse population groups to promote intersectional analyses.
Gender Results Framework

**Pillar: Education and Skills Development**

Goal: Equal opportunities and diversified paths in education and skills development

Educational paths should not be limited by discrimination, norms, stereotypes, or other barriers to access.

### Educational attainment

<table>
<thead>
<tr>
<th>University at bachelor or above</th>
<th>University at bachelor or above</th>
</tr>
</thead>
<tbody>
<tr>
<td>(highest education, 25-64 yrs, %)</td>
<td>(highest education, 25-64 yrs, %, ~2016)*</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Men</th>
<th>Women</th>
<th>Total</th>
<th>Men</th>
<th>Women</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>26</td>
<td>43</td>
<td>39</td>
<td>36</td>
<td>42</td>
<td>45</td>
</tr>
<tr>
<td>Lesbian or gay</td>
<td>35</td>
<td>54</td>
<td>49</td>
<td>38</td>
<td>46</td>
<td>44</td>
</tr>
<tr>
<td>Bisexual</td>
<td>14</td>
<td>60</td>
<td>45</td>
<td>16</td>
<td>85</td>
<td>65</td>
</tr>
<tr>
<td>Indigenous</td>
<td>42</td>
<td>17</td>
<td>59</td>
<td>42</td>
<td>22</td>
<td>51</td>
</tr>
<tr>
<td>Visible minority</td>
<td>19</td>
<td>31</td>
<td>30</td>
<td>36</td>
<td>8</td>
<td>45</td>
</tr>
<tr>
<td>Has a disability</td>
<td>20</td>
<td>22</td>
<td>21</td>
<td>17</td>
<td>22</td>
<td>19</td>
</tr>
<tr>
<td>Recent immigrant (≤ 5 yrs)</td>
<td>8</td>
<td>22</td>
<td>17</td>
<td>15</td>
<td>42</td>
<td>26</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>33</td>
<td>39</td>
</tr>
<tr>
<td>1990</td>
<td>2021</td>
</tr>
</tbody>
</table>

### Tradespeople

<table>
<thead>
<tr>
<th>Apprenticeship or trades</th>
<th>Share of registered apprentice certificates granted to women (%, 2020)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(highest education, 25-64 yrs, ~2016)*</td>
<td>Total</td>
</tr>
<tr>
<td>Men</td>
<td>Women</td>
</tr>
<tr>
<td>Total</td>
<td>15</td>
</tr>
<tr>
<td>Indigenous</td>
<td>19</td>
</tr>
<tr>
<td>Visible minority</td>
<td>6</td>
</tr>
<tr>
<td>Has a disability</td>
<td>15</td>
</tr>
<tr>
<td>Recent immigrant (≤ 5 yrs)</td>
<td>6</td>
</tr>
<tr>
<td>Lesbian, gay or bisexual</td>
<td>9**</td>
</tr>
</tbody>
</table>

### High school math, reading, and science

Gender gap (girls minus boys) in test scores (mean score around 500 pts, selected percentiles, 15 yrs, 2018)

<table>
<thead>
<tr>
<th>Test score gap</th>
<th>Reading</th>
<th>Mathematics</th>
<th>Science</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average</td>
<td>-15</td>
<td>-5</td>
<td>5</td>
</tr>
<tr>
<td>5th</td>
<td>-20</td>
<td>-10</td>
<td>0</td>
</tr>
<tr>
<td>10th</td>
<td>-25</td>
<td>-15</td>
<td>5</td>
</tr>
<tr>
<td>25th</td>
<td>-30</td>
<td>-20</td>
<td>10</td>
</tr>
<tr>
<td>50th</td>
<td>-35</td>
<td>-25</td>
<td>15</td>
</tr>
<tr>
<td>75th</td>
<td>-40</td>
<td>-30</td>
<td>20</td>
</tr>
<tr>
<td>90th</td>
<td>-45</td>
<td>-35</td>
<td>25</td>
</tr>
<tr>
<td>95th</td>
<td>-50</td>
<td>-40</td>
<td>30</td>
</tr>
</tbody>
</table>

### Adult numeracy and literacy

Test score gap relative to non-Indigenous people (mean score around 270 pts, 16-65 yrs, 2012)

<table>
<thead>
<tr>
<th>Test score gap</th>
<th>Numeracy</th>
<th>Literacy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average</td>
<td>-85</td>
<td>-80</td>
</tr>
<tr>
<td>5th</td>
<td>-70</td>
<td>-65</td>
</tr>
<tr>
<td>10th</td>
<td>-60</td>
<td>-55</td>
</tr>
<tr>
<td>25th</td>
<td>-50</td>
<td>-45</td>
</tr>
<tr>
<td>50th</td>
<td>-40</td>
<td>-35</td>
</tr>
<tr>
<td>75th</td>
<td>-30</td>
<td>-25</td>
</tr>
<tr>
<td>90th</td>
<td>-20</td>
<td>-15</td>
</tr>
<tr>
<td>95th</td>
<td>-10</td>
<td>-5</td>
</tr>
</tbody>
</table>

### Field of study

Proportion of bachelor’s students who were women (%, 2019-20)

<table>
<thead>
<tr>
<th>Field of study</th>
<th>Proportion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health and related fields</td>
<td>76</td>
</tr>
<tr>
<td>Education</td>
<td>75</td>
</tr>
<tr>
<td>Social and behavioural sciences and law</td>
<td>69</td>
</tr>
<tr>
<td>Mathematics, computer and information sciences</td>
<td>26</td>
</tr>
<tr>
<td>Architecture and engineering</td>
<td>25</td>
</tr>
</tbody>
</table>

Note: * indicates the use of different surveys within the same chart; use with caution. ** indicates a high coefficient of variation; use with caution.

Sources: Labour Force Survey, 2016 Census, Canadian Survey on Disability, Canadian Community Health Survey, Registered Apprenticeship Information System, Programme for International Student Assessment, Programme for the International Assessment of Adult Competencies, Postsecondary Student Information System.
As the dashboard above shows, barriers remain to equal opportunities and diversified paths in education and skills development for some Canadians.

- Indigenous peoples and persons with disabilities are significantly less likely to obtain a university education.
- Indigenous men are overrepresented among apprenticeship and trades certificate holders, while women and visible minority men are underrepresented.
- Despite only small differences by gender in average test scores for science and math, there are important differences across the distribution, with high-achieving boys significantly outperforming high-achieving girls. These differences at the top of the distribution are cited as one of the reasons for gender disparities in science- and math-based fields of study and occupations. Girls and boys show no cognitive differences in mathematical ability during infancy and early childhood across multiple tasks. Differences appear only at older ages.
- Indigenous peoples, especially Inuit, have lower average scores on tests of numeracy and literacy than non-Indigenous people.
- Men continue to be underrepresented in fields related to health and education, while women are underrepresented in programs related to math, computer and information sciences, architecture, and engineering, which contributes to the gender wage gap and can perpetuate harmful gender norms.

To cultivate diversified educational paths and break down barriers limiting options for women, Indigenous, Black and racialized Canadians, and persons with disabilities, the government has invested in programs that support the increasing demand for skills in science, technology, engineering and mathematics (STEM). The government also continues to support targeted measures that remove participation barriers which prevent women, Indigenous youth, and other marginalized groups from accessing lifelong learning opportunities.
**Actions to Support Education and Skills Development**

### Key Results to Date

- **Indspire** has provided over 49,000 scholarships and bursaries since its inception in 2004 to support Indigenous students in their educational goals. In 2020-21, more than $20 million was disbursed to 6,245 Indigenous students. Indspire bursaries have a proven track of success with 90 per cent of recipients graduating and 89 per cent finding employment after graduation.

- As of March 6, 2022, over 9,100 **Apprenticeship Incentive Grants for Women** had been issued since its inception in 2018, helping women to pursue careers in the trades, a field traditionally dominated by men.

- In 2019-20, 550 women were directly supported through **Women in Construction Fund** projects, and over 319,800 women were reached through a project that promoted awareness of the skilled trades as a career choice.

### Budget 2022 Actions*

- Funding through the **Equitable Access to Reading Program** to support the production and distribution of alternative format materials for Canadians with print disabilities, creating more learning opportunities for adults.

- Targeted **scholarships and fellowships for promising Black student researchers** to ensure equal opportunities for those currently underrepresented.

- Modernizing Part II of the **Employment Insurance Act** to ensure more workers are eligible for help before they become unemployed, and that employers can receive direct support to re-train their workforce to ensure diversified paths in skills development.

*Please refer to the Impacts Report to see other Budget 2022 investments that are expected to advance this pillar.*
Gender Results Framework

**Pillar: Economic Participation and Prosperity**

**Goal: Equal and full participation in the economy**

An economy that includes everyone and improves the standards of living of all Canadians creates strong economic growth for all.

### Labour force

<table>
<thead>
<tr>
<th>Year</th>
<th>Men</th>
<th>Women</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1976</td>
<td>85</td>
<td>76</td>
<td>87</td>
</tr>
<tr>
<td>2021</td>
<td>78</td>
<td>76</td>
<td>87</td>
</tr>
</tbody>
</table>

### Earnings

#### Gender gap in median income and wages (25-54 yrs, %)

<table>
<thead>
<tr>
<th>Year</th>
<th>Men</th>
<th>Women</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1976</td>
<td>85</td>
<td>76</td>
<td>87</td>
</tr>
<tr>
<td>2021</td>
<td>78</td>
<td>76</td>
<td>87</td>
</tr>
</tbody>
</table>

#### Proportion in low-wage work (25-54 yrs, %)

<table>
<thead>
<tr>
<th>Year</th>
<th>Men</th>
<th>Women</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1976</td>
<td>85</td>
<td>76</td>
<td>87</td>
</tr>
<tr>
<td>2021</td>
<td>78</td>
<td>76</td>
<td>87</td>
</tr>
</tbody>
</table>

### Type and hours of work

#### Temporary or involuntary part-time (25-54 yrs, %, 2021)**

<table>
<thead>
<tr>
<th>Year</th>
<th>Men</th>
<th>Women</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1976</td>
<td>85</td>
<td>76</td>
<td>87</td>
</tr>
<tr>
<td>2021</td>
<td>78</td>
<td>76</td>
<td>87</td>
</tr>
</tbody>
</table>

#### Full-time employment (25-54 yrs, %, 2021)**

<table>
<thead>
<tr>
<th>Year</th>
<th>Men</th>
<th>Women</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1976</td>
<td>85</td>
<td>76</td>
<td>87</td>
</tr>
<tr>
<td>2021</td>
<td>78</td>
<td>76</td>
<td>87</td>
</tr>
</tbody>
</table>

#### Unpaid work hours per day (25-54 yrs, 2015)

<table>
<thead>
<tr>
<th>Year</th>
<th>Men</th>
<th>Women</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1976</td>
<td>85</td>
<td>76</td>
<td>87</td>
</tr>
<tr>
<td>2021</td>
<td>78</td>
<td>76</td>
<td>87</td>
</tr>
</tbody>
</table>

### Career choice

<table>
<thead>
<tr>
<th>Category</th>
<th>Workers who were women (%)</th>
<th>Average proportion of after-tax income spent on child care (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nursing</td>
<td>91</td>
<td></td>
</tr>
<tr>
<td>Health services support</td>
<td>86</td>
<td></td>
</tr>
<tr>
<td>Legal, social, community and education services</td>
<td>86</td>
<td></td>
</tr>
<tr>
<td>Trades and construction helpers and labourers</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Maintenance and equipment operation trades</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Industrial, electrical and construction trades</td>
<td>5</td>
<td></td>
</tr>
</tbody>
</table>

### Child care costs

- Quebec: 4.3, 5.1
- 6-12 yrs: 1.3, 2.0
- Rest of Canada: 5.5, 6.3

Note: * indicates the use of different surveys within the same chart; use with caution. ** Low-wage work is defined as two-thirds of the median hourly wage of full-time, permanent employees aged 25-54 years. *** Indigenous includes only off-reserve Indigenous peoples, and recent immigrants are defined as those who obtained permanent residence in the last five years or less. **** indicates a high coefficient of variation; use with caution.

As the dashboard above shows, barriers remain to full and equal participation for some Canadians.

- Women, especially recent immigrant and visible minority women, continue to be less likely to participate in the labour market than men. Indigenous peoples and persons with disabilities are also less likely to be in the labour force.

- Gender gaps in earnings have closed steadily in recent decades, but women continue to make up a disproportionate share of low-wage workers. Indigenous, visible minority, and recent immigrant women are also overrepresented among low-wage workers.

- Women are more likely to work in temporary or part-time positions, including involuntarily, reflecting, in part, greater unpaid household work responsibilities. Visible minority and immigrant women report the highest hours of unpaid household work.

- Career choices for both women and men are limited by gendered norms and expectations. These social factors, which hold back women and men from achieving their full potential, can also reduce economic growth and standards of living.

- Child care costs are a significant barrier to mothers’ labour force participation. In Quebec, child care costs are a smaller share of after-tax income than in the rest of Canada, and women with children under three in Quebec have some of the highest employment rates in the world.

Recognizing that varying socio-cultural factors and systemic discrimination may impede equal and full participation in economic activities, continued investments in reducing the wage gap, improving accessibility of affordable high-quality child care, and expanding community-based programming will support the government’s efforts for all Canadians to prosper.
### Actions to Support Economic Participation and Prosperity

<table>
<thead>
<tr>
<th>Key Results to Date</th>
<th>Budget 2022 Actions*</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Agreements to build a Canada-wide early learning and child care system have now been signed by all 13 provinces and territories. Each agreement commits to reach an average fee of $10 per day by 2025-26, and most provinces and territories are moving faster than anticipated with initiatives to accelerate fee reductions and support access to affordable high-quality child care.</td>
<td>• Investing $625 million for an Early Learning and Child Care Infrastructure Fund to provide support to each province and territory for the implementation of Canada-wide child care, which helps parents with child care responsibilities and increases the labour force participation of women.</td>
</tr>
<tr>
<td>• Since the introduction of the EI Parental Sharing Benefit, the number of men receiving benefits has grown by 40 per cent.</td>
<td>• Employment strategy for persons with disabilities through the Opportunities Fund, including funding to Ready, Willing and Able to help persons with Autism Spectrum Disorder or intellectual disabilities find employment.</td>
</tr>
<tr>
<td>• The Canada Labour Code was amended to establish a federal minimum wage of $15 that rises with inflation to help address the cost of living. On April 1, 2022, the federal minimum wage increased to $15.55.</td>
<td>• Supporting foreign credential recognition in the health sector will help skilled newcomers secure meaningful, well-paying jobs.</td>
</tr>
</tbody>
</table>

* Please refer to the Impacts Report to see other Budget 2022 investments that are expected to advance this pillar.
Gender Results Framework

**Pillar: Leadership and Democratic Participation**

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

All Canadians should be able to see themselves in their economic, political, and judicial leaders.

### Economic leadership

**Majority-ownership of SMEs (% 2020)**

<table>
<thead>
<tr>
<th>Type</th>
<th>Women</th>
<th>Indigenous</th>
<th>Visible minority</th>
<th>Immigrant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Senior managers</td>
<td>10</td>
<td>5</td>
<td>3</td>
<td>5</td>
</tr>
<tr>
<td>Board directors</td>
<td>5</td>
<td>2</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

### Political leadership

**Federal judges who are women (%)**

- Indigenous: 30.5%
- Visible minority: 21%
- Has a disability: 54%
- LGBTQ2: 43.4%
- Women: 55%

### Judicial representation

**Federal judicial appointments (%, 2016-21)**

- Indigenous: 4%
- Visible minority: 10%
- Has a disability: 22%
- LGBTQ2: 4%
- Women: 55%

### Law enforcement

**Police officers (%, 2016)**

- Total: 23%
- Indigenous: 2%
- Visible minority: 10%
- Immigrant: 7%

**Police officers who are women (%)**

- Total: 22.4%

Note: * indicates that estimates of population shares are from a different year (i.e. 2016). ** Estimates for municipalities only include those municipalities with over 200,000 residents in the 2021 Census.

As the dashboard above shows, hurdles remain to diversity and inclusion in positions of leadership in politics, business, justice, and law.

- Senior management, business ownership, and corporate leadership continue to be heavily dominated by men and lacking in diversity.
- Despite gradual increases in the number of women in politics, they continue to be underrepresented, as are Indigenous peoples, immigrants, and visible minorities.
- Almost half of federal judges are women, and recent appointments have mirrored population shares for many groups, yet gaps in recent appointments remain for people with disabilities and visible minorities.
- Police forces across Canada are lacking in their representation of women, Indigenous peoples, visible minorities, and immigrants, and as a result, police forces may not represent the communities they police, though representation may vary within individual police services.

Women and diverse groups need to be integrated into leadership roles at all levels of decision-making in all sectors to ensure that our economy, democracy, law enforcement, and judicial systems reflect our communities. To support this goal, the government has invested and continues to invest in key measures to help women and diverse groups succeed in governance and economic opportunities.
Actions to Support Leadership and Democratic Participation

<table>
<thead>
<tr>
<th>Key Results to Date</th>
<th>Budget 2022 Actions*</th>
</tr>
</thead>
<tbody>
<tr>
<td>• As of March 8, 2022, there were 1,485 organizations participating in the 50-30 Challenge, an initiative that asks organizations to aspire to gender parity (50 per cent) and significant representation (30 per cent) of other equity-deserving groups on their boards and in senior management positions.</td>
<td>• Creating a more diverse, responsive and open climate within the Department of National Defence and the military as well as enhancing health care and fitness programming for women and gender diverse members of the Canadian Armed Forces to encourage greater representation of women and underrepresented groups in senior leadership.</td>
</tr>
<tr>
<td>• Women and Gender Equality Canada has invested $55 million since 2015 to fund 115 projects supporting women and girls in leadership and decision-making roles. As a result, more than 1.4 million women and girls gained access to services and supports that resulted in better opportunities for leadership positions in various spheres.</td>
<td>• The creation of 24 new judicial positions in federal and provincial and territorial superior courts across the country through the superior courts’ judicial appointment process will continue to help increase the share of federally appointed judges who are women or who are members of underrepresented groups.</td>
</tr>
<tr>
<td>• The Women Entrepreneurship Knowledge Hub (WEKH) participated in, or co-sponsored, more than 1,400 events in 2020–21, including 90 events related to the impacts of the COVID19 pandemic on women entrepreneurs as well as webinars on supports for women entrepreneurs during the pandemic.</td>
<td>• Providing additional funding for the Supporting Black Canadian Communities Initiative to continue empowering Black community organizations promote inclusiveness among Black Canadians.</td>
</tr>
</tbody>
</table>

*Please refer to the Impacts Report to see other Budget 2022 investments that are expected to advance this pillar.*
Gender Results Framework

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

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

All Canadians should be safe and free from physical, emotional or sexual violence, discrimination, and harassment, regardless of where they live or who they are.

### Workplace harassment

#### Workplace harassment (past 12 months, %, 2016)

<table>
<thead>
<tr>
<th>Category</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indigenous</td>
<td>13</td>
<td>18</td>
</tr>
<tr>
<td>Visible minority</td>
<td>16</td>
<td>11</td>
</tr>
<tr>
<td>Immigrant</td>
<td>15</td>
<td>16</td>
</tr>
<tr>
<td>LGB</td>
<td>32</td>
<td>21</td>
</tr>
<tr>
<td>Has a disability</td>
<td>30</td>
<td></td>
</tr>
</tbody>
</table>

### Sexual assault

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

<table>
<thead>
<tr>
<th>Category</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indigenous</td>
<td>13</td>
<td>18</td>
</tr>
<tr>
<td>Visible minority</td>
<td>16</td>
<td>11</td>
</tr>
<tr>
<td>Immigrant</td>
<td>15</td>
<td>16</td>
</tr>
<tr>
<td>LGB</td>
<td>32</td>
<td>21</td>
</tr>
<tr>
<td>Has a disability</td>
<td>30</td>
<td></td>
</tr>
</tbody>
</table>

#### Police reporting of crime

#### Incidents of self-reported violent crime reported to police (%, 2019)

<table>
<thead>
<tr>
<th>Category</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sexual assault</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Robbery</td>
<td>47</td>
<td></td>
</tr>
<tr>
<td>Physical assault</td>
<td>36</td>
<td></td>
</tr>
<tr>
<td>Household victimization</td>
<td>35</td>
<td></td>
</tr>
<tr>
<td>Personal property theft</td>
<td>28</td>
<td></td>
</tr>
<tr>
<td>All crimes</td>
<td>29</td>
<td></td>
</tr>
</tbody>
</table>

### Childhood abuse

#### Self-reported childhood abuse (%, 2018)

<table>
<thead>
<tr>
<th>Category</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sexual assault</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Robbery</td>
<td>47</td>
<td></td>
</tr>
<tr>
<td>Physical assault</td>
<td>36</td>
<td></td>
</tr>
<tr>
<td>Household victimization</td>
<td>35</td>
<td></td>
</tr>
<tr>
<td>Personal property theft</td>
<td>28</td>
<td></td>
</tr>
<tr>
<td>All crimes</td>
<td>29</td>
<td></td>
</tr>
</tbody>
</table>

### Intimate partner violence (IPV)

#### Self-reported IPV by type (since age 15, %, 2018)

<table>
<thead>
<tr>
<th>Category</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Emotional, financial, or psychological</td>
<td>35</td>
<td>43</td>
</tr>
<tr>
<td>Physical abuse</td>
<td>17</td>
<td>23</td>
</tr>
<tr>
<td>Sexual abuse</td>
<td>2</td>
<td>12</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Category</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Emotional, financial, or psychological</td>
<td>11</td>
<td>12</td>
</tr>
<tr>
<td>Physical abuse</td>
<td>12</td>
<td>9</td>
</tr>
<tr>
<td>Sexual abuse</td>
<td>2</td>
<td>11</td>
</tr>
</tbody>
</table>

### Homicide

#### Homicide (rate per 100,000)

<table>
<thead>
<tr>
<th>Category</th>
<th>Indigenous</th>
<th>Non-Indigenous</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Men</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Women</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Homicide victim’s relationship to perpetrator (%, 2020)

<table>
<thead>
<tr>
<th>Relationship</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intimate partner</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other family member</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other relationship</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stranger or unknown</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Experiences of gender-based violence—defined as violence that is committed against someone based on their gender identity, gender expression, or perceived gender—persist in Canada, and range from harassment to homicide. Other acts of physical, sexual, or psychological harm or suffering based on identity, such as race-based hate crimes, also exist. As the dashboard above shows:

- Women are more likely to experience workplace harassment, especially verbal abuse, physical violence, and sexual harassment. Women with disabilities, Indigenous women, and lesbian or bisexual women report higher rates of workplace harassment.

- People with disabilities, Indigenous peoples, and LGBTQ2 people report the highest rates of intimate partner violence in the past 12 months. Women are more likely than men to report experiencing intimate partner violence since age 15, especially sexual abuse.

- Experiences of violence as children and as adults are more common for persons with disabilities, First Nations people, Métis people, and LGBTQ2 people. For nearly all groups, except visible minorities and immigrants, women are more likely to report experiences of childhood abuse.

- Homicide rates for Indigenous men are about 8-9 times higher than those for non-Indigenous men, while homicide rates for Indigenous women are about 5-7 times higher than those for non-Indigenous women and 2-3 times higher than those for non-Indigenous men.

- Murdered women are more likely to be intimately related to their killer or to have another type of familial relationship.

Gender- and identity-based violence against vulnerable groups is a systemic problem that reinforces unequal power relationships. To work toward eliminating such violence and harassment, the government has made and continues to make a number of investments to support victims and survivors through improved access to and confidence in the justice system.
Actions to Support Gender-Based Violence and Access to Justice

Key Results to Date

• The RCMP has established a Sexual Assault Review Team, which has reviewed over 30,000 files from 2015-17 sexual assault investigations that were not cleared by charge.

• As part of the government’s COVID-19 response, over 1,200 organizations across Canada received funding to ensure front line services and shelters continued to provide essential supports for women and families fleeing violence. Since April 2020, more than 1.3 million people experiencing gender-based violence have had a place to turn to thanks to the organizations supported through this funding.

• On June 21, 2021, Bill C-15, the United Nations Declaration on the Rights of Indigenous Peoples Act received Royal Assent and became law. This Act requires that the government develop an action plan by June 2023 to achieve the objectives of the Declaration.

Budget 2022 Actions*

• Investments to support provinces and territories in advancing a National Action Plan to End Gender-Based Violence

• Support the work underway to launch a new Anti-Racism Strategy and National Action Plan to Combat Hate to reduce systemic racism, discrimination, and hate in Canada.

• An increase in Federal Criminal Legal Aid funding to provinces and territories will improve the responsiveness of the Canadian criminal justice system and help to ensure everyone receives a fair hearing, including Indigenous peoples, Black Canadians, and vulnerable individuals, who are overrepresented before criminal courts.

• Actions to address the shameful legacy of residential schools, including supporting community-led responses to unmarked burial sites, will increase the accountability and responsiveness of the Canadian criminal justice system.

* Please refer to the Impacts Report to see other Budget 2022 investments that are expected to advance this pillar.
Gender Results Framework

Pillar: Poverty Reduction, Health and Well-Being

Goal: Reduced poverty and improved health outcomes

All Canadians should be free from poverty, have access to quality health care, and have opportunities to improve their well-being.

Poverty and core housing need

<table>
<thead>
<tr>
<th>Year</th>
<th>Total</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>8</td>
<td>7.5</td>
<td>8</td>
</tr>
<tr>
<td>2016</td>
<td>7</td>
<td>6.5</td>
<td>7</td>
</tr>
<tr>
<td>2017</td>
<td>6</td>
<td>5.5</td>
<td>6</td>
</tr>
<tr>
<td>2018</td>
<td>5</td>
<td>4.5</td>
<td>5</td>
</tr>
<tr>
<td>2019</td>
<td>4</td>
<td>3.5</td>
<td>4</td>
</tr>
<tr>
<td>2020</td>
<td>3</td>
<td>2.5</td>
<td>3</td>
</tr>
</tbody>
</table>

Food security

<table>
<thead>
<tr>
<th>Housing Need</th>
<th>Total</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Moderate</td>
<td>9</td>
<td>8.5</td>
<td>9</td>
</tr>
<tr>
<td>Severe</td>
<td>10</td>
<td>9</td>
<td>10</td>
</tr>
</tbody>
</table>

Life expectancy

Life expectancy at age 1 (yrs, 2011)

<table>
<thead>
<tr>
<th>Group</th>
<th>Total</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Nations</td>
<td>73</td>
<td>67</td>
<td>79</td>
</tr>
<tr>
<td>Métis</td>
<td>76</td>
<td>68</td>
<td>84</td>
</tr>
<tr>
<td>Inuit</td>
<td>82</td>
<td>75</td>
<td>90</td>
</tr>
<tr>
<td>Non-Indigenous</td>
<td>81</td>
<td>75</td>
<td>87</td>
</tr>
</tbody>
</table>

Cause of death

Distribution of leading causes of death (% 2020)

<table>
<thead>
<tr>
<th>Cause</th>
<th>Total</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Diseases of heart</td>
<td>50</td>
<td>45</td>
<td>55</td>
</tr>
<tr>
<td>COVID-19</td>
<td>10</td>
<td>9</td>
<td>11</td>
</tr>
<tr>
<td>Cerebrovascular</td>
<td>15</td>
<td>14</td>
<td>16</td>
</tr>
<tr>
<td>Cancer</td>
<td>5</td>
<td>4</td>
<td>6</td>
</tr>
<tr>
<td>Accidents</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Sports participation

Regular participation in sports (% 2016)

<table>
<thead>
<tr>
<th>Group</th>
<th>Total</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>34</td>
<td>30</td>
<td>38</td>
</tr>
<tr>
<td>Indigenous</td>
<td>28</td>
<td>24</td>
<td>31</td>
</tr>
<tr>
<td>Visible minority</td>
<td>24</td>
<td>20</td>
<td>26</td>
</tr>
<tr>
<td>Immigrant</td>
<td>13</td>
<td>12</td>
<td>14</td>
</tr>
<tr>
<td>Has a disability</td>
<td>12</td>
<td>10</td>
<td>12</td>
</tr>
</tbody>
</table>

Psychological well-being

Excellently very good mental health (15+ yrs, %, 2011-18)

<table>
<thead>
<tr>
<th>Group</th>
<th>Total</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>72</td>
<td>67</td>
<td>77</td>
</tr>
<tr>
<td>Visible minority</td>
<td>66</td>
<td>61</td>
<td>71</td>
</tr>
<tr>
<td>Indigenous</td>
<td>63</td>
<td>58</td>
<td>68</td>
</tr>
<tr>
<td>Immigrant</td>
<td>55</td>
<td>50</td>
<td>60</td>
</tr>
<tr>
<td>LGB</td>
<td>57</td>
<td>52</td>
<td>62</td>
</tr>
<tr>
<td>Has a disability</td>
<td>42</td>
<td>37</td>
<td>47</td>
</tr>
</tbody>
</table>

Contraceptive use

Sexually active and not using contraception (15-49 yrs, %, 2015-16)

<table>
<thead>
<tr>
<th>Group</th>
<th>Total</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indigenous</td>
<td>35</td>
<td>30</td>
<td>35</td>
</tr>
<tr>
<td>Visible minority</td>
<td>30</td>
<td>25</td>
<td>30</td>
</tr>
<tr>
<td>Immigrant</td>
<td>25</td>
<td>20</td>
<td>25</td>
</tr>
</tbody>
</table>

Early motherhood

Live births (rate per 1,000, women aged 15-19 yrs)

<table>
<thead>
<tr>
<th>Year</th>
<th>Total</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>1991</td>
<td>30</td>
<td>25</td>
<td>35</td>
</tr>
<tr>
<td>2000</td>
<td>20</td>
<td>16</td>
<td>24</td>
</tr>
<tr>
<td>2010</td>
<td>10</td>
<td>8</td>
<td>12</td>
</tr>
<tr>
<td>2020</td>
<td>5.5</td>
<td>5</td>
<td>6.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Group</th>
<th>Total</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Indigenous</td>
<td>6</td>
<td>5</td>
<td>7</td>
</tr>
<tr>
<td>Inuit</td>
<td>45</td>
<td>40</td>
<td>50</td>
</tr>
<tr>
<td>Métis</td>
<td>20</td>
<td>15</td>
<td>25</td>
</tr>
<tr>
<td>First Nations</td>
<td>28</td>
<td>23</td>
<td>33</td>
</tr>
</tbody>
</table>

Note: * indicates the use of different surveys within the same chart; use with caution. ** Indigenous includes only off-reserve Indigenous peoples. *** First Nations includes only off-reserve First Nations and non-Indigenous includes only Canadian born non-Indigenous.

Poverty and poor health are challenges faced by many Canadians that have deep and wide-ranging impacts. As the dashboard above shows:

• Persons with disabilities, Indigenous peoples, and lone parents are more likely to face poverty, and related challenges, such as food insecurity and core housing need.

• Life expectancy in Canada is among the highest in the world, but Indigenous Canadians, especially Inuit men, face rates that are markedly lower.

• Women are less likely to report regular participation in sports than men. Gaps between women and men are especially large for immigrant and visible minority women.

• Lesbian, gay, and bisexual people, Indigenous peoples, and people with disabilities are much less likely to report positive mental health. In all groups, positive mental health is reported less frequently among women.

• Rates of early motherhood have declined significantly in the past three decades, but Indigenous women continue to face elevated rates of teenage pregnancy, especially Inuit women.

To reduce poverty and support the health and well-being of Canadians, the government has introduced a number of important investments for vulnerable individuals that improve access to food, housing and health resources, including mental health. The combination of these measures responds to the multidimensional nature of poverty.
## Actions to Support Poverty Reduction, Health and Well-Being

<table>
<thead>
<tr>
<th>Key Results to Date</th>
<th>Budget 2022 Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Between 2015 and 2020, more than two and a half million Canadians were lifted out of poverty. Reductions between 2015 and 2019 reflected economic growth and a number of measures like the Canada Child Benefit, an increase to the Guaranteed Income Supplement top-up for single seniors, and the Canada Workers Benefit. Reductions between 2019 and 2020 overwhelmingly reflect unprecedented and temporary government income support measures during the pandemic.</td>
<td>• Beginning the development of a mental health fund for Black public servants, and improving cultural sensitivity of existing mental health supports for Black employees and other equity-deserving groups.</td>
</tr>
<tr>
<td>• As of December 2021, funding made available through the National Housing Strategy had been committed to create over 91,000 units, to repair over 209,000 units, and to provide affordability support to over 172,000 households, prioritizing those in greatest need, including seniors, Indigenous peoples, people experiencing or at risk of homelessness, and women and children fleeing violence. More than 26 per cent of funding committed to date has been for projects focused on meeting the housing needs of women and their children.</td>
<td>• Introducing a national pilot project for a Menstrual Equity Fund to make it easier for people who menstruate to fully participate in school, work, and society.</td>
</tr>
<tr>
<td>• Since November 2015, 131 long-term drinking water advisories have been lifted and 212 short-term drinking water advisories have been prevented from becoming long-term.</td>
<td>• Advancing the National Housing Co-Investment Fund to accelerate the creation of up to 4,300 new units and the repair of up to 17,800 units.</td>
</tr>
<tr>
<td></td>
<td>• Introducing significant investments in affordable housing and reducing homelessness, including through the Rapid Housing Initiative and Reaching Home.</td>
</tr>
<tr>
<td></td>
<td>• Maintaining trauma-informed, culturally appropriate, Indigenous-led services to improve mental wellness for Indigenous peoples and their communities and supporting continued efforts to co-develop distinctions-based mental health and wellness strategies.</td>
</tr>
</tbody>
</table>

* Please refer to the Impacts Report to see other Budget 2022 investments that are expected to advance this pillar.
Gender Results Framework

Pillar: Gender Equality Around the World

Goal: Promoting gender equality to build a more peaceful, inclusive, rules-based, and prosperous world

Canada believes that women and girls are powerful agents of change. With the proper resources and opportunities, they can improve their own lives and the lives of their families, communities, and countries.

Education and skills

<table>
<thead>
<tr>
<th>Literacy rate among youth (15-24 yrs, %)</th>
<th>Literacy rate among youth (15-24 yrs, %, excl. high income countries, 2020)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boys</td>
<td>Girls</td>
</tr>
<tr>
<td>East Asia and Pacific</td>
<td>99 99</td>
</tr>
<tr>
<td>Europe and Central Asia</td>
<td>100 100</td>
</tr>
<tr>
<td>Latin America and Caribbean</td>
<td>99 99</td>
</tr>
<tr>
<td>Middle East and North Africa</td>
<td>91 87</td>
</tr>
<tr>
<td>Sub-Saharan Africa</td>
<td>79 74</td>
</tr>
</tbody>
</table>

Literacy rate among youth (15-24 yrs, %)

- 92.9
- 90.8

<table>
<thead>
<tr>
<th>Literacy rate among youth (15-24 yrs, %, excl. high income countries, 2020)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boys</td>
</tr>
<tr>
<td>East Asia and Pacific</td>
</tr>
<tr>
<td>Europe and Central Asia</td>
</tr>
<tr>
<td>Latin America and Caribbean</td>
</tr>
<tr>
<td>Middle East and North Africa</td>
</tr>
<tr>
<td>Sub-Saharan Africa</td>
</tr>
</tbody>
</table>

Labour force participation rate (%, 25-54 yrs, 2020 or latest)

- Central and South Asia: 0
- Latin America and the Caribbean: 25.6
- North America and Europe: 50
- Oceania*: 75
- Southeast Asia: 10
- Sub-Saharan Africa: 20
- East Asia and Pacific: 25
- Middle East and North Africa: 20
- South Asia: 25
- Sub-Saharan Africa: 10
- Latin America and the Caribbean: 25
- North America and Europe: 50
- Oceania*: 75

Leadership and democratic participation

- United Nations police and military personnel who are women (%)
  - 2009: 2
  - 2021: 7.3

- National parliamentary seats held by women (%)
  - 1997: 15
  - 2021: 25.6

- National parliamentary seats held by women (%)
  - Pacific: 10
  - MENA: 17
  - Asia: 21
  - Sub-Saharan Africa: 26
  - Europe: 31
  - Americas: 34

Gender-based violence

- Female genital mutilation (0-14 yrs, %, 2020 or latest)**
  - Poorest wealth quintile: 30
  - Second poorest wealth quintile: 28
  - Middle wealth quintile: 27
  - Fourth poorest wealth quintile: 27
  - Richest wealth quintile: 23

- Non-partner sexual violence (15-69 yrs, %, 2010)
  - High income: 13
  - West Pacific: 7
  - Southeast Asia: 5
  - Europe: 5
  - Americas: 11
  - Africa: 12

- Contraceptive prevalence (women, 15-49 yrs, %, 2019)
  - High income: 50
  - West Pacific: 15
  - Southeast Asia: 5
  - Europe: 5
  - Americas: 10
  - Africa: 10

Note: * Data for Oceania exclude New Zealand and Australia. ** MENA indicates Middle East and North Africa. *** Data represent a weighted average of 19 countries with shares over 3 per cent. **** South America includes Latin America and the Caribbean.

Although gender equality around the world has dramatically improved over time, there is much work to do. As the dashboard above shows:

• Literacy rates remain lower for girls than for boys, especially in certain regions.
• Women in all regions of the world participate less in the labour force than men and remain underrepresented in national parliaments.
• In many countries, women have no legal protection against dismissal due to pregnancy, sexual harassment, or gender discrimination, and they have no recourse to legislation guaranteeing them equal pay for work of equal value.
• Large numbers of women and girls continue to experience female genital mutilation and sexual violence.

To promote gender equality and build more peaceful, inclusive and rules-based societies, women and girls need to be afforded meaningful opportunities to participate in the economy and society. To support this, Canada’s investments both domestically and abroad have targeted the elimination of economic and social barriers that impede women’s meaningful participation in the labour market, politics, business, and leadership.

Actions to Support Gender Equality Around the World

<table>
<thead>
<tr>
<th>Key Results to Date</th>
<th>Budget 2022 Actions*</th>
</tr>
</thead>
<tbody>
<tr>
<td>• The Women’s Voice and Leadership Program supports more than 800 local women’s rights organizations working to advance gender equality and empowers women across 31 developing countries and regions.</td>
<td>• Supporting vulnerable persons in Ukraine through humanitarian assistance.</td>
</tr>
<tr>
<td>• Canada’s diplomatic representation has made progress towards gender balance. In 2021, 47 per cent of heads of missions were women, up from 32 per cent in 2015—this includes ambassadors, high commissioners, and consuls general.</td>
<td>• Providing further support to the Access to COVID-19 Tools Accelerator to ensure that Canada continues to provide its fair share in support of global efforts to improve access to vaccines, therapeutics, and other tools to fight COVID-19.</td>
</tr>
<tr>
<td>• Business Women in International Trade led 19 trade missions in 2020-21 involving 254 participants from women-owned businesses and business support organizations. This compares to 8 trade missions involving 85 participants in 2018-19.</td>
<td>• Providing support to address global health security priorities, such as infectious disease prevention and response.</td>
</tr>
</tbody>
</table>

* Please refer to the Impacts Report to see other Budget 2022 investments that are expected to advance this pillar.
Canada’s Quality of Life Framework

The Quality of Life Framework supports **inclusive** and **sustainable** growth, ensuring that the government’s focus on the *quantity* of growth is complemented with consideration of the *quality* of growth; that is, ensuring that the purpose of growth is to meaningfully improve the well-being of people who live in Canada.

Public opinion research commissioned by the Department of Finance in August 2020 to inform framework development found that 86 per cent of respondents believed it was either very important (71 per cent) or somewhat important (15 per cent) for the federal government to move beyond solely traditional economic measurements.

Drawing on the evidence of what makes for a good quality of life, the Framework is composed of five interrelated domains—**prosperity**, **health**, **society**, **good governance**, and **environment**—along with two cross-cutting lenses, the **fairness and inclusion** lens, and the **sustainability and resilience** lens. Taken as whole, the Framework provides a structured means for the government to think in an integrated, inclusive, and long-term way about how its decisions impact the lives of Canadians.

Fundamentally, the Framework is about measuring what matters most to Canadians through a suite of 85 indicators that take a holistic view of societal progress. With this in mind, Budget 2021 made a series of significant investments aimed at improving federal data sets. One year later, these investments are helping fill key gaps in our knowledge about how Canadians have been experiencing their lives, including through tools like Statistics Canada’s quarterly *Canadian Social Survey*. These investments help to better understand important issues like the experience of loneliness among Canadians, unpaid work and family time, and the extent to which Canadians experience meaning and purpose in their lives.

On March 30, Statistics Canada launched the beta version of its new Quality of Life Hub, a first step towards bringing together key economic, social, and environmental datasets with a simple and intuitive user interface. Concurrently, historic investments in disaggregated data will ensure that breakdowns of these and other key data are available for different groups. Investments in Indigenous-led data strategies are an enabler for self-determination. Moreover, a Census of the Environment will catalogue all ecosystems in Canada.
While economic indicators have rebounded from the pandemic shock relatively quickly, some well-being outcomes are recovering more slowly, including self-reported mental health. Budget 2022 builds on previous investments to help Canadians access mental health supports and services.

Charts 1 and 2

**Mental Health, Life Satisfaction, and Overall Health, Population Aged 15 Years and Over, Per Cent**

**Before COVID-19**

- Excellent or very good mental health
- Very satisfied or satisfied with life
- Excellent or very good health

**During COVID-19**

- Excellent or very good mental health
- Very satisfied or satisfied with life
- Excellent or very good health

Source: Canadian Community Health Survey, Canadian Perspectives Survey Series, and Canadian Social Survey.

Combined, these and other quality of life indicators paint an overall picture of how Canadians are doing that can inform priority-setting for policy development. The Quality of Life Framework builds on Canada’s world-leading Gender-based Analysis Plus approach by introducing a standardized set of domains and indicators to bring a more structured and consistent approach to assessing the nature as well as the distribution of impacts.
Summary of Budget 2022’s Gender, Diversity, and Quality of Life Impacts

The government is committed to applying Gender-based Analysis Plus (GBA Plus) and quality of life indicators in decision-making, to ensure that policies and programs take into account impacts on people from a variety of perspectives. Results of this analysis are included in the Impacts Report, and summarized in this section.

Timing of GBA Plus and Responsive Approaches

GBA Plus for Budget 2022 measures were conducted in a timely manner overall, with this analysis being performed either early or at the mid-point of policy development. The timing of such analysis reflects the change in the GBA Plus landscape across the federal government over the last few years, as demonstrated by the experiences of Budget 2021 and the current budget, where gender and diversity analysis has been increasingly integrated at earlier stages of the policy process. Of note, the greater share of analysis performed at the mid-point stage in this budget is due to a number of measures which are extensions of existing programs. In these cases, the existing analysis was relied upon and updated as necessary. Women and Gender Equality Canada will continue to provide training, tools, and resources to foster best practices in GBA Plus, including timely analysis.
Gender and diversity analysis helps identify barriers to access or participation, as well as unintentional negative impacts. Where identified, program design should incorporate steps to lower these barriers, or mitigate negative impacts (if unintentional). 12 per cent of Budget 2022 measures identified a potential barrier to access or participation for a specific demographic group. Of these, the majority (85 per cent) included steps towards reducing these barriers. Only 10 per cent of Budget 2022 measures identified possible negative impacts on a specific population. Of these, nearly one third included mitigation strategies. In cases where no mitigation strategy was included, this was often as a result of a policy designed to level the playing field or create greater equity by addressing unproductive or unequitable practices, in areas such as the tax system. An example of this are the new rules to ensure profits from flipping properties are subject to full taxation.
A sizable share of Budget 2022 investments target all Canadians (38 per cent of the budget). Other measures target a region or sector (22 per cent of the budget), or a specific group of the population (40 per cent of the budget)—including Indigenous peoples, people with disabilities or health conditions, Canadians experiencing housing affordability challenges, and other groups. Some measures target more than one group. For example, Renewing and Expanding the Oceans Protection Plan is expected to target specific regions and Indigenous peoples. Targeted support is often aimed at challenges or opportunities unique to subgroups of Canadians. For example, targeted support for Indigenous peoples is expected to address housing in Indigenous communities and critical community infrastructure on reserves including water and wastewater systems, and the launch of a new Veteran Homelessness Program will provide services and rent supplements to veterans experiencing homelessness.
Expected Benefits: Gender

Nearly half of Budget 2022 measures are expected to benefit women and men in equal proportions (44 per cent). The remaining measures (42 per cent) are expected to directly or indirectly benefit men, while a smaller share (14 per cent), would directly or indirectly benefit women. This relative disparity reflects the fact that men are overrepresented in certain sectors benefitting from many of the climate and infrastructure related measures in this budget. Although these measures will ultimately benefit all Canadians, the workforce in these sectors are predominantly men, who, in turn, will indirectly benefit from the increased economic opportunities associated with these investments. For example, the construction and clean technology sectors are indirectly benefitting from the Low Carbon Economy Fund Expansion, while the agricultural sector is directly benefitting from the expansion of the Agricultural Clean Technology Program. Workers in all three of these sectors are predominantly men. Similarly, all Canadians will benefit from enhanced safety and security resulting from increased defence spending, and these investments will also directly enhance the capabilities and capacity of members within the Canadian Armed Forces. Overall, however, the Canadian military is still predominantly men—in 2020 for instance, the representation of women in the Canadian Armed Forces was only 16 per cent for Regular Force and Primary Reserve members.

This disparity also arises from the fact that on average men continue to have higher income levels than women. For example, for zero-emission vehicles, income is one of the factors driving adoption. Men are therefore more likely to benefit the Incentives for Zero-Emission Vehicles Program. Finally, a lack of gender parity among certain sectoral business owners and shareholders results in men disproportionately benefitting from certain measures including the Investment Tax Credit for Carbon Capture, Utilization, and Storage and the Critical Mineral Exploration Tax Credit. This highlights that gender segregation in the workforce and an imbalance in control of and ownership over resources is still prevalent in Canada.

That said, many of the Budget 2022 investments are expected to directly or indirectly benefit women given the composition of the workforce. For example, women comprise nearly eight out of ten workers in the dental sector and are therefore expected to indirectly benefit from investments in Dental Care for Canadians. Other Budget 2022 measures include features that will serve to achieve greater gender equality over time. For example, the doubling of the Union Training and Innovation Program is expected to increase the number of women and other equity-deserving groups in high-paying skilled trade jobs. Additionally, funding to Support Cultural Change in the Canadian Armed Forces is expected to create a healthier, more diverse, responsive, and open climate within the Canadian military. This is expected to ultimately translate to greater representation of women and other underrepresented groups across the Canadian Armed Forces and in leadership positions. Where women face barriers to
entry, retention, or advancement in the sectors being funded there are, for a number of measures, program or policy design elements that will be introduced, or are already in place, to address these barriers. These are highlighted in the Impacts Report. For example, each of Canada’s Innovation Clusters undertakes ecosystem building activities that support the economic inclusion of underrepresented groups. Similarly, the development of the Canada Green Buildings Strategy will include training and capacity-building support specifically for equity-deserving groups, including women, in order to try to increase representation in the energy efficiency workforce. Lastly, the CAN Health Network recognizes that its support to scale-up health focused small and medium-sized businesses will not directly address the challenges women and other underrepresented groups face in working in or owning businesses in the health technology and life sciences sectors. CAN Health Network will therefore support women and other underrepresented groups through development opportunities, and provide information to participating companies about government programs to help them diversify their workforces.

Finally, Budget 2022 builds on the foundational investments towards greater gender equality introduced in Budget 2021, including additional funding to support the implementation of the Canada-wide Early Learning and Child Care System, which is expected to increase women’s labour market participation. This budget also invests funding to support provincial and territorial governments in advancing the National Action Plan to End Gender-Based Violence and introduces a pilot for a Menstrual Equity Fund to make it easier for people who menstruate to fully participate in school, work, and society.

**Expected Benefits: Additional Characteristics**

**Chart 7**

**Expected Direct and Indirect Benefits by Subgroup, Number of Measures**

<table>
<thead>
<tr>
<th>Subgroup</th>
<th>Number of Measures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indigenous peoples</td>
<td>49</td>
</tr>
<tr>
<td>Visible Minorities</td>
<td>23</td>
</tr>
<tr>
<td>Persons with Disabilities or Health Conditions</td>
<td>35</td>
</tr>
<tr>
<td>Rural</td>
<td>22</td>
</tr>
<tr>
<td>Newcomers</td>
<td>17</td>
</tr>
<tr>
<td>Students</td>
<td>10</td>
</tr>
<tr>
<td>Urban</td>
<td>9</td>
</tr>
<tr>
<td>LGBTQ2</td>
<td>16</td>
</tr>
<tr>
<td>Lone Parent Household</td>
<td>3</td>
</tr>
</tbody>
</table>

Budget 2022 measures were assessed in terms of expected direct and indirect benefits for various subgroups of Canadians, which are highlighted in Chart 7. A number of measures in this budget are identified as benefitting persons with disabilities, most
notably the Employment Strategy for Persons with Disabilities, which is designed to address the labour market barriers faced by persons with disabilities. Similarly, Indigenous peoples are expected to directly benefit from a large number of measures, including support for Distinctions-based Mental Health and Wellness strategies, to improve housing and access to clean water, and help Indigenous communities build sustainable revenue streams for the future. Budget measures can also benefit more than one group or a subgroup with intersecting identities. For example, Speeding up Housing Construction and Repairs for Vulnerable Canadians will benefit Canadians experiencing housing affordability challenges. There is evidence that women-led households have a higher incidence of core housing need compared to men-led households. This gap becomes larger when intersecting factors are taken into account—e.g., whether a single parent, or a member of a racialized group. Additionally, certain subgroups who experience greater challenges accessing affordable housing will disproportionately benefit from this measure. These subgroups include persons with disabilities and Indigenous peoples.

### Expected Benefits: Intergenerational and Income Distribution Impacts

<table>
<thead>
<tr>
<th>Chart 8</th>
<th>Expected Intergenerational Benefits, Share of Budget 2022 Investments ($ value of measures*)</th>
</tr>
</thead>
<tbody>
<tr>
<td>100%</td>
<td>Primarily benefits youth, children and/or future generations</td>
</tr>
<tr>
<td>90%</td>
<td>No significant intergenerational impacts</td>
</tr>
<tr>
<td>80%</td>
<td>Primarily benefits seniors or the baby boom generation</td>
</tr>
<tr>
<td>50%</td>
<td></td>
</tr>
<tr>
<td>40%</td>
<td></td>
</tr>
<tr>
<td>30%</td>
<td></td>
</tr>
<tr>
<td>20%</td>
<td></td>
</tr>
<tr>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>0%</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chart 9</th>
<th>Expected Income Distribution Impacts, Share of Budget 2022 Investments ($ value of measures*)</th>
</tr>
</thead>
<tbody>
<tr>
<td>100%</td>
<td>Somewhat benefits high income individuals</td>
</tr>
<tr>
<td>90%</td>
<td>No significant distributional impacts</td>
</tr>
<tr>
<td>80%</td>
<td>Somewhat benefits low income individuals</td>
</tr>
<tr>
<td>70%</td>
<td>Strongly benefits low income individuals</td>
</tr>
<tr>
<td>50%</td>
<td></td>
</tr>
<tr>
<td>40%</td>
<td></td>
</tr>
<tr>
<td>30%</td>
<td></td>
</tr>
<tr>
<td>20%</td>
<td></td>
</tr>
<tr>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>0%</td>
<td></td>
</tr>
</tbody>
</table>

*Excluding Tax Fairness and Savings Measures

Consideration was given to how each Budget 2022 measure could affect different generations of Canadians and Canadians with varying income levels. The majority of measures introduced in this budget (75 per cent of the value of Budget 2022 measures) are expected to benefit all generations equally. A significant share (22 per cent), however, are expected to disproportionately benefit youth, children or future generations, reflecting in part the number of investments in climate related measures. For example, the expansion of the Low Carbon Economy Fund will particularly benefit future generations. Additionally, the introduction of an Employment Strategy for Persons with Disabilities through the Opportunities Fund is expected to disproportionately benefit young people with disabilities entering the labour market. Other specific measures in Budget 2022...
would benefit seniors or older generations relatively more than other age groups. Notable measures include funding to address backlogs for surgeries and procedures. Seniors have higher needs for surgical procedures, representing over 40 per cent of total monthly surgical volumes, both before and during the COVID-19 pandemic, despite comprising only 19 per cent of the Canadian population.

Half of Budget 2022 investments are expected to benefit lower income Canadians. For example, the extension of the Rapid Housing Initiative is expected to strongly benefit low income individuals. The remainder of investments will either have no significant distributional impacts (28 per cent) or are expected to benefit higher income Canadians (22 per cent). For example, many business supports and incentives, including the creation of a Canadian Innovation and Investment Agency and the Investment Tax Credit for Carbon Capture, Utilization, and Storage, are expected to benefit business owners and shareholders as well as workers in STEM fields, many of whom are disproportionately higher income Canadians.

**Expected Quality of Life Impacts: Expenditure by Domain**

<table>
<thead>
<tr>
<th>Budget Domain</th>
<th>Value of Measures (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prosperity</td>
<td>40%</td>
</tr>
<tr>
<td>Health</td>
<td>20%</td>
</tr>
<tr>
<td>Environment</td>
<td>10%</td>
</tr>
<tr>
<td>Good Governance</td>
<td>22%</td>
</tr>
<tr>
<td>Society</td>
<td>8%</td>
</tr>
</tbody>
</table>

*Excluding Tax Fairness and Savings Measures

Budget measures were assessed in terms of their expected contribution to each of the 85 Quality of Life indicators, which are organized into five domains. Some flagship measures make a substantial direct contribution to one of these outcomes, but most combine with other measures to make a smaller or more indirect contribution. Many budget measures advance more than one domain. In these cases, the pie chart allocates spending between implicated domains, using weights. Some invoke trade-offs, where one domain is advanced but another is impeded. The Quality of Life Framework offers a structured approach to assessing these impacts.

The greatest share of the value of Budget 2022 measures is expected to advance outcomes in the prosperity domain, which includes inclusive growth priorities such as housing. The second greatest share advances outcomes in the good governance domain, which includes international engagement initiatives and Indigenous self-determination and prosperity. Budget 2022 is expected to have significant impacts in all domains of the Framework. Over 90 per cent of the value of budget measures is expected to have positive impacts in multiple domains. The greatest combined impact is prosperity and environment, reflecting a Budget 2022 focus on long-term economic growth and transition to a net-zero economy.
### Expected Quality of Life Impacts: Indicator Frequency

#### Chart 11

**Count of Budget 2022 Measures, Top Ten Expected Impacts by Domain**

<table>
<thead>
<tr>
<th>Prosperity</th>
<th>Health</th>
<th>Environment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employment</td>
<td>Self-rated mental health</td>
<td>Greenhouse gas emissions</td>
</tr>
<tr>
<td>Firm growth</td>
<td>Health-adjusted life expectancy</td>
<td>Climate change adaptation</td>
</tr>
<tr>
<td>Acceptable housing</td>
<td>Self-rated health</td>
<td>Natural disasters and emergencies</td>
</tr>
<tr>
<td>Productivity</td>
<td>Unmet health care needs</td>
<td>Air quality</td>
</tr>
<tr>
<td>Future outlook</td>
<td>Unmet needs for mental health</td>
<td>Satisfaction with local environment</td>
</tr>
<tr>
<td>Debt-to-GDP ratio</td>
<td>Vulnerable children</td>
<td>Canadian Species Index</td>
</tr>
<tr>
<td>Financial well-being</td>
<td>Timely access to primary care</td>
<td>Waste management</td>
</tr>
<tr>
<td>GDP per capita</td>
<td>Physical activity</td>
<td>Access to public transit</td>
</tr>
<tr>
<td>Investment in R&amp;D</td>
<td>Functional health status</td>
<td>Clean drinking water</td>
</tr>
<tr>
<td>Household wealth</td>
<td>Home care needs met</td>
<td>Coastal and marine protection</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Walkability index</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Governance</th>
<th>Society</th>
</tr>
</thead>
<tbody>
<tr>
<td>Confidence in institutions</td>
<td>Sense of belonging to local community</td>
</tr>
<tr>
<td>Canada’s place in the world</td>
<td>Positive perceptions of diversity</td>
</tr>
<tr>
<td>Discrimination and unfair treatment</td>
<td>Participation (cultural/religious/recreation/sport)</td>
</tr>
<tr>
<td>Indigenous self-determination</td>
<td>Sense of pride/belonging to Canada</td>
</tr>
<tr>
<td>Personal safety</td>
<td>Accessible environments</td>
</tr>
<tr>
<td>Access to fair and equal justice</td>
<td>Satisfaction with personal relationships (family/friends)</td>
</tr>
<tr>
<td>Misinformation/trust in media</td>
<td>Time use</td>
</tr>
<tr>
<td>Crime Severity Index</td>
<td>Loneliness</td>
</tr>
<tr>
<td>Household emergency preparedness</td>
<td>Trust in others</td>
</tr>
<tr>
<td>Representation in leadership</td>
<td>Satisfaction with time use</td>
</tr>
</tbody>
</table>

The Impacts Report, which follows, lists expected quality of life impacts for each budget measure. Chart 11 summarizes these impacts, listing the most frequently cited indicators for which Budget 2022 measures are expected to have positive impacts of any scale. Since some measures are smaller than others, these counts differ from the share of budget value associated with each indicator. For example, acceptable housing and financial well-being (households’ ability to meet the cost of living) were associated with the greatest share of expenditure among indicators in the prosperity domain. Reducing unmet health care needs and self-rated health made of the greatest share for the health domain. Reducing greenhouse gas emissions along with climate change adaptation made up the greatest share for the environment domain. As noted above, not all measures that contribute towards an outcome—notably, reducing emissions, or increasing employment—will result in net new impacts that will be large enough to influence the national trajectory. Given the high degree of uncertainty and modelling challenges such as interaction effects between measures, the government is strengthening its capability to estimate impact size for these priority outcomes consistently.
Budget measures were assessed in terms of the scale and duration of expected impacts on quality of life indicators. Many of the initiatives in Budget 2022 are time-limited in nature. As a result, some impacts will naturally occur only within the next five years—for example, impacts from support measures associated with the pandemic recovery. However, just over three-quarters of Budget 2022 investments are also expected to carry long-term returns that are moderate to significant over the 5-10 year period or longer. These could be national in scope, or affect regions, sectors or population sub-groups.

This suggests that Budget 2022 is targeted towards achieving long-term economic, environmental, and social value for Canadians. Due to synergies between domains and weights explained in Chart 10, expenditure associated with some measures from Chart 12 could be allocated across multiple domains (e.g., split between prosperity and environment).
Budget 2022 Impacts Report

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

Notes on Terms and Fields

Title and Context: The titles for measures expected to advance a pillar of the Gender Results Framework, the first section of this report match their corresponding entry in the budget text. For the remaining sections, measures are ordered by budget chapter.

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

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

- Early in the idea development phase (when proposals are being developed)
- Mid-point (as proposals are being finalized)
- Later stage (after proposals are finalized, prior to submission of proposal)
- Existing

GBA Plus was previously performed on the existing program (in cases where an existing program is seeking a renewal of funding). If the proposal is for an existing program, it was either modified to reflect the changes to the program or was confirmed to reflect that the program hasn’t changed since the GBA Plus was last conducted.

Quality of Life Impacts: Describes the domains of the framework each budget measure is expected to advance and lists relevant indicators. Domains for each measure are indicated through a darker “active” icon. Indicators are listed on Statistics Canada’s Quality of Life Hub.
Prosperity – the economic domain, encompassing income and growth, employment and skills and learning and economic security.

Health – physical and mental health, and care systems that enable people to thrive through all stages of life.

Environment – natural and built environments that meet human needs such as clean air and water, as well as ecological integrity and stewardship dimensions such as greenhouse gas emissions.

Society – includes culture and identity, inclusion, social cohesion and connection, and time use.

Good Governance – includes democracy and institutions, safety and security and justice and human rights.

Target Population: Describes the group whom the measure is intended to benefit. This section is not intended to describe the expected impacts, but rather the motivation and policy intent behind the measure.

Expected Benefits

Gender: This section collects information on the expected gender characteristics of the benefitting group. Both direct and indirect benefits are considered when selecting a point on the scale. 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: This indicator describes expected impacts of the measure from an income distributional perspective. Both direct and indirect benefits are considered when selecting a point on the scale. The scale is explained as follows:

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

Inter-generational: This indicator identifies the age cohort receiving the benefits or which is likely to disproportionately benefit. Both direct and indirect benefits are considered when selecting a point on the scale. The scale is explained as follows:

- Primarily benefits youth, children and/or future generations
- No significant inter-generational impacts or impacts generation between youth and seniors
- Primarily benefits seniors or the baby boom generation
**Additional Characteristics:** Highlights other notable characteristics of beneficiaries (e.g. race, region, ability, Indigeneity, region, sector).

**Gender Results Framework (if applicable):** For measures that advance a goal or objective of Canada’s Gender Results Framework (GRF), an icon is added and it is included in the front end of this report. Although only gender is included in the title of the Framework, it is aligned with the Government of Canada’s policy of GBA Plus, ensuring that gender is considered in relation to other intersecting identity factors. Additionally, a measure may advance more than one goal under one or more pillars; however, in this report, only the primary pillar is listed. More information on these goal statements, objectives, and indicators can be found on Women and Gender Equality Canada’s website.

**GBA Plus Responsive Approach (if applicable):** Includes any effort in place to minimize possible negative impacts of a measure on certain individuals or groups, or any specific design elements which have been incorporated to reduce potential barriers to participation or access that a certain group may phase.
Education and Skills Development

To advance the Education and Skills Development Pillar under the Gender Results Framework, Budget 2022 provides supports to reduce gaps in reading and numeracy skills, and enhance research capacity. The targeting of such measures will contribute towards the goal of equal opportunities and skills development for Black and racialized Canadians, and persons with disabilities.

**Funding for Access to Reading and Published Works for Canadians with Print Disabilities**

This measure would benefit an estimated 2.4 million Canadians with disabilities by increasing the availability of books in fully accessible formats. Based on the 2017 Canadian Survey of Disabilities, more women reported having disabilities than men (24 per cent versus 20 per cent). This measure would help advance the objectives of achieving a barrier-free Canada and promote the economic and social inclusion of persons with print disabilities by allowing their full participation in cultural and economic activities. Given that the incidence of disability increases with age, older Canadians are more likely to benefit from this measure.

*Data Sources: Statistics Canada, 2017 Canadian Survey on Disability*

**Quality of Life Impacts**

Prosperity – Child, student and adult skills
Society – Accessible environments; Participation in cultural or religious practices recreation or sport;
Positive perceptions of diversity
Good Governance – Discrimination and unfair treatment

**Target Population:** Persons with print disabilities

**Expected Benefits:**

<table>
<thead>
<tr>
<th>Gender</th>
<th>Men</th>
<th>Women</th>
<th>Income Distribution:</th>
<th>Low</th>
<th>High Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inter-generational:</td>
<td>Youth</td>
<td>Senior</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Additional Characteristics:</td>
<td>Seniors, Persons with Print Disabilities</td>
<td></td>
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</tbody>
</table>

**Modernizing Labour Market Transfer Agreements**

In 2019-20, women participated in a total of 44.5 per cent of all interventions provided under the Labour Market Development Agreements (LMDAs). They were more likely than men to access less intensive interventions such as job search assistance and career advice—representing 84.2 per cent of supports accessed by women and 75.3 per cent for men. Women, Indigenous peoples, and self-employed or gig workers are also less likely to qualify for Employment Insurance, which restricts their eligibility for LMMA training measures. Budget 2017’s funding of $1.8 billion to the LMDAs broadened eligibility for EI-funded programs and services, benefiting those further removed from the labour market, including persons with disabilities, women and Indigenous peoples. The Workforce Development Agreements do not have the same eligibility constraints and continue to support persons with disabilities, Indigenous peoples, youth, older workers and newcomers through targeted funding.

*Data Sources: Employment and Social Development Canada*
Funding for Black Researchers

Targeted scholarships and fellowships are expected to directly benefit Black Canadians, and particularly younger adults who comprise the majority of postsecondary enrollment. Underrepresentation of Black women among degree holders in Canada is particularly acute compared with the broader population. In 2016, Black women in Canada were 5.2 per cent less likely than women in the rest of the population to hold a university degree.

*Data Sources:* Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Gender Results Framework</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prosperity – Post-secondary attainment; Future outlook; Employment</td>
<td>Society – Positive perceptions of diversity</td>
</tr>
<tr>
<td>Good Governance – Confidence in institutions; Representation in senior leadership positions</td>
<td></td>
</tr>
</tbody>
</table>

**Target Population:** Black Canadians

**GBA Plus Timing:** Early

**Expected Benefits:**

- Gender: Men | Women
- Income Distribution: Low | High Income
- Inter-generational: Youth | Senior

**Additional Characteristics:**

Federal Funding for the Jean Augustine Chair in Education, Community and Diaspora

This initiative would benefit Black youth and other racialized groups, by engaging in research and supporting educational programs which are culturally responsive and relevant to the needs and aspirations of this population. The Black population is younger than the total population in Canada. In 2016, the median age for the Black population was 29.6 years, versus 40.7 years for the total population.

*Data Sources:* Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Gender Results Framework</th>
</tr>
</thead>
<tbody>
<tr>
<td>Society – Positive perceptions of diversity; Sense of pride/belonging to Canada; Participation in cultural or religious practices recreation or sport; Sense of belonging to local community</td>
<td></td>
</tr>
<tr>
<td>Good Governance – Confidence in institutions; Discrimination and unfair treatment</td>
<td></td>
</tr>
</tbody>
</table>

**Target Population:** Black youth

**GBA Plus Timing:** Early

**Expected Benefits:**

- Gender: Men | Women
- Income Distribution: Low | High Income
- Inter-generational: Youth | Senior
- Additional characteristics: Racialized People

First Nations Elementary and Secondary Education

This investment will benefit individuals of all genders, but may be most beneficial for First Nations boys and men who are less likely to complete their secondary education. In 2016, 44 per cent of the First Nations population on reserve ages 18 to 24 had completed high school, compared to 88 per cent of the non-Indigenous population. Supporting Regional Education Agreements ensures greater First Nations control over education so that on-reserve schools can offer programming that responds to the unique needs of their students and improves outcomes.

*Data Sources:* internal administrative data, Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Gender Results Framework</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prosperity – Future outlook</td>
<td>Health – Children vulnerable in early development</td>
</tr>
<tr>
<td>Society – Sense of belonging to local community</td>
<td>Good Governance – Indigenous self-determination</td>
</tr>
</tbody>
</table>

**Target Population:** First Nations on-reserve education

**GBA Plus Timing:** Early

**Expected Benefits:**

- Gender: Men | Women
- Income Distribution: Low | High Income
- Inter-generational: Youth | Senior
- Additional characteristics: First Nations in Quebec
Economic Participation and Prosperity

To effect the goal of equal and full participation under the Economic Participation and Prosperity Pillar under the Gender Results Framework, key Budget 2022 measures aim to increase labour market opportunities for underrepresented groups, and provide supports that allow for the equal sharing of parenting roles and family responsibilities.

An Employment Strategy for Persons with Disabilities

This measure would benefit persons with disabilities through increased funding for the Opportunities Fund. Administrative data shows that slightly more men than women participate in the Opportunities Fund program (56 per cent versus 43 per cent). This measure would improve their employment prospects and make workplaces more inclusive and accessible. It is expected that persons with disabilities from all age groups (with various intersecting identities and low income) would benefit from this measure, with a higher proportion being young people (59 per cent), given their lack of attachment to the labour market. Among those with disabilities aged 25 to 64 years who were not employed and not currently in school, two in five —nearly 645,000 persons with disabilities—had potential for paid employment in an inclusive labour market.

Quality of Life Impacts:

Prosperity – Labour underutilization; Poverty; Wages; Child, student and adult skills
Health – Functional health status
Society – Sense of pride/belonging to Canada; Sense of belonging to local community; Accessible environments; Positive perceptions of diversity

Expected Benefits:

Gender: Men Women Income Distribution: Low High Income
Inter-generational: Youth Senior
Additional Characteristics: Low-income, Persons with Disabilities

Doubling the Union Training and Innovation Program

Increased funding for this program will benefit apprentices in the Red Seal skilled trades who are members of equity-deserving groups, including: women, Indigenous peoples, newcomers, persons with disabilities, and visible minorities. Currently, women and visible minorities make up only 9 per cent and 8 per cent of Red Seal apprentices, respectively. Although equity-deserving groups are a focus of the program, other apprentices in the skilled trades are also expected to benefit. Additionally, the program benefits unions and employers in the construction industry and other industries by supporting the training of apprentices and increasing their skills.

Quality of Life Impacts:

Prosperity – Student and adult skills; Post-secondary attainment; Productivity
Society – Positive perceptions of diversity

Expected Benefits:

Gender: Men Women Income Distribution: Low High Income
Inter-generational: Youth Senior
Additional Characteristics: Equity-deserving Groups
Supporting Foreign Credential Recognition in the Health Sector

The program will benefit all Canadians by helping to address labour shortages in the health sector, ultimately improving care. The increased funding for this program will also benefit internationally-trained health professionals by helping them gain Canadian work experience and get the credentials needed to work in Canada. This will contribute to reducing underused labour and improving job satisfaction and productivity. Based on census data, 69 per cent of immigrants working in professional health occupations are women. Participants are also more likely to be Black and racialized people, and newcomers to Canada. Participants in past projects have also reported an increased sense of belonging, while employers have reported positive perceptions of participants.

Data Sources: Administrative Data, Statistics Canada

Quality of Life Impacts
Prosperity – Productivity; Labour underutilization; Job satisfaction
Health – Health-adjusted life expectancy; Timely access to primary health care provider
Society – Sense of belonging to local community; Positive perceptions of diversity

Target Population: Internationally-trained Health Professionals
GBA Plus Timing: Early [ ] Later [ ] Existing [ ]

Expected Benefits:
Gender: [ ] Men [ ] Women
Income Distribution: [ ] Low [ ] High Income
Inter-generational: [ ] Youth [ ] Senior
Additional Characteristics:

Supporting Early Learning and Child Care

This initiative targets parents, particularly mothers, who often retain primary caregiving responsibilities for children. It will also be of particular benefit to early childhood educators, 96 per cent of whom are women, through efforts to attract and retain a high-quality early childhood educator workforce. Women, particularly those with children, have lower labour market participation rates than men. In 2020, only 82 per cent of women ages 25 to 54 participated in the labour force, whereas men of the same age group participated at a rate of 90 per cent. Young women with children are at higher risk of not being in education, employment or training. Continuing to strengthen the Canada-wide early learning and child care system will increase women’s labour market participation and shrink the gender participation gap as more mothers enter the workforce. There is also significant research that shows high-quality early learning and child care supports positive child development outcomes such as improved cognition and social skills, particularly among children from disadvantaged families. In supporting greater labour force participation and gender equality, this measure will benefit the economy and all Canadians.

Data Sources: Labour Force Survey; Survey on Early Learning and Child Care Arrangements

Quality of Life Impacts
Prosperity – Employment; Access to early learning and child care; Child, student and adult skills; Financial well-being
Health – Children vulnerable in early development
Society – Time use; Satisfaction with time use

Target Population: Families with young children
GBA Plus Timing: Early [ ] Later [ ] Existing [ ]

Expected Benefits:
Gender: [ ] Men [ ] Women
Income Distribution: [ ] Low [ ] High Income
Inter-generational: [ ] Youth [ ] Senior
Additional Characteristics: [ ] Early Childhood Educators

GBA Plus Responsive Approach
In 2020-21, the Government of Canada added an additional $1.5 billion through the Workforce Development Agreements to help Canadian workers get skills training and employment supports to re-enter the workforce. These funds are available for provinces and territories to support workforce initiatives to increase the skills of unlicensed care providers, which may facilitate them joining the licensed sector.
Partnering with Indigenous Peoples in Natural Resource Projects

The natural resource sector is the largest private employer of Indigenous peoples in Canada, and Indigenous businesses are more than 40 times as likely to be involved in resource extraction as the average Canadian business. However, employment and business opportunities vary across regions and communities. Increasing the capacity of Indigenous communities to participate in and benefit from natural resource projects will improve opportunities for Indigenous businesses and will increase employment opportunities. Over the short-term, these benefits are expected to go to men, as they comprise the majority of workers in the natural resources sector. Over the long-term, these benefits are expected to extend to Indigenous women.

Data Sources: Statistics Canada

Supporting Indigenous Businesses and Community Economic Development

Investments in Indigenous lands and economic development programming will directly benefit all members of participating communities, advancing new projects and creating new streams of revenue and employment opportunities by helping community-owned businesses to grow and prosper. The benefits from these investments are expected to be balanced across genders, as research indicates that increased community revenues result in reinvestment in community programming (e.g. health, education, and community development). Additionally, particular benefits are expected for Indigenous communities in rural or remote areas, which often face high costs to initiate commercial activities on their lands.

Data Sources: Statistics Canada, C.D. Howe Institute
Supporting Indigenous Businesses and Community Economic Development (Loan Forgiveness)

Forgiveness of up to 50 per cent of COVID-Indigenous Business Initiative loans will directly benefit Indigenous small and medium enterprises that initially received support through the program and continue to feel the negative economic impacts of the pandemic. Program data indicate that the COVID-Indigenous Business Initiative has positively impacted Indigenous women-owned businesses served by the network of Aboriginal Financial Institutions and Métis Capital Corporations over the past two years. Approximately 30 per cent of all loans issued via the COVID-Indigenous Business Initiative were accessed by Indigenous women majority-owned businesses, and the National Aboriginal Capital Corporations Association estimates the network will retain many of the new clients served through the program, furthering progress toward the goal to increase the number of Indigenous women-owned businesses served by the network by 50 per cent by 2025.

Data Sources: Indigenous Services Canada, NACCA

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Gender Results Framework</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prosperity - Employment; Firm growth</td>
<td></td>
</tr>
</tbody>
</table>

Target Population: Indigenous peoples

Expected Benefits:
- Gender: Men Women
- Income Distribution: Low High Income
- Inter-generational: Youth Senior
- Additional characteristics: Indigenous Peoples

GBA Plus Timing: Early Late Existing
Leadership and Democratic Participation

Key measures in Budget 2022 are expected to advance the Leadership and Democratic Participation Pillar under the Gender Results Framework by increasing representation of women and underrepresented groups as administrators of the justice system, as well as creating more positions for women in senior management and leadership.

Supporting Culture Change in the Canadian Armed Forces

These measures are expected to directly benefit women, LGBTQ2 and gender-diverse members of the Canadian Armed Forces (CAF) by promoting a safe, healthy, and inclusive work environment, supporting improved physical and mental health outcomes, improved job performance, and having a positive impact on job satisfaction. Indirectly, these measures are expected to contribute to restoring confidence in military leadership and enhance the Canadian Armed Forces’ capacity to recruit and retain women, helping increase representation of women in the Forces from 17 to 25 per cent by 2026.

Data Sources: Department of National Defence

Supporting Black Canadian Communities

The measure is expected to benefit Black Canadians of various intersectional identities (e.g., gender, age, sexual orientation, socio-economic status). Specifically, enhancing the foundational capacity and resources of Black-led and Black-serving Canadian community organizations will enable them to better address the specific needs of Black Canadians and ultimately help promote social cohesion across the country.

Data Sources: Statistics Canada, Employment and Social Development Canada
**Indigenous Climate Leadership**

Indigenous communities across Canada, and especially northern and remote communities, are among the most exposed to the immediate and future impacts of climate change, due to their location and their close relationship with the land and its resources. A thawing permafrost, erosion, degrading infrastructure and melting ice roads can disrupt transportation systems and access to traditional food sources and profoundly affect the overall economic, physical and mental well-being of communities. This initiative recognizes these unique realities and will help to advance Indigenous climate priorities and create a path to advance codeveloped, collaborative, and inclusive climate actions.

**Data Sources:** Statistics Canada, Canada's Changing Climate Report

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Gender Results Framework:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prosperity – Employment</td>
<td>Environment – Natural disasters and emergencies; Climate change adaptation</td>
</tr>
<tr>
<td>Society – Sense of belonging to local community</td>
<td></td>
</tr>
<tr>
<td>Good Governance – Indigenous self-determination; Discrimination and unfair treatment</td>
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</tr>
</tbody>
</table>

**Target Population:** Indigenous peoples  
**GBA Plus Timing:**

**Expected Benefits:**

- **Gender:**
  - Men
  - Women

- **Income Distribution:**
  - Low
  - High Income

- **Inter-generational:**
  - Youth
  - Senior

- **Additional Characteristics:** Indigenous peoples

**GBA Plus Responsive Approach**

Men are over-represented in the relevant sectors such as conservation and clean energy. To ensure that women’s voices are included in the development of an Indigenous Climate Leadership Agenda, this initiative will ensure participation from Indigenous women’s organizations such as the Native Women’s Association of Canada, Les Femmes Michif Otipemisiwak, and Pauktuutit Inuit Women of Canada.

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**Increasing the Capacity of Superior Courts**

Increased judicial capacity of superior courts helps improve access to justice for all Canadians by addressing court delays, ultimately strengthening the public’s confidence in the justice system. New judges are selected through a superior courts judicial appointment process that aims to achieve a gender-balanced bench, reflecting the diversity of Canadian society. Of the judges who have been appointed since October 2016, 57 per cent of appointees have identified as women, 4 per cent as Indigenous, 10 per cent as visible minorities, 1 per cent as a person with a disability, and 7 per cent as a member of the LGBTQ2 community.

**Data Sources:** Office of the Commissioner for Federal Judicial Affairs

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Gender Results Framework:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Society – Positive perceptions of diversity</td>
<td></td>
</tr>
<tr>
<td>Good Governance – Confidence in institutions; Access to fair and equal justice; Resolution of serious legal problems; Representation in senior leadership positions</td>
<td></td>
</tr>
</tbody>
</table>

**Target Population:** All Canadians  
**GBA Plus Timing:**

**Expected Benefits:**

- **Gender:**
  - Men
  - Women

- **Income Distribution:**
  - Low
  - High Income

- **Inter-generational:**
  - Youth
  - Senior

- **Additional Characteristics:**

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Statement and Impacts Report on Gender, Diversity and Quality of Life  43
Gender-based Violence and Access to Justice

The Gender-Based Violence and Access to Justice Pillar under the Gender Results Framework is reinforced by a number of Budget 2022 measures that will further develop the accountability and responsiveness of the Canadian criminal justice system. Such measures are aimed at tangibly reducing gender-based violence and harassment, particularly for Indigenous peoples, Black and racialized Canadians.

**Working with Provinces and Territories to Advance the National Action Plan to End Gender-Based Violence**

This funding will directly benefit women and girls, notably those at higher risk of experiencing gender-based violence, including women and girls with disabilities; Black, Indigenous and racialized women and girls; immigrant and refugee women; and women living in northern, rural, and remote communities. These groups also face increased barriers in accessing supports and services due to systemic inequalities, such as sexism, racism, poverty, and discrimination based on sexual orientation or gender expression.

**Data Sources:** Statistics Canada, Gender-Based Violence Knowledge Centre

**Quality of Life Impacts**

| Good Governance – Personal safety; Childhood maltreatment; Access to fair and equal justice |

| Target Population: | Women and girls, LGBTQ2 |

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

| Expected Benefits: |

| Gender: | Men ☑️ ☐ ☐ ☐ Women ☑️ ☐ ☐ ☐ |

| Income Distribution: | Low ☑️ ☐ ☐ ☐ High Income ☑️ ☐ ☐ ☐ |

| Inter-generational: | Youth ☑️ ☐ ☐ ☐ Senior ☑️ ☐ ☐ ☐ |

| Additional characteristics: | LGBTQ2, Racialized and Immigrant Women |

**Fighting Systemic Racism, Discrimination and Hate**

The measure aims to benefit communities that have experienced racism and discrimination, such as Black and racialized groups, religious minorities, and Indigenous peoples. This funding is expected to significantly advance Canada’s efforts to address racism and hate, while fostering intercultural understanding and promoting social cohesion.

**Data Sources:** Statistics Canada

**Quality of Life Impacts**

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

| Good Governance – Discrimination and unfair treatment; Personal safety |

| Target Population: | Racialized Canadians, Indigenous Peoples and Other Minority Communities |

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

| Expected Benefits: |

| Gender: | Men ☑️ ☐ ☐ ☐ Women ☑️ ☐ ☐ ☐ |

| Income Distribution: | Low ☑️ ☐ ☐ ☐ High Income ☑️ ☐ ☐ ☐ |

| Inter-generational: | Youth ☑️ ☐ ☐ ☐ Senior ☑️ ☐ ☐ ☐ |

| Additional Characteristics: | Racialized Canadians, Indigenous Peoples and Other Minority Communities |
Enhancing the Biology Casework Analysis Program

This program supports forensic laboratories in Ontario and Quebec to undertake analysis of DNA samples found at crime scenes and helps law enforcement investigate and prosecute offences, such as violent crimes. This program can impact men and women in different ways. For example, while men represent the majority of homicide victims, women and girls, LGBTQ2 people, residents of rural and remote communities and persons with disabilities are at higher risk of being victims of violent crime.

**Data Sources:** Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Gender Results Framework:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Good Governance – Access to fair and equal justice; Confidence in institutions; Personal safety</td>
<td></td>
</tr>
</tbody>
</table>

**Target Population:** Victims of Crimes  
**GBA Plus Timing:** Early  

**Expected Benefits:**

- **Gender:**
  - Men
  - Women
  - Income Distribution: Low  
  - High Income

- **Inter-generational:**
  - Youth
  - Senior

- **Additional Characteristics:**
  - Residents of Ontario and Quebec, Women and Girls, LGBTQ2, Rural and Remote Communities, Persons with Disabilities

Supporting Legal Aid for Asylum Seekers

Economically-disadvantaged asylum seekers benefit from immigration and refugee legal aid services. The demographic composition of asylum seekers changes, but many are members of racial, ethnic, linguistic, cultural and religious minorities, as well as LGBTQ2 individuals. While asylum seekers come from all over the world, in 2020, ten countries accounted for 59 per cent of all in-Canada asylum claims, with nine of the ten from Asia, Latin America, the Caribbean, and Africa. Seven have neither English nor French as an official language.

**Data Sources:** Immigration and Refugee Board

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Gender Results Framework:</th>
</tr>
</thead>
</table>
| Society – Sense of pride/belonging to Canada  
Good Governance – Access to fair and equal justice; Confidence in institutions; Canada’s place in the world |

**Target Population:** Asylum Seekers  
**GBA Plus Timing:** Early

**Expected Benefits:**

- **Gender:**
  - Men
  - Women
  - Income Distribution: Low  
  - High Income

- **Inter-generational:**
  - Youth
  - Senior

- **Additional Characteristics:**
  - Visible Minority Communities, English or French Language Learners, LGBTQ2
Securing the Integrity of Canada’s Asylum System

A fair and effective asylum system benefits all Canadians, as it allows newcomers who arrive in Canada fleeing persecution to smoothly and rapidly settle and integrate into Canadian society and contribute to local communities. Women account for approximately half of all asylum claims, while women fleeing domestic violence accounted for 18 per cent of refugee claims finalized in 2020. A stable and effective asylum system benefits LGBTQ2 people fleeing persecution, with 7.5 per cent of refugee claims made in Canada in 2020 citing persecution on the basis of sexual orientation or gender identity.

Data Sources: Internal Program Administrative Data

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Gender Results Framework:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prosperity – GDP per capita</td>
<td>Good Governance – Confidence in institutions; Canada’s place in the world</td>
</tr>
</tbody>
</table>

Target Population: Newcomers Seeking Asylum

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

Expected Benefits:

<table>
<thead>
<tr>
<th>Gender:</th>
<th>Income Distribution:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Men</td>
<td>Low [ ] High Income [ ]</td>
</tr>
<tr>
<td>Women</td>
<td>Low [ ] High Income [ ]</td>
</tr>
</tbody>
</table>

Inter-generational: Youth [ ] Senior [ ]

Additional Characteristics: Visible Minorities, LGBTQ2

Implementation of the United Nations Declaration on the Rights of Indigenous Peoples Act

Supporting the full and effective implementation of the United Nations (UN) Declaration Act is key to advancing reconciliation. This work will benefit Indigenous peoples, in a gender-balanced way, by ensuring that laws, policies and programs are fair and equally accessible to all Canadians. It is likely to benefit youth and future generations, as advances made pursuant to the Act will be forward-looking. Over the long term, implementation of the UN Declaration Act will help to build trust and confidence in Canadian institutions.

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Good Governance – Indigenous self-determination; Discrimination and unfair treatment; Access to fair and equal justice; Confidence in institutions</td>
<td></td>
</tr>
</tbody>
</table>

Target Population: Indigenous peoples

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

Expected Benefits:

<table>
<thead>
<tr>
<th>Gender:</th>
<th>Income Distribution:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Men</td>
<td>Low [ ] High Income [ ]</td>
</tr>
<tr>
<td>Women</td>
<td>Low [ ] High Income [ ]</td>
</tr>
</tbody>
</table>

Inter-generational: Youth [ ] Senior [ ]

Additional Characteristics: Indigenous Peoples

GBA Plus Responsive Approach

Justice Canada will work proactively to ensure that the voices of Indigenous women, youth, Elders, 2SLGBTQQIA+ persons, and persons with disabilities are heard throughout the co-development of the Action Plan to implement the Act. Indigenous organizations representing diverse perspectives have been and will continue to be advised of the call for proposals, and targeted outreach to these groups will enable equitable contributions by all Indigenous peoples impacted by the process. Applicants for engagement funding will be required to outline how they will engage with diverse individuals within their communities, and funding recipients will need to report on engagement outcomes in their project reporting.
Implementing Indigenous Child Welfare Legislation

According to Census 2016, 52.2 per cent of children in foster care in Canada are Indigenous, but Indigenous children account for only 7.7 per cent of the child population. Proposed investments will support the implementation of the Act respecting First Nations, Inuit and Métis children, youth and families to support Indigenous jurisdiction over the design and delivery of child welfare services and help address the overrepresentation of Indigenous children in the child welfare system. These measures will benefit children and families in communities that are exercising jurisdiction over child welfare such as Wabaseemoong Independent Nations, and in particular Indigenous children and their parents from low income families and single parent households, who are more likely than other children to enter the child welfare system.

Data Sources: 2016 Census of population, Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Gender Results Framework:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prosperity – Financial well-being</td>
<td>Health – Children vulnerable in early development</td>
</tr>
<tr>
<td>Society – Sense of belonging to local community</td>
<td>Good Governance – Indigenous self-determination</td>
</tr>
</tbody>
</table>

Target Population: Indigenous children and families

GBA Plus Timing: Early ❑ Later ❑ Existing

Expected Benefits:

- Gender: Men ❑ Women ❑
- Income Distribution: Low ❑ High Income
- Inter-generational: Youth ❑ Senior
- Additional Characteristics: Indigenous children and families

Addressing the Shameful Legacy of Residential Schools

This measure will benefit First Nations, Inuit and Métis in a gender-balanced way and contribute to healing the intergenerational trauma caused by the residential schools system. It will have a direct impact on survivors who are adults and seniors, but will indirectly impact both children and youth, as healing is expected to have broader community benefits. Supporting community-led efforts to locate and memorialize burial sites will help to address the ongoing legacy of residential schools in a way that is meaningful to families, survivors, and communities.

Data Sources: Statistics Canada, Internal administrative data

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Gender Results Framework:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Society – Participation in cultural or religious practices; recreation or sport; Positive perceptions of diversity</td>
<td>Good Governance – Confidence in institutions; Indigenous self-determination</td>
</tr>
</tbody>
</table>

Target Population: Indigenous peoples

GBA Plus Timing: Early ❑ Later ❑ Existing

Expected Benefits:

- Gender: Men ❑ Women ❑
- Income Distribution: Low ❑ High Income
- Inter-generational: Youth ❑ Senior
- Additional Characteristics: Indigenous peoples
Amending the Corrections and Conditional Release Act

This amendment to the Corrections and Conditional Release Act will directly benefit women inmates in federal correctional institutions by prohibiting the use of dry cells for the seizure of contraband in the vaginal cavity. It will ensure greater respect for human dignity in federal correctional institutions by requiring the Correctional Service of Canada to use other means to better detect contraband in these circumstances. Women inmates are statistically more likely than the general Canadian population to be of Indigenous heritage, lower-educated, lower-income, and have mental health issues.

Data Sources: Correctional Service of Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Gender Results Framework:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health – Self-rated mental health; Self-rated health</td>
<td></td>
</tr>
<tr>
<td>Good Governance – Confidence in institutions; Discrimination and unfair treatment</td>
<td></td>
</tr>
</tbody>
</table>

Target Population: Federally-sentenced Women

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

Expected Benefits:

- Gender: Men • □ • Women
- Income Distribution: Low • □ • High Income
- Inter-generational: Youth • □ • Senior
- Additional Characteristics: Indigenous Peoples, Persons with Mental Health Issues

Enhancing Legal Aid for Those Who Need It Most

Criminal legal aid services support economically-disadvantaged Canadians. In 2019-20, 78 per cent of criminal legal aid clients were men and 48 per cent were between the ages of 18 and 34. Groups that are overrepresented in the criminal justice system may also benefit from criminal legal aid services, including Indigenous peoples, Black Canadians, as well as those with mental health or problematic substance use issues. In 2019-20, 30 per cent of adults admitted to correctional facilities identified as Indigenous, compared to 5 per cent of the general population. In the same year, there were 56,691 legal aid clients who self-identified as Indigenous in the provinces and territories that collect this data. Out of these clients, 76 per cent accessed criminal legal aid services. Evidence also suggests that Black Canadians are over-represented among legal aid clients. For example, Legal Aid Ontario has reported that 14 per cent of criminal legal aid clients identified as Black in 2019-20, despite representing approximately 5 per cent of the general population. The justice system can be the first point of contact for accessing mental health and addictions services for people who have never accessed these supports before. In 2016, Legal Aid Ontario estimated that one in three clients experienced mental health or addiction issues.

Data Sources: Justice Canada; Statistics Canada; Legal Aid Ontario

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Gender Results Framework:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Good Governance – Access to fair and equal justice; Resolution of serious legal problems; Confidence in institutions; Representation in corrections custodial population</td>
<td></td>
</tr>
</tbody>
</table>

Target Population: Economically-Disadvantaged Canadians

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

Expected Benefits:

- Gender: Men • □ • Women
- Income Distribution: Low • □ • High Income
- Inter-generational: Youth • □ • Senior
- Additional Characteristics: Indigenous Peoples; Black Canadians; People with mental health or substance abuse issues
Creating a Safer Sport System

This initiative is expected to benefit all high performance athletes, but will particularly benefit women and persons from equity-deserving groups, including persons with a disability, LGBTQ2, and racial and ethnic communities, as they disproportionately experience sexual harassment, abuse or discrimination. This initiative will especially benefit people with lower incomes, who might not be able to afford systemic support otherwise. While peak performance differs from sport to sport, high-performance athletes tend to be younger (below 35 years of age). Supporting sport organizations with information and recommendations to adapt current policies and practices for safety and inclusivity will reduce the risk of harassment on equity-deserving groups. Safe and inclusive sport will result in more women and people in equity-deserving groups participating and staying in sport.

Data Sources: Sport Canada

Quality of Life Impacts

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

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

Discrimination and unfair treatment

Expected Benefits:

Gender:

Men – Women

Income Distribution:

Low – High Income

Inter-generational:

Youth – Senior

GBA Plus Timing:

Early – Later – Existing
Poverty Reduction, Health and Well-being

To support the Poverty Reduction, Health and Well-Being Pillar under the Gender Results Framework, Budget 2022 measures focus on **improved physical and mental health** outcomes for vulnerable groups. Other notable measures under this pillar include increased support for **permanent housing** and other infrastructure investments in Indigenous communities.

---

**Dental Care for Canadians**

Improved access to dental care is expected to benefit Canadians with family incomes below $90,000 who lack dental care coverage and currently have to pay out of pocket. The 2018 Canadian Community Health Survey suggests that that Canadians without insurance were about three times as likely as those with insurance to avoid seeing a dental professional because of cost (39.1 per cent versus 13.7 per cent).

Low-income Canadians have both the highest level of oral health problems and the most difficulty accessing oral health care. Women (24.1 per cent) were more likely than men (20.6 per cent) to report cost as a barrier. Canadians aged 18 to 34 (28.3 per cent) were the age group most likely to report cost as a barrier to dental care. Women from low-income groups have higher incidence of oral health issues like untreated dental decay, missing teeth and oral pain compared to men in the same income groups. Indigenous peoples suffer from some of the highest oral disease rates in Canada. Canadians living in rural and remote areas face greater challenges accessing care due to lack of availability. Finally, a new dental care program is expected to indirectly benefit dental professionals who would likely see increased demand for services. Women comprise nearly eight out of ten people working in the dental sector.

**Data Sources:** Statistics Canada

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**Better Mental Health Support for Black Federal Public Servants**

The development of a mental health fund for Black federal public servants will benefit Black employees in the federal public service, who have been found to disproportionately face factors that undermine a psychologically healthy and safe workplace, in addition to discrimination and inequities outside of the workplace.

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Supporting Mental Well-being with the Wellness Together Canada Portal

Children and youth make up 46.8 per cent of Wellness Together Canada portal visitors and users, and 39 per cent of visitors to the portal are men, a population that tends not to seek help as often as women. Early user feedback surveys indicate that the portal has a higher proportional representation of respondents among ethnic and minority communities and among LGBTQ2 communities. The portal benefits people who have barriers accessing care, including those in isolated or remote areas, facing stigma, or financial difficulties and minority language communities.

Data Sources: Wellness Together Canada

Quality of Life Impacts | Gender Results Framework:
Health – Self-rated mental health; Unmet needs for mental health care
Target Population: All Canadians
GBA Plus Timing: Early □ □ Later □ □ Existing

Expected Benefits:
Gender: Men ──── Women
Income Distribution: Low ──── High Income
Inter-generational: Youth ─── Senior
Additional characteristics: Remote Communities, Minority Language Communities, LGBTQ2

Piloting a Menstrual Equity Fund for Those in Need

By making menstrual products more accessible, this fund will benefit women and girls, non-binary, and trans people who menstruate. One study found that nearly a quarter of Canadian women, and a third of women under age 25, have struggled to afford menstrual products for themselves or their dependants. Additionally, 68 per cent of Canadian women and girls (83 per cent under age 25) felt their period prevented them from full participation in an activity, and 55 per cent of women and girls (70 per cent under age 25) have missed school, work, or social activities due to their period. Cost barriers to accessing menstrual supplies disproportionately affects people with lower incomes.

Data Sources: Plan International

Quality of Life Impacts | Gender Results Framework:
Health – Unmet health care needs Society – Participation in cultural or religious practices, recreation, or sport
Target Population: Women, Girls, Trans, and Non-binary
GBA Plus Timing: Early □ □ Later □ □ Existing

Expected Benefits:
Gender: Men ──── Women
Income Distribution: Low ─── High Income
Inter-generational: Youth ─── Senior
Additional Characteristics: Trans and Non-Binary Canadians
Long-Term Supports to End Homelessness

Addressing homelessness will directly benefit people at risk of or experiencing homelessness. Homelessness affects a diverse population, though certain groups are overrepresented. In 2018 Indigenous people represented 30 per cent of shelter users despite accounting for 5 per cent of the population. Men represented 62 per cent of shelter users. Women may be underestimated due to lack of data from domestic violence shelters, and the different ways women experience homelessness. People aged 25 to 49 made up 50 per cent of shelter users, compared to 33 per cent of population. In addition, per the 2020 Metro Vancouver Homelessness count, 36 per cent of unhoused respondents reported a physical disability and 23 per cent reported a learning disability or cognitive impairment. We also know that veterans are more likely to experience chronic homelessness than non-veterans, particularly over longer periods of time.

**Data Sources:** Internal administrative data, Statistics Canada, Metro Vancouver Homelessness Count

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Rapidly Building New Affordable Housing

The Rapid Housing Initiative requires all units to be targeted to people and populations who are vulnerable and who are, or otherwise would be, in severe housing need. While specific data on those in severe housing need is limited, those experiencing homelessness are an important subset of this group. Homelessness affects a diverse population, with certain groups overrepresented. In 2018 Indigenous people represented 30 per cent of shelter users despite accounting for 5 per cent of the population. Men represented 62 per cent of shelter users. Women may be underestimated due to lack of data from domestic violence shelters, and the different ways women experience homelessness. People aged 25 to 49 made up 50 per cent of shelter users, compared to 33 per cent of population. In addition, per the 2020 Metro Vancouver Homelessness count, 36 per cent of unhoused respondents reported a physical disability and 23 per cent reported a learning disability or cognitive impairment. We also know that veterans are more likely to experience chronic homelessness than non-veterans, particularly over longer periods of time. Workers in the construction sector, which is dominated by men, are expected to indirectly benefit from the additional housing construction activity resulting from this measure.

**Data Sources:** Internal administrative data, Statistics Canada, Metro Vancouver Homelessness Count

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Since this measure will conduct research at five demonstration sites, in the short term, benefits will accrue primarily to those communities. In the medium term, it is expected that this research will benefit people and families who are experiencing or at-risk of homelessness, as well as those working in the homelessness-serving sector. Homeless support sector employees are predominantly women (77 per cent). Homelessness affects a diverse population, though certain groups are overrepresented. In 2018 Indigenous people represented 30 per cent of shelter users despite accounting for 5 per cent of the population. Men represented 62 per cent of shelter users. Women may be underestimated due to lack of data from domestic violence shelters, and the different ways women experience homelessness. People aged 25 to 49 made up 50 per cent of shelter users, compared to 33 per cent of population. In addition, per the 2020 Metro Vancouver Homelessness count, 36 per cent of unhoused respondents reported a physical disability and 23 per cent reported a learning disability or cognitive impairment. We also know that veterans are more likely to experience chronic homelessness than non-veterans, particularly over longer periods of time.

**Data Sources:** Internal administrative data, Statistics Canada, Metro Vancouver Homelessness Count

### Quality of Life Impacts

**Prosperity** – Homelessness

**Health** – Self-rated mental health; Self-rated health; Unmet needs for mental health care; Unmet health care needs

**Society** – Sense of pride/belonging to Canada

### Target Population

People experiencing or at risk of homelessness

### GBA Plus Timing

Early ☐ ☐ ☐ Later ☑ Existing

### Expected Benefits

**Gender:**

- Men
- Women

**Income Distribution:**

- Low
- High Income

**Inter-generational:**

- Youth
- Senior

---

This measure would directly benefit veterans experiencing or at risk of homelessness, through the provision of wrap-around services, including supports for physical and mental health, and rent supplements. Based on the available data, it is estimated that there are more than 2,500 veterans experiencing homelessness in Canada, representing 0.4 per cent of veterans. Approximately 83 per cent of veterans experiencing homelessness are men, 14 per cent are women, and 3 per cent are gender diverse. Veterans are more likely to experience chronic homelessness than non-veterans, particularly over longer periods of time. People in the homelessness support sector and/or the veteran servicing sector may benefit indirectly through additional funding or employment opportunities. Workers in the homelessness support sector are more likely to be located in large urban centres (65 per cent) and are predominately women (77 per cent). Indigenous people are more highly represented in these jobs (11 per cent) compared to their representation in the total workforce (4 per cent).

**Data Sources:** Internal administrative data (emergency shelter data), Statistics Canada, Veterans Affairs Canada

### Quality of Life Impacts

**Prosperity** – Homelessness; Employment

**Health** – Self-rated mental health; Self-rated health; Unmet needs for mental health care; Unmet health care needs

**Society** – Sense of pride/belonging to Canada

### Target Population

Veterans experiencing homelessness or at risk of homelessness

### GBA Plus Timing

Early ☐ ☐ ☐ Later ☑ Existing

### Expected Benefits

**Gender:**

- Men
- Women

**Income Distribution:**

- Low
- High Income

**Inter-generational:**

- Youth
- Senior
Building More Affordable and Energy Efficient Rental Units

Increasing the focus of eligibility criteria under the Rental Construction Financing Initiative will benefit all Canadians experiencing housing affordability challenges, particularly those in National Housing Strategy priority groups such as persons with disabilities, Black and racialized groups, and Indigenous peoples. There is evidence that women have a higher incidence of core housing need (9.7 per cent), compared to men (8.2 per cent), with larger gaps for certain demographics including single parents, racialized groups, and seniors.

Strengthening the energy efficiency requirements for this program will also benefit all Canadians, as projects funded by the initiative will produce fewer greenhouse gas emissions and reduce the environmental footprint of these new homes.

Data Sources: CMHC; Statistics Canada

Quality of Life Impacts
Prosperity – Acceptable housing
Environment – Greenhouse gas emissions

Target Population: Those experiencing housing affordability challenges

GBA Plus Timing: Early ☑ ☐ Late ☐ Existing ☑

Expected Benefits:
Gender: Men ☐ Women ☑
Income Distribution: Low ☐ High Income ☑
Inter-generational: Youth ☐ Senior ☑

A New Generation of Co-Operative Housing Development

Expanded co-operative housing supply will benefit all Canadians experiencing housing affordability challenges, particularly those in National Housing Strategy priority groups such as persons with disabilities, racialized groups, and Indigenous peoples. There is evidence that women have a higher incidence of core housing need (9.7 per cent), compared to men-led (8.2 per cent), with larger gaps for certain demographics including single parents, racialized groups, and seniors. This measure will increase activity in the construction industry, whose employees are mainly men (87 per cent).

Data Sources: Statistics Canada; CMHC

Quality of Life Impacts
Prosperity – Acceptable housing; Future outlook
Environment – Greenhouse gas emissions
Society – Accessible environments; Sense of belonging to local community

Target Population: Those experiencing housing affordability challenges

GBA Plus Timing: Early ☐ ☑ Late ☐ Existing ☑

Expected Benefits:
Gender: Men ☐ Women ☑
Income Distribution: Low ☐ High Income ☑
Inter-generational: Youth ☐ Senior ☑
Speeding Up Housing Construction and Repairs for Vulnerable Canadians

Accelerating the building and repair of affordable housing would benefit all Canadians experiencing housing affordability challenges, including National Housing Strategy priority groups such as persons with disabilities, racialized groups, and Indigenous peoples. As of December 31, 2021, approximately 75 per cent of units created through the National Housing Co-Investment Fund are non-standard, which are often used by priority groups. There is evidence that women have a higher incidence of core housing need (9.7 per cent), compared to men-led (8.2 per cent), with larger gaps for certain demographics including single-parents, racialized groups, and seniors. Men will also benefit as they represent 62 per cent of the homeless population and will be supported by the increased number of shelter units. Furthermore, this measure will increase activity in the construction industry, whose employees are mainly men (87 per cent).

Data Sources: Statistics Canada; CMHC; ESDC

Quality of Life Impacts
Prosperity: Acceptable housing; Future outlook
Environment: Greenhouse gas emissions
Society – Accessible environments; Sense of belonging to local community

Target Population: Those Experiencing Housing Affordability Challenges

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

Expected Benefits:
Gender: Men ■ Women ■
Income Distribution: Low ■ High Income ■
Inter-generational: Youth ■ Senior ■
Additional characteristics: Indigenous Peoples, Racialized Groups, Persons with Disabilities, Single Parents who are Women, Racialized Women

Supports for Workers Experiencing Miscarriage or Stillbirth

This measure will ensure that the approximately 955,000 workers in the federally regulated private sector have access to the time they need to recover from the physical and psychological trauma resulting from pregnancy loss. Women make up 38 per cent of the federally-regulated private sector workforce and are expected to be the primary beneficiaries from this measure given the physical experience of miscarriage or stillbirth. Men will also have access to this leave, which would allow them to grieve the loss of a partner’s pregnancy or their stillborn child. Persons with disabilities may have a higher risk of miscarriage or stillbirth than those without a disability. This measure would also ensure that employees do not lose out on employment opportunities for having to take time off to recover from a miscarriage or stillbirth.

Data Sources: Employment and Social Development Canada

Quality of Life Impacts
Prosperity – Protection from income shocks
Health – Self-rated mental health

Target Population: Workers in federally regulated private sector

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

Expected Benefits:
Gender: Men ■ Women ■
Income Distribution: Low ■ High Income ■
Inter-generational: Youth ■ Senior ■
Distinctions-based Mental Health and Wellness Strategies

This measure will continue to contribute to closing the gap in mental health and wellness outcomes between Indigenous and non-Indigenous Canadians. It is expected to have a gender-balanced impact, focusing on increasing access to mental wellness services for Indigenous peoples and communities. These strategies will also work to meet the unique needs of vulnerable populations including seniors and members of the LGBTQ2 community.

**Data Sources:** internal administrative data, Statistics Canada

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**Quality of Life Impacts**

- **Health**
  - Self-rated mental health; Unmet needs for mental health care
- **Society**
  - Loneliness; Participation in cultural or religious practices, recreation or sport; Sense of belonging to local community

**Target Population:** Indigenous peoples

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

**Expected Benefits:**

- Gender: Men, Women
- Income Distribution: Low, High Income
- Inter-generational: Youth, Senior
- Additional characteristics: Indigenous Peoples

---

Improving Health Outcomes in Indigenous Communities

This measure would support Indigenous communities to continue to respond to the pandemic, improve access to health care and have a positive impact on the health of First Nations who live in remote and isolated on-reserve communities. Resources for public health help prevent people from needing more costly urgent care. At the same time, funding for primary care nurses helps to ensure community wellness by responding to outbreaks and addressing critical health needs. Low-income people are expected to particularly benefit from this measure. It will also benefit Indigenous women, as nearly 93 per cent of Indigenous nurses are women, and they are disproportionately home and community caregivers. These investments will also benefit seniors who often have increased care needs.

**Data Sources:** ISC Epidemiological Summary; Statistics Canada

---

**Quality of Life Impacts**

- **Health**
  - Health-adjusted life expectancy; Self-rated mental health; Unmet health care needs

**Target Population:** First Nations communities

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

**Expected Benefits:**

- Gender: Men, Women
- Income Distribution: Low, High Income
- Inter-generational: Youth, Senior
- Additional Characteristics: Indigenous peoples, Low-Income
Investing in Housing for Indigenous Communities

This measure will benefit First Nations, Inuit and Métis peoples by improving access to suitable, adequate and affordable housing, within Indigenous, urban, rural and northern communities. Improved housing conditions will contribute to the mental and physical health of all community members. Overcrowded housing in Indigenous communities, particularly in the North, is linked with increased risk of respiratory and other illnesses (for example, active tuberculosis rates for Inuit living in Inuit Nunangat are 300 times higher than the Canadian-born, non-Indigenous population). The Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls also identified poverty and insecure housing/homelessness as critical risk factors that disproportionately affect Indigenous women, girls and two-spirit people. Indirect benefits resulting from construction and repair are expected to disproportionately benefit men, while women are more likely to be employed in housing management and service coordination roles. These investments will support local economies, particularly in rural and remote parts of the country.

Data Sources: Statistics Canada

Quality of Life Impacts
Prosperity – Acceptable housing; Homelessness; Future outlook
Health – Self-rated health; Self-rated mental health; Children vulnerable in early development
Society – Sense of belonging to local community
Good Governance – Indigenous self-determination; Personal safety

Target Population: Indigenous peoples

Expected Benefits:
Gender: Men Women
Inter-generational: Youth Senior
Additional Characteristics: Indigenous peoples, Families/Children, Rural and Remote Regions

First Nations Water and Community Infrastructure

Infrastructure improvements contribute to the health and well-being, quality of life, and economic prosperity of First Nations communities. Vulnerable groups, including pregnant people, seniors, persons with disabilities, and children, may disproportionately feel the health impacts of water advisories. Poor water and sanitation conditions can also disproportionately affect primary care givers, generally women, seniors, or youth.

Data Sources: Statistics Canada

Quality of Life Impacts
Prosperity – Future outlook; Productivity
Health – Health-adjusted life expectancy; Self-rated health; Self-rated mental health
Environment – Clean drinking water; Satisfaction with local environment
Good Governance – Indigenous self-determination

Target Population: First Nations

Expected Benefits:
Gender: Men Women
Inter-generational: Youth Senior
Additional Characteristics: Indigenous peoples, notably vulnerable groups
Affordable Housing in the North

This measure would support residents that experience greater rates of housing need in Yukon, the Northwest Territories, and Nunavut. Indigenous people in the North experience particularly high rates of housing need, with 44.4 per cent of households in Nunavut, 22.3 per cent in Northwest Territories, and 24.1 per cent in Yukon living in unsuitable, inadequate, or unaffordable housing conditions. Overcrowded housing and housing in poor repair is associated with serious health, mental health and social consequences. Indirect impacts likely to favour men, given their dominance in the construction trades.

**Data Sources:** CMHC, Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Gender Results Framework:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prosperity – Acceptable housing</td>
<td>Health – Self-rated health; Self-rated mental health</td>
</tr>
<tr>
<td>Society – Satisfaction with personal relationships (family and friends)</td>
<td>Good Governance - Personal safety</td>
</tr>
</tbody>
</table>

**Target Population:** Residents experiencing housing needs in Northwest Territories, Yukon, and Nunavut

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

**Expected Benefits:**

<table>
<thead>
<tr>
<th>Gender:</th>
<th>Income Distribution:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Men ☐ ☐ ☐ Women ☐ ☐ ☐</td>
<td>Low ☐ ☐ ☐ High Income</td>
</tr>
</tbody>
</table>

| Additional Characteristics: | Indigenous Peoples, Northern residents |

Supporting First Nations Children through Jordan’s Principle

Jordan’s Principle benefits First Nations girls and boys across the country, and in particular those with higher support needs such as children with disabilities. First Nations face disproportionately high rates of poverty, in addition to other systemic barriers that prevent First Nations children from accessing services and supports that are available to non-Indigenous children. This measure will help ensure substantive equality for First Nations children through the provision of health, social, and educational services that meet their unique needs. These supports also benefit First Nations families more broadly, including parents, who are more likely to be under the age of majority than non-Indigenous parents.

**Data Sources:** Statistics Canada, Program data

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<tbody>
<tr>
<td>Health – Children vulnerable in early development; Unmet health care needs; Self-rated health and mental health</td>
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<tr>
<td>Society – Satisfaction with personal relationships (family and friends); Accessible environments</td>
<td>Good Governance – Discrimination and unfair treatment</td>
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</table>

**Target Population:** First Nations Children

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

**Expected Benefits:**

<table>
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<tr>
<th>Gender:</th>
<th>Income Distribution:</th>
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<tbody>
<tr>
<td>Men ☐ ☐ ☐ Women ☐ ☐ ☐</td>
<td>Low ☐ ☐ ☐ High Income</td>
</tr>
</tbody>
</table>

| Additional Characteristics: | Children with Disabilities, First Nations |
A Federal LGBTQ2 Action Plan

LGBTQ2 Canadians continue to face health, social, and economic inequalities when compared with non-LGBTQ2 Canadians. Recognizing the diversity of LGBTQ2 communities, the Federal LGBTQ2 Action Plan will coordinate federal initiatives to remove systemic barriers on the basis of sex, sexual orientation, gender identity and expression, together with intersecting identity factors such as race, age, and economic status. While the target population is LGBTQ2 communities, the action plan will indirectly further promote equality, equity, and inclusion in Canada.

Data Sources: Statistics Canada

Quality of Life Impacts
Health – Unmet needs for mental health care; Self-rated mental health
Society – Sense of belonging to local community; Positive perceptions of diversity;
Participation in cultural or religious practices, recreation or sport

Good Governance – Discrimination and unfair treatment

Target Population: LGBTQ2
GBA Plus Timing:

Expected Benefits:
Gender: Men Women Income Distribution: Low High Income
Inter-generational: Youth Senior
Additional Characteristics: LGBTQ2

Supporting our Seniors

Community-based projects funded by the New Horizons for Seniors Program in 2016-17 included one or more of the following seniors populations: persons with disabilities (43 per cent), visible minorities (29 per cent), Indigenous peoples (19 per cent), and Francophones outside Quebec (11 per cent). It is expected that the proposed funding expansion will support projects with similar characteristics. Additional projects would positively affect seniors’ sense of belonging: for example, loneliness and social isolation can significantly worsen health and mental health outcomes. Measures recommended by the expert panel on an Aging at Home Benefit and then implemented could have significant effects, but that would be subject to a separate assessment based on the final recommendations of the expert panel.

Data Sources: New Horizons for Seniors Program administrative data, Centre for Disease Control and Prevention

Quality of Life Impacts
Health – Self-rated mental health; Health-adjusted life expectancy
Society – Sense of belonging to local community; Loneliness; Participation in cultural or religious practices, recreation or sport

Target Population: Seniors
GBA Plus Timing:

Expected Benefits:
Gender: Men Women Income Distribution: Low High Income
Inter-generational: Youth Senior
Additional Characteristics: Persons with Disabilities
Supporting Special Olympics Canada

Intellectual disabilities affect Canadians across the full socio-economic spectrum, and therefore Special Olympics Canada serves a very diverse community. The initiative would benefit persons with intellectual disabilities and their families, contributing to the development of healthier athletes, helping combat negative stereotypes and discrimination, and providing opportunities for the development of community volunteers.

*Data Sources:* Special Olympics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Gender Results Framework:</th>
<th>Health – Physical activity; Self-rated mental health</th>
<th>Society – Accessible environments; Sense of belonging to local community; Participation in cultural or religious practices, recreation or sport; Positive perceptions of diversity</th>
<th>Good Governance – Discrimination and unfair treatment</th>
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<tbody>
<tr>
<td><strong>Target Population:</strong></td>
<td>Persons with an Intellectual Disability</td>
<td><strong>GBA Plus Timing:</strong></td>
<td>Early</td>
<td>Later</td>
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</table>

**Expected Benefits:**

<table>
<thead>
<tr>
<th>Gender:</th>
<th>Men</th>
<th>Women</th>
<th>Income Distribution:</th>
<th>Low</th>
<th>High Income</th>
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<tbody>
<tr>
<td>Inter-generational:</td>
<td>Youth</td>
<td>Senior</td>
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<tr>
<td>Additional Characteristics:</td>
<td>Persons with Disabilities</td>
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Addressing the Opioid Crisis

While rates of overdose were beginning to decrease in late 2019, the COVID-19 pandemic compounded the opioid crisis. Between January 2016 and September 2021, 26,690 Canadians died as a result of an opioid-related overdose, making it one of the deadliest public health crises in a generation. The Substance Use and Addictions Program will help to address the opioid overdose crisis and reach people dealing with problematic substance use by providing harm-reduction services and treatments. Those at increased risk include young and middle-aged men, Indigenous peoples and LGBTQ2 people. Men account for roughly 75 per cent of opioid-related deaths, and men aged 19 to 59, specifically, account for more than half of deaths.

*Data Sources:* Canadian Institute of Health Information, Statistics Canada

<table>
<thead>
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<th>Health – Health-adjusted life expectancy; Self-rated mental health; Unmet health care needs; Unmet needs for mental health care</th>
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<tbody>
<tr>
<td><strong>Target Population:</strong></td>
<td>Canadians with problematic substance use</td>
<td><strong>GBA Plus Timing:</strong></td>
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**Expected Benefits:**

<table>
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<th>Gender:</th>
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<tr>
<td>Additional Characteristics:</td>
<td>Young and Middle Aged Men, Indigenous Peoples, LGBTQ2</td>
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</table>
Gender Equality Around the World

To strengthen commitments that advance the Gender Equality around the World Pillar under the Gender Results Framework, Budget 2022 aims to support measures promoting gender equality, including those which will improve access to sexual and reproductive health services, for vulnerable women and girls.

### Combatting Misinformation and Disinformation - G7 Rapid Response Mechanism

Efforts to strengthen and protect democracy are expected to benefit all Canadians. Recognizing that malignant actors target, exploit, and sometimes co-opt marginalized and vulnerable groups in their efforts to undermine social cohesion, the programming will put added emphasis on uncovering these actors and their methods. Raising awareness of these issues among Canadians will benefit not only marginalized and vulnerable populations, but all peoples and populations across social, economic and political spectrums.

**Data Sources:** Internal administrative data, other external sources.

<table>
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<th>Gender Results Framework:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Society – Trust in others</td>
<td>Good Governance – Canada’s place in the world; Confidence in institutions; Misinformation/trust in media</td>
</tr>
<tr>
<td>Target Population:</td>
<td>GBA Plus Timing:</td>
</tr>
<tr>
<td>All Canadians</td>
<td>Early □ □ □ Later □ □ □ Existing</td>
</tr>
</tbody>
</table>

**Expected Benefits:**

- **Gender:**
  - Men
  - Women
- **Income Distribution:**
  - Low
  - High Income
- **Inter-generational:**
  - Youth
  - Senior
- **Additional Characteristics:** Marginalized and Vulnerable Groups

### Addressing Global Health Priorities

Canada is contributing to international efforts to address global health priorities, including providing further support to address the COVID-19 pandemic and improve global health security. These measures strengthen Canada’s place in the world as a longstanding contributor in advancing the health status of marginalized groups. These measures will assist people in low- and middle-income countries, including women and girls in all their diversity. The funding will be delivered under Canada’s Feminist International Assistance Policy, which aims to ensure that development efforts reach the poorest and most marginalized and lead to better results that benefit all.

**Data Sources:** Internal administrative data, administrative data from international organizations including World Health Organization and UN Women.

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Gender Results Framework:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health – Health-adjusted life expectancy</td>
<td>Good Governance – Canada’s place in the world</td>
</tr>
<tr>
<td>Target Population:</td>
<td>GBA Plus Timing:</td>
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<tr>
<td>All Canadians</td>
<td>Early □ □ □ Later □ □ □ Existing</td>
</tr>
</tbody>
</table>

**Expected Benefits:**

- **Gender:**
  - Men
  - Women
- **Income Distribution:**
  - Low
  - High Income
- **Inter-generational:**
  - Youth
  - Senior
- **Additional Characteristics:** People in Other Countries

**GBA Plus Responsive Approach**

These measures contain elements to promote access to health services and products for those who may be in vulnerable situations or marginalized, including women and girls. Canada supports implementing partners that consider the needs of program recipients at all stages of programming to help identify potential barriers and better promote access to health services and products.
Ukraine Humanitarian Assistance

This programming will help vulnerable populations affected by the war in Ukraine by addressing immediate humanitarian needs, such as food insecurity and emergency health services. In addition, it will help refugees, the majority of whom are women, children and the elderly. By working with reputable partners in the region, low income, LGBTQ2, racialized people, the elderly and persons with disabilities can be expected to receive a significant portion of this assistance.

Data Sources: International organizations such as the United Nations

Quality of Life Impacts

Gender Results Framework:

Good Governance – Canada’s place in the world

Target Population: All Canadians

GBA Plus Timing: Early

Expected Benefits:

Gender:

- Men
- Women

Income Distribution:

- Low
- High

Inter-generational:

- Youth
- Senior

Additional Characteristics:

- People in Other Countries
Chapter 1: Making Housing More Affordable

1.1 Building Affordable Homes

Launching a New Housing Accelerator Fund

This measure would benefit Canadians experiencing housing affordability challenges. According to Statistics Canada, 6,400,000 people lived in unaffordable housing in Canada in 2018. Disproportionate among those were racialized groups, which represent 36 per cent of those living in unaffordable housing, while representing 22 per cent of the population. Also disproportionate among those living in unaffordable housing were seniors living alone, and immigrants. We also know that persons with disabilities are more likely to experience core housing need. In 2012, 549,500 persons with disabilities (or 15.3%) were living in households in core housing need compared to 2,082,700 persons without disabilities (or 9.2%). Workers in the construction sector, which is dominated by men, are expected to indirectly benefit from the additional housing construction activity resulting from this measure.

Data Sources: Statistics Canada, CMHC

Quality of Life Impacts

Prosperity – Acceptable housing; Financial well-being
Good Governance – Confidence in institutions

Target Population: People experiencing housing affordability challenges

GBA Plus Timing: Early ■ □ Later □ Existing

Expected Benefits:
Gender: Men Women Income Distribution: Low High Income
Inter-generational: Youth Senior
Additional Characteristics: Racialized Groups, Urban Residents, Seniors living Alone, Immigrants, Persons with Disabilities

Leveraging Transit Funding to Build More Homes

This measure is expected to improve the fiscal situation of cities across Canada and to carry benefits for people living in cities, notably larger cities with significant public transit ridership. In particular, it may save municipalities from reducing capital investments, including in public transit, in order to fund transit operating shortfalls. It may therefore tend to benefit women, youth and members of equity-seeking or vulnerable communities, who are more likely to use public transit than other demographic groups. In the context of housing, this measure will benefit those experiencing housing affordability challenges, which may include racialized groups and lower income Canadians, including seniors living alone and immigrants.

Data Sources: Canadian Urban Transit Association, University of Alberta, Federation of Canadian Municipalities, Statistics Canada

Quality of Life Impacts

Prosperity – Acceptable housing
Environment – Access to public transit

Target Population: Public transit users

GBA Plus Timing: Early ■ □ Later □ Existing

Expected Benefits:
Gender: Men Women Income Distribution: Low High Income
Inter-generational: Youth Senior
Additional Characteristics: Urban Populations, Canadians in Housing Need
Multigenerational Home Renovation Tax Credit

This measure directly benefits families seeking to establish a multigenerational household for a senior or adult with a disability through the construction of a secondary suite. This represents a broadly gender-balanced group, as women make up 54 per cent of Canadians 65 years of age and older and 48 per cent of eligible adults with disabilities who are under age 65. Indigenous, Northern, new and racialized Canadians are more likely to live in multigenerational families; however, these groups are less likely to be homeowners.

**Data Sources:** Statistics Canada, tax filer data

**Quality of Life Impacts:**

**Prosperity** – Household wealth; Acceptable housing; Financial well-being  
**Health** – Home care needs met  
**Society** – Accessible environments; Loneliness; Sense of belonging to local community

**Target Population:** Seniors, Persons with Disabilities  
**GBA Plus Timing:** Early [ ] [ ] Later [ ] [ ] Existing [ ]

**Expected Benefits:**

- **Gender:** Men [ ] [ ] [ ] Women [ ] [ ] [ ]
- **Income Distribution:** Low [ ] [ ] [ ] High Income [ ] [ ] [ ]
- **Inter-generational:** Youth [ ] [ ] Senior [ ] [ ]
- **Additional Characteristics:** Multigenerational Families

**GBA Plus Responsive Approach**

The Multigenerational Home Renovation Tax Credit will be implemented as a refundable tax credit, which would provide a tax refund in cases where an individual does not have any taxes owing. This could improve access to the measure for some low-income families.

Greener Buildings and Homes

This measure will contribute to making buildings and homes energy efficient and comfortable. This increase in building efficiency will also reduce greenhouse gas emissions and air pollutants associated with heating, cooling and powering buildings and homes, which will have both positive environmental and health impacts. These activities will indirectly benefit building operators and homeowners, who will save on energy costs. In addition, they will also indirectly benefit those employed in trades and environment and clean technology fields relevant to energy efficient retrofits and construction, which are dominated by men.

**Data Sources:** Statistics Canada, CanMET Energy, ECO Canada, International Energy Agency, World Health Organization

**Quality of Life Impacts**

**Prosperity** – Acceptable housing; Employment  
**Environment** – Greenhouse gas emissions; Air quality

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

**Expected Benefits:**

- **Gender:** Men [ ] [ ] [ ] Women [ ] [ ] [ ]
- **Income Distribution:** Low [ ] [ ] [ ] High Income [ ] [ ] [ ]
- **Inter-generational:** Youth [ ] [ ] Senior [ ] [ ]
- **Additional Characteristics:** Low-Income Canadians

**GBA Plus Responsive Approach**

The development of the Canada Green Buildings Strategy will include skills training and capacity-building support aimed at equity-seeking groups (e.g. women and other gender-diverse people, Indigenous peoples, racialized Canadians, and persons with disabilities). This will help to create more equitable opportunities in education and skills development in the energy efficiency workforce.
Establishing a Greener Neighbourhood Pilot Program

Supporting energy efficient retrofits in affordable housing will benefit all Canadians through reduced greenhouse gas emissions. This initiative will target community housing neighbourhoods, and so will also directly benefit those living in community housing, which include many vulnerable groups such as low-income, Black and racialized communities, and low-income women and their children. Increasing the efficiency of these homes will reduce energy costs, which will benefit low-income households through reduced energy bills. This initiative will indirectly benefit businesses and those employed in trades relevant to energy efficient retrofits. This includes the engineering, architect and construction sectors involved in energy efficient retrofits. In 2018, 18 per cent of the energy efficiency workforce was women.

Data Sources: Statistics Canada, Canadian Green Buildings Council, Pembina Institute

Quality of Life Impacts

Prosperity – Acceptable housing; Financial well-being
Environment – Greenhouse gas emissions

Target Population: All Canadians

GBA Plus Timing: Early □ □ Later □ Existing

Expected Benefits:

Gender: Men □□□□ Women □□□□
Income Distribution: Low □□□□□□□□ High Income
Inter-generational: Youth □□□□ Senior □□□□
Additional Characteristics: Low-Income Canadians

GBA Plus Responsive Approach

This program will focus skills training and retrofit inclusion on women, Indigenous and racialized people to bring greater employment opportunities to underrepresented Canadians in the energy efficiency sector. Where feasible, employment opportunities can be reserved for local residents of the low-income housing demonstration sites.

Greener Construction in Housing and Buildings

The improved capacity to build or retrofit homes with more innovative, low-carbon, or safer building materials and to do so more efficiently is expected to benefit all Canadians given the positive impacts for climate change adaptation and the supply of housing, with younger generations experiencing benefits down the road of increased climate action today. Low-income households can be expected to benefit, as they experience the highest relative savings from home retrofits. Indirect employment benefits are expected to the construction sector, which predominantly employs men. As recorded in the 2016 Census, of those employed in the construction sector, 87 per cent identified as men, 18 per cent identified as immigrants, and 11 per cent identified as visible minorities, including 2 per cent who identified as Black Canadians.

Data Sources: Statistics Canada; Giandomenico L., Papineau M., and Rivers N. (2020)

Quality of Life Impacts

Prosperity – Investment in R&D; Productivity; Employment; Firm growth
Environment – Greenhouse gas emissions; Air quality; Climate change adaptation

Target Population: All Canadians, rural and remote

GBA Plus Timing: Early □ □ Later □ Existing

Expected Benefits:

Gender: Men □□□□ Women □□□□
Income Distribution: Low □□□□□□□□ High Income
Inter-generational: Youth □□□□ Senior □□□□
Additional Characteristics: Construction and Engineering Sectors
Greener Affordable Housing

Supporting energy efficient retrofits in affordable housing will benefit all Canadians through reduced greenhouse gas emissions and air pollutants from heating, cooling and powering homes. It will also directly benefit low-income housing providers and those living in affordable housing, which includes many vulnerable groups such as the economically disadvantaged, Black and racialized communities, low-income women and their children, seniors and persons with disabilities through lower energy costs and more comfortable housing. According to the 2016 census, households living in affordable housing had the following characteristics: 71 per cent were households that included members with a disability, 93 per cent were women lone-parent families, 34 per cent were households that included seniors, 12 per cent identified as an Indigenous household (compared to 6 per cent Indigenous households living in non-subsidized rental housing) and 45 per cent had household incomes less than $20,000 before tax. This initiative will indirectly benefit businesses and those employed in trades relevant to energy efficient retrofits, including construction, which are dominated by men.

Data Sources: Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Prosperity – Acceptable housing; Financial well-being</th>
<th>Environment – Greenhouse gas emissions; Air quality</th>
</tr>
</thead>
</table>

Target Population: All Canadians

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

Expected Benefits:

- Gender: Men [ ] Women [ ]
- Income Distribution: Low [ ] High Income [ ]
- Inter-generational: Youth [ ] Senior [ ]
- Additional Characteristics: Low-Income Canadians

Direct Support for those in Housing Need

This measure will provide additional support to Canadians across the country facing housing affordability challenges, including those in core housing need. There is evidence that women have a somewhat higher incidence of core housing need (9.7 per cent), compared to men (8.2 per cent), with larger gaps for certain demographics including single parents, racialized groups, and seniors.

Data Sources: CMHC, Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Prosperity – Acceptable housing; Homelessness; Financial well-being</th>
</tr>
</thead>
</table>

Target Population: Those experiencing housing affordability challenges

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

Expected Benefits:

- Gender: Men [ ] Women [ ]
- Income Distribution: Low [ ] High Income [ ]
- Inter-generational: Youth [ ] Senior [ ]
- Additional characteristics: Single Parents who are Women, Racialized Women
1.2 Helping Canadians Buy Their First Home

### A Tax-Free First Home Savings Account

This measure is aimed at benefiting first-time homebuyers. Low-income Canadians are less likely to be first-time homebuyers than are higher income Canadians, and thus less likely to benefit. At the same time, first-time homebuyers are disproportionately aged 20-40. Men are more likely than women to access the full benefits of the existing Home Buyers’ Plan, suggesting that they would also be more likely to benefit from the FHSA. In addition, certain visible minority populations have below average homeownership rates, in particular Black, Arab, Indigenous peoples, Latin American, West Asian, Korean, and Filipino populations. As such, these groups could be less likely to benefit from this measure. The combination of deductible contributions and non-taxable withdrawals means that the measure provides the largest benefits to higher-income first-time home buyers, as they face higher marginal tax rates and have a greater ability to save for a down payment.

**Data Sources:** Statistics Canada, T1 Administrative Data

### Quality of Life Impacts

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

<table>
<thead>
<tr>
<th>Target Population</th>
<th>GBA Plus Timing:</th>
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</thead>
<tbody>
<tr>
<td>First-time Homebuyers</td>
<td>Early ■ ■ Later □ Existing</td>
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<tr>
<th>Expected Benefits:</th>
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<tbody>
<tr>
<td><strong>Gender:</strong> Men — Women</td>
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<tr>
<td><strong>Income Distribution:</strong> Low — High Income</td>
</tr>
<tr>
<td><strong>Inter-generational:</strong> Youth — Senior</td>
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</tbody>
</table>

### Doubling the First-Time Home Buyers’ Tax Credit

This measure is aimed at benefiting first-time homebuyers. Low-income Canadians are less likely to be first-time homebuyers than are higher income Canadians, and thus less likely to benefit. The benefits of this measure are roughly balanced across genders. First-time homebuyers are disproportionately ages 20-40. In addition, certain visible minority populations have below average homeownership rates, in particular, Black, Arab, Indigenous peoples, Latin American, West Asian, Korean, and Filipino populations. The security associated with home ownership can increase stability and help homeowners feel a part of community life.

**Data Sources:** T1 Administrative Data, Statistics Canada, US Dept of Housing and Urban Development

### Quality of Life Impacts

**Prosperity** – Acceptable housing; Household wealth; Future outlook

**Society** – Sense of belonging to local community

<table>
<thead>
<tr>
<th>Target Population</th>
<th>GBA Plus Timing:</th>
</tr>
</thead>
<tbody>
<tr>
<td>First-time Homebuyers</td>
<td>Early ■ ■ Later □ Existing</td>
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</table>

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<tr>
<th>Expected Benefits:</th>
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<tbody>
<tr>
<td><strong>Gender:</strong> Men — Women</td>
</tr>
<tr>
<td><strong>Income Distribution:</strong> Low — High Income</td>
</tr>
<tr>
<td><strong>Inter-generational:</strong> Youth — Senior</td>
</tr>
</tbody>
</table>

Additional Characteristics:
An Extended and More Flexible First-Time Home Buyer Incentive

Extending the First-Time Home Buyer Incentive through March 2025 will continue to benefit middle-income Canadians facing housing affordability gaps. Millennials are expected to remain the main beneficiaries of the extension, as they represent about 85 per cent of program participants to date. The benefits of this measure are roughly balanced across genders. Low-income Canadians are less likely to be first-time home buyers than higher-income Canadians, and thus less likely to benefit. In addition, certain visible minority populations have below average homeownership rates.

Data Sources: CMHC, Statistics Canada

Quality of Life Impacts  Prosperity – Household wealth; Future outlook  Society – Sense of belonging to local community

Target Population: First-time Home Buyers  GBA Plus Timing: Early ■ Middle ■ Later □ Existing

Expected Benefits:
- Gender: Men ■ Women □
- Income Distribution: Low ■ High Income
- Inter-generational: Youth ■ Senior
- Additional Characteristics: Middle-income Millennials, Urban Centres

Supporting Rent-to-Own Projects

This programming aims to benefit people that rent and face obstacles to home ownership, such as saving for a down payment or improving their credit profile for mortgage qualification. Expected beneficiaries include young adults and new Canadians, such as first-time home buyers and those living in larger urban centres where housing affordability challenges are more pronounced. Expected beneficiaries are middle-income, with sufficient financial means to transition to home ownership through future mortgage qualification. As programming is also intended to support the construction or renewal of housing units for rent-to-own purposes, other expected beneficiaries include builders, developers, and tradespeople. From an environmental standpoint, projects must meet higher energy efficiency and emissions reduction thresholds than required by building codes.

Data Sources: Statistics Canada, CMHC

Quality of Life Impacts  Prosperity – Acceptable housing; Household wealth  Environment – Greenhouse gas emissions  Society – Sense of belonging to local community

Target Population: Middle-Income Canadians  GBA Plus Timing: Early ■ Middle ■ Later □ Existing

Expected Benefits:
- Gender: Men ■ Women □
- Income Distribution: Low ■ High Income
- Inter-generational: Youth ■ Senior
- Additional Characteristics: Renters and Prospective Homeowners, Construction Sector, Urban Centres
1.4 Curbing Foreign Investment and Speculation

A Ban on Foreign Investment in Canadian Housing

The intention of this ban is to help stabilize residential real estate prices in Canada in order to make housing more affordable for middle-income Canadians. While the ban will be national in scope, it is expected to principally impact larger urban areas where there has been more foreign buyer activity. Exemptions will be provided for groups such as refugees, and certain international students and foreign workers, to ensure they are not adversely affected and continue to have access to the Canadian housing market.

**Data Sources:** CMHC, Statistics Canada, BC Data Catalogue

**Quality of Life Impacts**

Prosperity - Acceptable housing; Household wealth

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>All Canadians</th>
<th>GBA Plus Timing:</th>
<th>Early</th>
<th>Later</th>
<th>Existing</th>
</tr>
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<tbody>
<tr>
<td><strong>Expected Benefits:</strong></td>
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<tr>
<td>Gender:</td>
<td>Men</td>
<td>Women</td>
<td>Income Distribution:</td>
<td>Low</td>
<td>High Income</td>
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<tr>
<td>Inter-generational:</td>
<td>Youth</td>
<td>Senior</td>
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<td>Additional Characteristics:</td>
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Making Property Flippers Pay Their Fair Share

This measure is aimed at reducing speculative demand in the housing market, which could benefit homebuyers, in particular first-time homebuyers who are just entering the market. Low-income people are less likely to be first-time homebuyers than are higher-income people, and thus less likely to benefit. First-time homebuyers are disproportionally aged 20-40. In addition, certain visible minority populations have below average homeownership rates, in particular Black, Arab, Indigenous peoples, Latin American, West Asian, Korean, and Filipino populations. As such, these groups may be less likely to benefit from this measure. The new rule would directly affect people that are flipping properties. These people have higher incomes compared to the distribution of all tax filers, they are regionally concentrated in Ontario and BC and they are concentrated in the 25-49 age bracket.

**Data Sources:** Statistics Canada, Tax Data

**Quality of Life Impacts**

Prosperity - Federal debt-to-GDP ratio; Acceptable housing

Good Governance - Confidence in institutions

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>First-time Homebuyers</th>
<th>GBA Plus Timing:</th>
<th>Early</th>
<th>Later</th>
<th>Existing</th>
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<tbody>
<tr>
<td><strong>Expected Benefits:</strong></td>
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<tr>
<td>Gender:</td>
<td>Men</td>
<td>Women</td>
<td>Income Distribution:</td>
<td>Low</td>
<td>High Income</td>
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<tr>
<td>Inter-generational:</td>
<td>Youth</td>
<td>Senior</td>
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<td>Additional Characteristics:</td>
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### Taxing Assignment Sales

This measure is a tax integrity measure aimed at protecting the tax base and therefore benefits all Canadians. The measure would negatively impact certain people making assignment sales by reducing their after-tax profit on their assignment sales. People making assignment sales typically have higher incomes compared to the distribution of all tax filers and are also regionally concentrated in Canada’s larger urban centres.

**Data Sources:** Canada Revenue Agency, Internal Administrative Data

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
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<tbody>
<tr>
<td>Prosperity – Federal debt-to-GDP ratio</td>
<td>Good Governance – Confidence in institutions</td>
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<table>
<thead>
<tr>
<th>Target Population:</th>
<th>All Canadians</th>
<th>GBA Plus Timing:</th>
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<tr>
<td>Gender:</td>
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<tr>
<td>Inter-generational:</td>
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<tr>
<td>Additional Characteristics:</td>
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### Assisting Homeowners Affected by Pyrrhotite

This initiative will benefit homeowners in Quebec whose homes were built in the 1990s and 2000s with foundations containing pyrrhotite-contaminated concrete. Many of these homes had serious and costly structural problems, resulting in a significant disruption to their lives.

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<tr>
<th>Quality of Life Impacts</th>
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<tbody>
<tr>
<td>Prosperity – Household wealth; Acceptable housing; Financial well-being</td>
<td>Good Governance – Confidence in institutions</td>
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</table>

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>Homeowners in the region of Trois-Rivières, Québec</th>
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<table>
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<tr>
<th>GBA Plus Timing:</th>
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<th>Expected Benefits:</th>
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<td>Gender:</td>
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<tr>
<td>Inter-generational:</td>
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Budget 2022 Impacts Report – Chapter 1: Making Housing More Affordable
Chapter 2: A Strong, Growing, and Resilient Economy

2.1. Leading Economic Growth and Innovation

### Launching a World-Leading Canada Growth Fund

The Canada Growth Fund is expected to benefit all Canadians by increasing the pace and scale of investment into decarbonization and clean technology projects. By increasing investment in this area, the fund is expected to have a positive impact on job growth, leading to benefits for workers especially in the construction and operation and maintenance sectors as well as for engineers, architects, electricians, etc. Additionally, as reductions to greenhouse gas emissions will be realized over the longer term, this measure is anticipated to benefit younger Canadians.

**Data Sources:** Environment Canada, Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
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<tbody>
<tr>
<td><strong>Prosperity</strong> - Firm growth, GDP per capita</td>
<td></td>
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</tr>
<tr>
<td><strong>Environment</strong> - Greenhouse gas emissions</td>
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</tbody>
</table>

**Target Population:** All Canadians  
**GBA Plus Timing:**  

**Expected Benefits:**
- **Gender:** Men - Women  
- **Income Distribution:** Low - High Income  
- **Inter-generational:** Youth - Senior  
- **Additional Characteristics:** Younger Canadians, Canadian Workers in Clean Tech

### Creating a Canadian Innovation and Investment Agency

Support delivered by the Innovation and Investment Agency will target incorporated, for-profit operated, Canadian businesses operating in all sectors of the Canadian economy. In 2017, 64 per cent of Small-and Medium Enterprises (SME) were majority-owned by men. Additionally, it is expected that this measure will create an increase in employment demand for highly educated people, particularly those with expertise in STEM fields. Although women represent 78 per cent of post-secondary sciences graduates in the field of biological science, men represent the majority of post-secondary graduates in the fields of mathematics (57 per cent), physical and chemical sciences (68 per cent), engineering (81 per cent), and computer science (84 per cent). Given the demographic composition of SME ownership in Canada, as well as the demographic composition of people with degrees in fields of STEM, funding delivered through the Agency is expected to disproportionately benefit White men. In the medium to longer term, the Agency is expected to benefit all Canadians by supporting clean economic growth and improving living standards.

**Data Sources:** Department of ISED (Key Business Statistics 2020), Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
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</thead>
<tbody>
<tr>
<td><strong>Prosperity</strong> - GDP per capita; Productivity; Investment in R&amp;D; Firm growth</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Environment</strong> - Climate change adaptation</td>
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</tbody>
</table>

**Target Population:** Small-and Medium Enterprises  
**GBA Plus Timing:**  

**Expected Benefits:**
- **Gender:** Men - Women  
- **Income Distribution:** Low - High Income  
- **Inter-generational:** Youth - Senior  
- **Additional Characteristics:** All Sectors

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**GBA Plus Responsive Approach**

The Government of Canada has launched a number of initiatives aimed at increasing the participation of under-represented groups in the fields of STEM, for example CanCode and Chairs for Women in Science and Engineering. It is also anticipated that equity, diversity and inclusion objectives will factor into the innovation agency’s operations and programming.
Cutting Taxes for Canada’s Growing Small Businesses

This measure benefits small and medium-sized businesses by lowering their tax burden and allowing more income to be reinvested in the business, supporting growth and creating jobs. Men and high-income people are more likely to directly benefit since they are more likely to be owners of medium-sized businesses and generally receive higher amounts of investment income. The measure may also indirectly benefit workers by increasing their wages through higher demand for labour.

Data Sources: Tax data, Statistics Canada

Quality of Life Impacts  
Prosperity  – Employment; Firm growth, GDP per capita  
Target Population: Small and medium-sized businesses  
GBA Plus Timing: Early □ □ □ Later □ □ □ Existing

Expected Benefits:

Gender: Men □ □ □ □ □ Women
Income Distribution: Low □ □ □ □ □ High Income

Inter-generational: Youth □ □ □ □ □ Senior

Additional Characteristics:

2.2 Supporting Economic Growth and Stable Supply Chains

Canada’s Critical Minerals Strategy

This strategy is expected to directly benefit scientists and researchers who develop critical mineral refining and processing technology and those working in geoscience, which is predominantly men. It is also expected to benefit businesses operating in the mining sector and related services/infrastructure, as well as clean technologies. Workers in the mining sector are also expected to indirectly benefit. The mining workforce in Canada is also predominantly men. The mining sector is the second-largest private employer of Indigenous peoples in Canada, who represent close to 7 per cent of the mining workforce in Canada. While critical minerals are necessary for Canada’s transition to net-zero, there are nevertheless negative environmental effects associated with mining them.

Data Sources: Statistics Canada, Geological Survey of Canada

Quality of Life Impacts  
Prosperity  – Investment in R&D; Firm growth; Future outlook  
Environment  – Greenhouse gas emissions

Target Population: Scientists and Researchers, Businesses  
GBA Plus Timing: Early □ □ □ Later □ □ □ Existing

Expected Benefits:

Gender: Men □ □ □ □ □ Women
Income Distribution: Low □ □ □ □ □ High Income

Inter-generational: Youth □ □ □ □ □ Senior

Additional Characteristics: Workers in Mining Sector

GBA Plus Responsive Approach

As the industries expected to benefit from the Strategy continue to predominantly employ men, it is clear that women face barriers to entry. To begin to address this, programs like the Strategic Innovation Fund (SIF) also consider the public benefits that may accrue from supported projects. In the case of the SIF this can include the degree to which a project proposal includes gender sensitive initiatives, has considered Indigenous impacts and opportunities, and has inclusive plans to encourage diversity in the work place.
Critical Mineral Exploration Tax Credit

The measure directly benefits investors in companies carrying out eligible mineral exploration activities, who tend to be higher income and men. Businesses engaged in exploration of the specified critical minerals eligible for the credit would benefit from easier access to financing. Employees in Canada’s mining sector are mainly men (86 per cent). Mineral exploration activity can be a source of employment and economic development for some communities, including Northern and Indigenous communities. Greater supply of critical minerals would benefit manufacturers of clean technologies. Greater production of clean technologies could support reductions in greenhouse gas emission and air pollutants, to the benefit of all Canadians. While critical minerals are necessary for Canada’s transition to net-zero, there are nevertheless negative environmental effects associated with mining them.

Data Sources: Statistics Canada

Better Supply Chain Infrastructure

These measures will benefit all Canadians by improving the transportation infrastructure needed to deliver goods to Canada’s communities. These improvements will also reduce shipping costs for businesses, which in turn will help lower prices for Canadians. They will also help make supply chain infrastructure more resilient to climate impacts, such as flooding. These measures will indirectly benefit certain industries, such as construction trades and transportation, which tend to predominantly employ men.

Data Sources: Statistics Canada, Industry Reports
Moving on Canada’s Infrastructure Investments

This measure will benefit all Canadians through the construction and maintenance of public infrastructure across Canada, including public transit, clean electricity, water and wastewater projects, or cultural and recreational centres. Public transit is more likely to be used by women, youth and members of marginalized or vulnerable communities. This initiative will indirectly benefit certain industries, such as construction trades and engineering, which tend to predominantly employ men. As recorded in the 2016 Census, those employed by the construction sector identified as men (87 per cent), immigrants (18 per cent) and visible minorities (11 per cent), including Black Canadians (2 per cent).

Data Sources: Statistics Canada

Quality of Life Impacts

Prosperity – GDP per capita; Productivity; Employment; Firm growth

Environment – Access to public transit; Clean drinking water; Water quality in Canadian rivers; Waste management

Society – Accessible environments

Target Population: All Canadians

GBA Plus Timing: Early ☑ ☐ Later ☐ Existing ☐

Expected Benefits:

Gender: Men ☑ Women ☑ Income Distribution: Low ☑ High Income ☑

Inter-generational: Youth ☑ Senior ☑

Additional Characteristics: Construction and Engineering Industries

Strengthening Canada’s Semiconductor Industry

This initiative will directly benefit the semiconductor industry within the information and communications technology (ICT) sector. It may also benefit firms and workers in the major urban centres of Ontario and Quebec, where much of the semiconductor ecosystem is located. Given the composition of the ICT sector, this initiative is expected to disproportionately benefit men, who in 2020 held over 70 per cent of jobs in the sector, as well as higher-income people.

Data Sources: Statistics Canada

Quality of Life Impacts

Prosperity – Investment in R&D; Firm growth

Target Population: Semiconductor Industry

GBA Plus Timing: Early ☑ ☐ Later ☐ Existing ☐

Expected Benefits:

Gender: Men ☑ Women ☑ Income Distribution: Low ☑ High Income ☑

Inter-generational: Youth ☑ Senior ☑

Additional Characteristics: Information and communications technology sector, Urban centres in Ontario and Quebec

GBA Plus Responsive Approach

In addition to a project’s economic and innovation value, programs like the Strategic Innovation Fund also consider public benefits that may accrue. This can include the degree to which a project proposal includes gender sensitive initiatives, has considered Indigenous impacts and opportunities, and has inclusive plans to encourage diversity in the work place.
Growing Canada’s Health-Focused Small and Medium-Sized Businesses

This measure will contribute to the growth of small and medium sized life science and health technology companies and the adoption of new technologies by health care providers. This will help drive benefits for all Canadians through improved health care services and employment opportunities. In particular, the expansion of the CAN Health Network will include new efforts to work with Indigenous peoples, women, and racialized Canadians to ensure benefits accrue across populations. Employment benefits are expected across these sectors, including to men who are approximately three times as likely to be employed in science, technology, engineering, and mathematics (STEM) fields as women, who hold 23 per cent of STEM positions requiring a university education. This trend extends to senior management levels, with women only holding 22 per cent of board seats in life science companies. Indigenous people are also expected to benefit less from employment generated by this measure due to underrepresentation in the STEM sector, making up less than 2 per cent of STEM employees, despite representing 4 per cent of the population. This measure is expected to somewhat benefit higher-income people, due to employees in STEM sectors having a $19,500 higher median employment income than the general population.

Data Sources: Statistics Canada, Public Health Agency of Canada, Canadian Medical Association

Quality of Life Impacts

Prosperity – Firm growth; Employment
Health – Unmet health care needs

Target Population: Small/Medium Sized Businesses

GBA Plus Timing: Early □ □ Later □ Existing

Expected Benefits:

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<tr>
<th>Gender</th>
<th>Income Distribution</th>
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<tbody>
<tr>
<td>Men</td>
<td>Low ○ ○ ○ ○ ○ ○ ○ ○ High Income</td>
</tr>
<tr>
<td>Women</td>
<td></td>
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</tbody>
</table>

Inter-generational: Youth ○ ○ ○ ○ ○ ○ ○ ○ Senior

Additional Characteristics: Health Technology Businesses

GBA Plus Responsive Approach

The CAN Health Network will seek to broaden the direct benefits of this measure through mentoring services and information about government programs to help companies hire workers from underrepresented groups. The network also plans to expand to Indigenous health authorities and companies.

Making Canada’s Economy More Competitive

More robust competition law enforcement would directly benefit all Canadians by helping the economy work more efficiently and providing consumers with competitive prices, product choices and information to make informed decisions. Competition policy can also be a driver of inclusive growth. According to OECD research, low levels of competition can increase the wealth of the richest segments of the population while reducing the income of the poorest.

Data Sources: OECD, World Bank

Quality of Life Impacts

Prosperity – Productivity; Firm growth; Household wealth
Good Governance – Confidence in institutions

Target Population: All Canadians

GBA Plus Timing: Early □ □ Later □ Existing

Expected Benefits:

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<thead>
<tr>
<th>Gender</th>
<th>Income Distribution</th>
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<tbody>
<tr>
<td>Men</td>
<td>Low ○ ○ ○ ○ ○ ○ ○ ○ High Income</td>
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<tr>
<td>Women</td>
<td></td>
</tr>
</tbody>
</table>

Inter-generational: Youth ○ ○ ○ ○ ○ ○ ○ ○ Senior

Additional Characteristics:
Supporting Canada’s Innovation Clusters

The clusters support projects in a variety of sectors, but workers in the oceans, manufacturing, and proteins industries or sectors that use digital technologies or artificial intelligence are expected to be the primary beneficiaries. While it is expected that workers in STEM fields will be among the beneficiaries, where men account for around 66 per cent of bachelor degree holders, this program is expected to benefit both men and women. The impacts will vary depending on the projects supported given the unique demographic characteristics of the sectors they operate in. As the program supports innovative and often technology intensive projects, it is expected that many of the beneficiaries will be highly-educated people with middle- to high incomes.

Data Sources: Internal program data

Quality of Life Impacts
Prosperity – Investment in R&D; Productivity; Future outlook

Target Population: Innovative Companies
GBA Plus Timing: Early

Table: Expected Benefits:

<table>
<thead>
<tr>
<th>Gender</th>
<th>Income Distribution</th>
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<tbody>
<tr>
<td>Men</td>
<td>Low, High Income</td>
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<tr>
<td>Women</td>
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</table>

Inter-generational: Youth, Senior

Additional Characteristics: Highly Educated Workers, Various Sectors

GBA Plus Responsive Approach
Each of the clusters are undertaking ecosystem building activities that support economic inclusion of underrepresented groups. These activities can include supporting projects that are led by women entrepreneurs or that create work-integrated learning opportunities for Indigenous people.

Renewing the Canadian Agricultural Partnership

The Agriculture Policy Framework is a suite of programs that provide a range of benefits to farm and agri-food operations, including through insurance and income protection programs. These programs benefit men more than women, given the demographic composition of the primary agricultural sector. Sixty percent of all farms have men-only operators, seven per cent having women-only operators, and 33 per cent being operated by both. The farm population also had a median household income 18 per cent higher than the total population in 2019. The median age of the farm population was 55 years in the 2016 Census of Agriculture, compared with 41 years for Canada as a whole. These programs indirectly benefit all Canadians as it helps the sector recover after disasters, prepare for risks and innovate to improve yields and fix food supply chain bottlenecks, which all support continued availability of affordable food in Canada and abroad.

Data Sources: Statistics Canada

Quality of Life Impacts
Prosperity – Household incomes; GDP per capita, Productivity; Protection from income shocks
Environment – Greenhouse gas emissions; Climate change adaptation; Natural disasters and emergencies

Target Population: Farmers and Processors of Supply Managed Agricultural Products
GBA Plus Timing: Early

Table: Expected Benefits:

<table>
<thead>
<tr>
<th>Gender</th>
<th>Income Distribution</th>
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<tr>
<td>Men</td>
<td>Low, High Income</td>
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<td>Women</td>
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</table>

Inter-generational: Youth, Senior

Additional Characteristics: Agricultural Sector
2.3 Investing in Intellectual Property and Research

**Building a World-Class Intellectual Property Regime**

These measures directly benefit Canadian small and medium-sized enterprises (SMEs) who own or have the potential to own intellectual property. These businesses tend to operate in sectors with strong representation from the science, technology, engineering, and math (STEM) fields. Highly-educated men tend to be overrepresented within these groups and could see greater benefits from the measures. Women make up only 34 per cent of STEM bachelor degree holders. While the number of women inventors named on patent applications originating in Canada is growing, men still account for the vast majority.

**Data Sources:** Statistics Canada, Canadian Intellectual Property Office

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>[*]</th>
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</thead>
<tbody>
<tr>
<td><strong>Prosperity</strong> – Firm growth; Investment in R&amp;D</td>
<td></td>
</tr>
<tr>
<td><strong>Target Population:</strong> SMEs</td>
<td></td>
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<tr>
<td><strong>GBA Plus Timing:</strong> Early</td>
<td>Later</td>
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<tr>
<td><strong>Expected Benefits:</strong></td>
<td></td>
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<tr>
<td>Gender:</td>
<td>Men</td>
</tr>
<tr>
<td>Income Distribution:</td>
<td>Low</td>
</tr>
<tr>
<td>Inter-generational:</td>
<td>Youth</td>
</tr>
<tr>
<td>Additional Characteristics:</td>
<td>STEM Sector</td>
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</tbody>
</table>

**Securing Canada’s Research from Foreign Threats**

This program directly benefits students and researchers at Canadian post-secondary institutions who undertake research in security-sensitive sectors. These areas of research tend to be in the science, technology, engineering, and math (STEM) domains, where men comprise 62 per cent of researchers. In 2016, people identifying as a member of a visible minority group accounted for 33 per cent of the STEM workforce, compared to 21 per cent of the broader labour force.

**Data Sources:** Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
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</thead>
<tbody>
<tr>
<td><strong>Prosperity</strong> – Investment in R&amp;D</td>
<td><strong>Good Governance</strong> – Confidence in institutions</td>
</tr>
<tr>
<td><strong>Target Population:</strong> Researchers</td>
<td></td>
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<tr>
<td><strong>GBA Plus Timing:</strong> Early</td>
<td>Later</td>
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<td><strong>Expected Benefits:</strong></td>
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<td>Gender:</td>
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<td>Inter-generational:</td>
<td>Youth</td>
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<tr>
<td>Additional Characteristics:</td>
<td>STEM Sector</td>
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</tbody>
</table>
Hiring More Leading Researchers

An increased number of Canada Excellence Research Chairs is expected to directly benefit the faculty awarded these funded positions at Canadian post-secondary institutions. In the most recent competition, over 50 per cent of chair holders were women, and over 20 per cent self-identified as a visible minority, in line with the Canadian population overall. Student and other faculty researchers can also expect to indirectly benefit due to exposure and the chance to work with these world-class researchers. About half of team members self-identify as belonging to one or more of four designated groups (women, visible minorities, persons with disabilities, or Indigenous peoples). In 2021, the program strengthened its equity, diversity and inclusion (EDI) requirements by ensuring EDI is incorporated in the research design, teams and recruitment processes.

Data Sources: Statistics Canada, SSHRC/NSERC Evaluation Division

Expanding Canada’s Presence in Space

The implementing legislation is not expected to have significant differential impacts. However, the Lunar Gateway Agreement facilitates Canada’s participation in the overall Gateway program, which is expected to directly benefit the space sector. Approximately 61 per cent of personnel in the Canadian space sector are highly qualified in a science, technology, engineering and mathematics (STEM) position, meaning they hold at least a bachelor’s degree. Only 28 per cent of people in the space sector identify as women and the average annual salary in this sector is estimated at $74,000. Therefore, highly-educated and higher-income men are more likely to benefit.

Data Sources: Statistics Canada, the Canadian Space Agency, Employment and Social Development Canada, Innovation, Science and Economic Development Canada, Natural Sciences and Engineering Research Council of Canada

Quality of Life Impacts

Prosperity – Post-secondary attainment; Future outlook; Employment
Society – Positive perceptions of diversity  Good Governance – Representation in senior leadership positions

Target Population: Academic Researchers  GBA Plus Timing: Early □ □ □ Later □ □ □ Existing

Expected Benefits:
Gender:  Men Women
Income Distribution:  Low High Income
Inter-generational:  Youth Senior
Additional Characteristics: Women, Visible minorities, Persons with disabilities, and Indigenous peoples

GBA Plus Responsive Approach

Responsive measures are being put in place in the context of Canada’s broader participation in the Lunar Gateway and broader space program, such as the use of a Gender and Diversity Plan, in contract submissions and the exploration of partnerships that will improve equity and diversity outcomes.
Funding the Canadian High Arctic Research Station

The research generated through the Canadian High Arctic Research Station (CHARS) will address key knowledge gaps in Polar Regions, including: the accelerating impacts of climate change and environmental degradation; the connections between northern community wellness and environmental health and advancing energy, technology and infrastructure solutions for the unique environment, social and cultural conditions in the North. The construction and ongoing operation of CHARS specifically benefits Inuit communities in Nunavut through the Inuit Benefits Plan, the objective of which is to increase participation by Inuit firms in business opportunities in Nunavut. Continued outreach and youth engagement regarding science-based activities at the CHARS campus will also support increased capacity for youth in Northern Canada to pursue careers in Science, Technology, Engineering and Mathematics.

*Data Sources:* Statistics Canada, Polar Knowledge Canada, OECD, Government of Nunavut

### Quality of Life Impacts

#### Prosperity
- Employment

#### Environment
- Climate change adaptation

#### Society
- Sense of belonging to local community

#### Good Governance
- Indigenous self-determination

#### Target Population:
- STEM Research, Arctic Region

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

#### Expected Benefits:
- **Gender:**
  - Men
  - Women
- **Income Distribution:**
  - Low
  - High Income
- **Inter-generational:**
  - Youth
  - Senior

**GBA Plus Responsive Approach**

The facilities at the Canadian High Arctic Research Station campus are physically accessible for all. Translation of communications products has been undertaken in both federal languages as well as northern Indigenous languages, including Inuktitut and Innuinagtn, in Nunavut as outlined in the Nunavut Official Languages Act.

2.4 Driving Investment and Growth for Our Small Businesses

### Reducing Credit Card Transaction Fees

A rapid and significant increase in credit card use during the pandemic has exacerbated the cost of payment card acceptance for small businesses, who generally pay higher rates. As the government continues to consult stakeholders on solutions to lower the cost of fees for merchants, this work is expected to benefit merchants, notably small businesses. Men are more likely to directly benefit since they are more likely to be owners of small- and medium-sized businesses.

*Data Sources:* Statistics Canada, Bank of Canada, Payment Canada

#### Quality of Life Impacts

#### Prosperity
- Firm growth

#### Target Population:
- Canadian merchants

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

#### Expected Benefits:
- **Gender:**
  - Men
  - Women
- **Income Distribution:**
  - Low
  - High Income
- **Inter-generational:**
  - Youth
  - Senior
Employee Ownership Trusts

Workers in small and medium-sized enterprises would benefit from increased opportunities to become employee-owners as a result of this measure. This measure would also benefit retirement-age owners, by providing another option for business succession. These beneficiaries are more likely to be men, over 60 per cent, and nearly 34 per cent would be expected to be age 60 or older. Retiring owners are also much more likely to be higher-income people.

Data Sources: T1 Administrative Data

Quality of Life Impacts
Prosperity – Household wealth; Job satisfaction

Target Population: Retirement-age Owners, Employee-Owners

GBA Plus Timing: Early □ Later □ Existing

Expected Benefits:
Gender: Men □ Women □
Income Distribution: Low □ High Income
Inter-generational: Youth □ Senior □
Additional Characteristics: Workers in Small and Medium-sized Enterprises

Strengthening Canada’s Trade Remedy and Revenue Systems

Better protection against unfairly traded imports can support employment and firm growth across all economic sectors, but certain measures may especially benefit sectors where employees are predominantly men. For instance, in the steel sector, which accounts for the majority of trade remedy cases, 90 per cent of employees are men according to the 2016 Census. Measures to improve import revenue collection are administrative in nature and affect all imports broadly. By ensuring that Canada’s trade remedy and revenue systems are accessible and continue working efficiently, the measures also contribute to confidence of Canadians and other countries in those systems.

Data Sources: Canada Border Services Agency, Statistics Canada

Quality of Life Impacts
Prosperity – Employment, Firm growth
Good Governance – Confidence in institutions, Canada’s place in the world

Target Population: Canadian businesses and workers

GBA Plus Timing: Early □ Later □ Existing

Expected Benefits:
Gender: Men □ Women □
Income Distribution: Low □ High Income
Inter-generational: Youth □ Senior □
Additional Characteristics:
2.5 Supporting Recovery and Growth in Affected Sectors

The Next Steps Towards High Frequency Rail

Funding to support planning and design of the potential high frequency rail project is not expected to have significant gender or demographic impacts. Indigenous communities and other underrepresented groups are being engaged as part of this step. Work on planning and design will support a final investment decision to potentially build the high frequency rail project, which could result in direct benefits to travelers in the Toronto to Quebec City corridor in the form of faster and more reliable rail service. It could also benefit all Canadians by reducing greenhouse gas emissions, as more people choose to travel by rail.

**Data Sources:** Statistics Canada

**Quality of Life Impacts**
- **Prosperity** – Employment, Productivity
- **Environment** – Greenhouse gas emissions; Air quality
- **Society** – Time use

**Target Population:** Travelers in the Quebec City to Windsor Corridor

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

**Expected Benefits:**
- Gender: Men, Women
- Income Distribution: Low, High Income
- Inter-generational: Youth, Senior

**Additional Characteristics:** Travelers in the Toronto to Quebec City Corridor

Investing in VIA Rail Stations and Maintenance Centres

This measure will directly benefit people who travel by passenger rail in the Windsor to Quebec City corridor by providing a safer and more enjoyable travel experience. Groups overrepresented among VIA Rail passengers include university students and middle-income households. Persons with disabilities will also benefit from station accessibility improvements. Construction and maintenance projects will indirectly benefit certain industries, such as construction trades and engineering, which tend to predominantly employ men. As recorded in the 2016 Census, those employed by the construction sector identified as men (87 per cent), immigrants (18 per cent) and visible minorities (11 per cent), including Black Canadians (2 per cent).

**Data Sources:** Statistics Canada

**Quality of Life Impacts**
- **Prosperity** – Employment
- **Society** – Accessible environments

**Target Population:** Travelers in the Windsor to Quebec City Corridor

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

**Expected Benefits:**
- Gender: Men, Women
- Income Distribution: Low, High Income
- Inter-generational: Youth, Senior

**Additional Characteristics:** Persons with Disabilities, Construction Sector
Supporting the Prince Edward Island Potato Industry

The detection of potato wart in Prince Edward Island (PEI) has disrupted sales to the United States, affecting potato farms and the entire PEI potato supply chain. These initiatives directly and predominantly benefit PEI potato farmers. 81.8 per cent of producers are men and 55.1 per cent are over the age of 55. Average net income for PEI potato producers reached $456,000 per farm in 2020, considerably higher than the average across all farms of $91,500. Among indirect beneficiaries from the program are employees in the PEI potato sector, who are predominantly older men, with lower education and more likely to be an immigrant compared to employees in other sectors, including Temporary Foreign Workers.

Data Sources: Statistics Canada

Quality of Life Impacts: 
Prosperity – Firm growth; Employment; Protection from income shocks
Good Governance – Confidence in institutions

Target Population: Prince Edward Island Potato Sector
GBA Plus Timing: Early Low Existing

Expected Benefits:

Gender: Men Women
Income Distribution: Low High Income

Inter-generational: Youth Senior

Additional Characteristics: Agricultural Sector

Full and Fair Compensation for Supply Managed Sectors

Compensation payments will directly and primarily benefit white men, and somewhat high-income dairy farm operators given the demographic composition and the pricing policies of the supply-managed agricultural sectors. For dairy and poultry farms, 55 per cent and 50 per cent respectively, are men-only operated, and 2 per cent and 10 per cent respectively are women-only operated. In 2020, average net income for dairy producers of $176,000, and poultry/egg producers of $193,500, far exceeded the $91,500 for all farms. Funding for processors will primarily benefit the owners of the recipient firms, which will skew benefits toward higher net-worth individuals.

Data Sources: Statistics Canada

Quality of Life Impacts: 
Prosperity – Household incomes; Firm growth

Target Population: Farmers and Processors of Supply Managed Agricultural Products
GBA Plus Timing: Early Low Existing

Expected Benefits:

Gender: Men Women
Income Distribution: Low High Income

Inter-generational: Youth Senior

Additional Characteristics: Agricultural Sector
Support for Canada's Tourism Sector

Canada's tourism sector is diverse and inclusive, employing Canadians in urban, rural, and remote communities across the country. This measure is targeted to supporting the Indigenous tourism sector, which is expected to benefit Indigenous and rural communities. A third of Indigenous tourism businesses are women-owned. Efforts to grow the tourism sector are also expected to have a positive impact on women, youth, racialized people, Indigenous peoples, and newcomers—groups that are all proportionally more represented in the tourism sector labour market and business ownership than in the rest of the economy. For example, approximately half of businesses in the tourism sector are at least 50 per cent owned by women, versus 37 per cent of businesses in the broader economy.

Data Sources: Statistics Canada, Indigenous Tourism Association of Canada

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<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Transparency</th>
<th>Accessibility</th>
<th>Engagement</th>
<th>Participation</th>
</tr>
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</table>

Prosperity – Employment: Firm growth

Good Governance – Indigenous self-determination

Target Population: Tourism Sector

Expected Benefits:

<table>
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<tr>
<th>Gender:</th>
<th>Men</th>
<th>Women</th>
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</thead>
<tbody>
<tr>
<td>Income Distribution:</td>
<td>Low</td>
<td>High Income</td>
</tr>
</tbody>
</table>

| Inter-generational: | Youth | Senior |

| Additional Characteristics: | Rural Communities, Indigenous Tourism Sector |

Data Sources:
Statistics Canada, Indigenous Tourism Association of Canada
Chapter 3: Climate and Energy Security

3.1. Reducing Emissions to Fight Climate Change

Making the Switch to Zero-Emission Vehicles More Affordable

The Incentives for Zero-Emission Vehicles (ZEV) Program is available to all driving-age Canadians; benefits will initially accrue to early adopters of ZEV, who are more likely to be men, middle-aged, well-educated, high-income earners, and live in urban areas. Over time, the demographics of ZEV purchasers will more closely resemble those of the general driving-age population, as prices approach parity with traditional vehicles. In the long term, increased ZEV uptake will have significant benefits for all Canadians by reducing greenhouse gas emissions and improving air quality, especially in urban areas and along motor vehicle corridors, as light-duty passenger vehicles represent 13 per cent of national emissions. Impacts could also accrue to workers in the Canadian auto industry as well as in companies along the supply chain, as the industry pivots to supplying critical inputs and manufacturing ZEV.

Data Sources: Statistics Canada, Transport Canada, Simon Fraser University, and McMaster University

Quality of Life Impacts

Prosperity – Firm growth; Employment; Investment in R&D
Health – Self-rated health
Environment – Greenhouse gas emissions; Air quality

Target Population: Light-Duty Vehicle Owners

Expected Benefits:
Gender: Men Women
Income Distribution: Low High Income
Inter-generational: Youth Senior
Additional Characteristics: People Living in Urban Areas

Building a National Network of Electric Vehicle Charging Stations

This measure will benefit all Canadians in the long term by reducing greenhouse gas emissions and air pollution. It will also indirectly enable greater diversity among ZEV purchasers, allowing it to more closely resemble the general driving-age population. This measure will also accrue specific benefits to workers in the industries involved in installing Zero-Emissions Vehicles (ZEV) charging and refueling infrastructure, including construction workers, electricians, equipment operators, and tradespersons, who are predominantly men. Women made up only 4.8 per cent of Canada’s industrial, electrical, and construction trades labour force in 2021.

Data Sources: Statistics Canada

Quality of Life Impacts

Prosperity – Employment
Health – Health-adjusted life expectancy
Environment – Air quality; Greenhouse gas emissions

Target Population: ZEV Infrastructure Workers

Expected Benefits:
Gender: Men Women
Income Distribution: Low High Income
Inter-generational: Youth Senior
Additional Characteristics: Young Canadians
Helping Businesses Switch to Medium- and Heavy-Duty Zero-Emission Vehicles

These measures will directly benefit purchasers and operators of medium- and heavy-duty zero-emission vehicles in the trucking and warehousing industries, as well as workers and firms in industries involved in retrofitting trucks, which are dominated by men. Longer-term benefits will accrue to all Canadians through reduced greenhouse gas emissions and air pollution, as medium- and heavy-duty vehicles contribute a large and growing share of the transportation sector’s emissions. The measures may indirectly benefit Canadian manufacturers of these vehicles by increasing demand.

Data Sources: Health Canada, Canadian Trucking Alliance, International Council for Clean Transportation

Sustainable Agriculture to Fight Climate Change

The programs included in this initiative benefit men more than women, given the composition of the agricultural sector. Sixty percent of all farms have men-only operators, seven per cent have women-only operators, and 33 per cent are operated by both. Farm operators also tend to be older than the general population. The farm population had a median household income 18 per cent higher than the total population in 2019. The direct beneficiaries of science funding will be researchers affiliated with post-secondary institutions across Canada, which is a more gender-balanced population. In 2019, 48 per cent of university professors, instructors and researchers were women and 51 per cent were men. Long-term, indirect benefits from mitigating the effects of climate change will benefit all Canadians, especially youth.

Data Sources: Statistics Canada
Expanding the Nature Smart Climate Solutions Fund

This measure is expected to have broad benefits for all Canadians through reductions in greenhouse gas emissions, and by increasing the availability of restored natural spaces, which can have positive physical and mental health benefits, such as cleaner air. Given the long-term effects of climate change, this will primarily benefit youth. Certain groups (Indigenous peoples, women, children) who are more vulnerable to the impacts of climate change will also benefit, along with workers in the sectors directly implicated in the implementation of this initiative, including in ecosystem restoration.

Quality of Life Impacts

Environment – Greenhouse gas emissions; Canadian Species Index; Conserved areas;
Satisfaction with local environment

Target Population: All Canadians

GBA Plus Timing: Early □ □ Later □ Existing

Expected Benefits:

Gender: Men □ □ □ □ Women □ □ □ □
Income Distribution: Low □ □ □ □ High Income

Inter-generational: Youth □ □ □ □ Senior

Additional Characteristics:

Returning Fuel Charge Proceeds to Small and Medium-Sized Enterprises

Measures to fight climate change benefit all Canadians. Carbon pricing is widely recognized as the most efficient means to reduce greenhouse gas emissions while also driving innovation and energy efficiency to reduce emissions. Canada’s approach to carbon pricing will continue to unlock critical emissions reductions today and on the road to net-zero emissions by 2050. Small and medium-sized enterprises (SME) programming is expected to benefit men more than women, as 64 per cent of SMEs were owned by men in 2017. The program is also expected to benefit older SME owners, as 59 per cent were 50 years or older in 2017. The programming will benefit SMEs in Alberta, Saskatchewan, Manitoba, and Ontario, as this programming operates in jurisdictions under the federal carbon pricing backstop.

Data Sources: Statistics Canada

Quality of Life Impacts

Prosperity – Firm growth
Environment – Greenhouse gas emissions

Target Population: SMEs in Alberta, Saskatchewan, Manitoba, and Ontario

GBA Plus Timing: Early □ □ Later □ Existing

Expected Benefits:

Gender: Men □ □ □ □ Women □ □ □ □
Income Distribution: Low □ □ □ □ High Income

Inter-generational: Youth □ □ □ □ Senior

Additional Characteristics:
Expanding the Low Carbon Economy Fund

The measure will benefit a wide range of groups in the short-term, including businesses, organizations, and Indigenous communities. It will benefit all Canadians over the long-term by reducing greenhouse gas emissions and mitigating the effect of climate change. Given the long-term effects of climate change, young people will primarily benefit. This measure will also indirectly create job opportunities for workers in related fields, such as construction and clean technology, which are dominated by men.

**Data Sources:** Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Environment – Greenhouse gas emissions; Climate change adaptation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Prosperity</strong> – Firm growth; Employment</td>
<td><strong>Environment</strong></td>
</tr>
</tbody>
</table>

**Target Population:** All Canadians  
**GBA Plus Timing:** Early

**Expected Benefits:**
- **Gender:** Men [ ], Women [ ]
- **Income Distribution:** Low [ ], High Income [ ]
- **Inter-generational:** Youth [ ], Senior [ ]
- **Additional Characteristics:** Indigenous groups, small and medium-sized enterprises

Supporting Clean Energy in the Yukon

Yukon residents will benefit from greater access to clean energy and the reduction in air pollution from diesel-generated electricity. All Canadians will benefit from the reduction in greenhouse gas emissions. Taku River Tlingit First Nation plans to reinvest the revenues from the project back into its community, with an emphasis on youth engagement in training programs. The most immediate benefit will be through the construction jobs that the project is expected to generate, which will accrue to men, as women comprised only 13 per cent of Canada’s construction labour force in 2020. Indigenous peoples will be actively recruited for employment in the project.

**Data Sources:** Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Environment – Satisfaction with local environment</th>
<th>Good Governance – Indigenous self-determination</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Prosperity</strong> – Employment; Child, student and adult skills</td>
<td><strong>Environment</strong> – Greenhouse gas emissions</td>
<td><strong>Good Governance</strong></td>
</tr>
</tbody>
</table>

**Target Population:** Yukon residents  
**GBA Plus Timing:** Early

**Expected Benefits:**
- **Gender:** Men [ ], Women [ ]
- **Income Distribution:** Low [ ], High Income [ ]
- **Inter-generational:** Youth [ ], Senior [ ]
- **Additional Characteristics:** Indigenous peoples, Northern British Columbia Residents, Construction Workers

**GBA Plus Responsive Approach**

The project proponent, Tlingit Homeland Energy, will implement an equity, diversity, and inclusion plan throughout construction and operation of the project. It will promote the hiring and retention of Indigenous peoples, women, youth, and racialized employees.
Support for Business Investment in Air-Source Heat Pumps

This tax incentive will directly benefit businesses that either invest in or manufacture air-source heat pumps, which may indirectly benefit the shareholders and workers of these businesses. While there is no information on the owners of affected businesses, based on the distribution of dividend and interest income earners, shareholders of Canadian businesses are disproportionately men and high income. Workers in the heating, ventilation, and air conditioning manufacturing as well as real estate property management sectors are also disproportionately men and have proportionately greater representation of immigrants and people between 25 and 64 years old. Canadians will benefit from a reduction in greenhouse gas emissions.

Data Sources: Statistics Canada

Quality of Life Impacts
Prosperity – Firm growth
Environment – Greenhouse gas emissions

Target Population: HVAC Businesses

GBA Plus Timing: Early ☐ □ Late ☐ Existing ☐

Expected Benefits:

Gender:
- Men
- Women

Income Distribution:
- Low
- High Income

Inter-generational:
- Youth
- Senior

Additional Characteristics:

Building Capacity to Support Green Procurement

All Canadians are expected to directly benefit from improved guidance and tools that integrate environmental stewardship and sustainability principles into government procurement. Future generations are expected to benefit more as long-term environmental benefits are realized. Leveraging government purchasing power is expected to foster innovation in clean technology and waste management which are sectors that tend to employ more men than women.

Data Sources: Statistics Canada

Quality of Life Impacts
Prosperity – Investment in R&D; Employment
Environment – Greenhouse gas emissions; Waste management
Good Governance – Confidence in institutions

Target Population: All Canadians

GBA Plus Timing: Early ☐ □ Late ☐ Existing ☐

Expected Benefits:

Gender:
- Men
- Women

Income Distribution:
- Low
- High Income

Inter-generational:
- Youth
- Senior
Helping industries to adopt clean technology and increase the energy efficiency of their buildings will directly benefit those employed in trades related to industrial energy management and the heavy industrial sectors that will be the primary benefactor of these activities, both of which are dominated by men. Benefits will be concentrated in regions where heavy industries are predominantly located (such as Ontario, Québec, B.C and Alberta). These activities will indirectly benefit all Canadians by reducing greenhouse gas emissions and air pollutants from heavy industry facilities. This will have positive environmental and health impacts.

**Data Sources:** Statistics Canada, Natural Resources Canada, UNEP

### Quality of Life Impacts

**Prosperity** – Employment

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

### Target Population:

Industrial Sectors

### GBA Plus Timing:

Early ☐ ☐ Later ☐ ☐ Existing ☐

### Expected Benefits:

**Gender:**

- Men ☐ ☐ ☐ ☐
- Women ☐ ☐ ☐ ☐

**Income Distribution:**

- Low ☐ ☐ ☐ ☐
- High Income ☐ ☐ ☐ ☐

**Inter-generational:**

- Youth ☐ ☐ ☐ ☐
- Senior ☐ ☐ ☐ ☐

**Additional Characteristics:**

- Low-Income Canadians ☐ ☐ ☐ ☐

#### GBA Plus Responsive Approach

These activities will aim to facilitate equity, diversity and inclusion in the workforce through funding decisions that encourage industry to attract and engage women, Indigenous peoples and other designated employment equity groups. This program will include training to encourage skills development for women, Indigenous peoples and other designated employment equity groups, which will increase the supply of diverse and qualified energy practitioners in Canada.

### 3.2. Building a Clean, Resilient Energy Sector

#### Investment Tax Credit for Carbon Capture, Utilization, and Storage

Net reductions in greenhouse gas emissions resulting from this measure would benefit all Canadians, in particular youth and future generations, by reducing the negative impacts associated with climate change. This measure is expected to directly benefit businesses in the utilities, manufacturing, processing, engineering, oil and gas and construction sectors—particularly those located in Western Canada. Shareholders and employees of businesses that invest in Carbon Capture, Utilization, and Storage (CCUS) may indirectly benefit. Generally, these groups are disproportionately men and high-income earners. Increased economic activity from the measure would have a positive impact on firm growth and GDP per capita.

**Data Sources:** Tax Data

### Quality of Life Impacts

**Prosperity** – Firm growth; GDP per capita

**Environment** – Greenhouse gas emissions; Climate change adaptation

### Target Population:

Investors in CCUS Technologies

### GBA Plus Timing:

Early ☐ ☐ Later ☐ ☐ Existing ☐

### Expected Benefits:

**Gender:**

- Men ☐ ☐ ☐ ☐
- Women ☐ ☐ ☐ ☐

**Income Distribution:**

- Low ☐ ☐ ☐ ☐
- High Income ☐ ☐ ☐ ☐

**Inter-generational:**

- Youth ☐ ☐ ☐ ☐
- Senior ☐ ☐ ☐ ☐

**Additional Characteristics:**

- Various sectors associated with CCUS and primarily located in Western Canada ☐ ☐ ☐ ☐
Clean Electricity

Investments to enable the decarbonization of electricity generation and transmission, in support of Canada’s goal of a net-zero emissions electricity grid by 2035, will increase employment opportunities, either directly or indirectly, for workers in sectors relevant to energy, who are predominantly men. These investments could help spur innovation and economic opportunities as the global community transitions to a low carbon economy. Impacts will be largest in regions that have a higher reliance on high-emitting industries. These investments will indirectly benefit all Canadians, by reducing greenhouse gas emissions and air pollutants from electricity generation.

Data Sources: Statistics Canada

Quality of Life Impacts

Prosperity – Household incomes; GDP per capita; Investment in R&D
Environment – Greenhouse gas emissions; Air quality

Target Population: All Canadians

Expected Benefits:

Gender:
- Men
- Women

Income Distribution:
- Low
- High Income

Inter-generational:
- Youth
- Senior

Additional Characteristics:
- Electricity Sector

GBA Plus Responsive Approach

By design, the Regional Energy Tables and Pan-Canadian Grid Council will seek diverse and inclusive membership, and engagements through the course of its work, thereby reducing any potential negative impacts on workers and communities. The Regional Energy Tables and Pan-Canadian Grid Council will enable the transition to net-zero electricity, which will create significant economic opportunities, in the form of new industries, markets, supply chains and jobs, and enable communities to capitalize on those aforementioned economic opportunities.

Small Modular Reactors

Supporting the deployment of small modular reactors and enhancement of safety policies will benefit all Canadians through reduced greenhouse gas emissions in electricity grids and facilitating the transition away from higher-emission power sources in remote communities and industrial activities, including mining. Over the near-term, workers in the science, technology, engineering and mathematics (STEM) sectors, which are traditionally dominated by men, will benefit.

Data Sources: Statistics Canada

Quality of Life Impacts

Prosperity – Household incomes; GDP per capita; Investment in R&D
Environment – Greenhouse gas emissions; Natural disasters and emergencies; Waste management
Good Governance – Canada’s place in the world

Target Population: All Canadians

Expected Benefits:

Gender:
- Men
- Women

Income Distribution:
- Low
- High Income

Inter-generational:
- Youth
- Senior

Additional Characteristics:
- Nuclear Sector
### Phasing Out Flow-Through Shares for Oil, Gas and Coal Activities

Environmental benefits from a decreased reliance on fossil fuels will accrue to all Canadians. Broader communities, including northern and Indigenous communities, could indirectly be affected by this phase out to the extent that it results in less funding being raised and, as a result, less development occurring in support of job creation in those communities.

*Data Sources:* Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Prosperity</strong> – Federal debt-to-GDP ratio</td>
<td><strong>Environment</strong> – Greenhouse gas emissions</td>
<td></td>
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<tr>
<td><strong>Good Governance</strong> – Canada’s place in the world</td>
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<table>
<thead>
<tr>
<th>Target Population:</th>
<th>GBA Plus Timing:</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Canadians</td>
<td>Early</td>
</tr>
</tbody>
</table>

**Expected Benefits:**

- **Gender:**
  - Men
  - Women

- **Income Distribution:**
  - Low
  - High Income

- **Inter-generational:**
  - Youth
  - Senior

- **Additional Characteristics:**
3.3 Protecting Our Lands, Lakes, and Oceans

Renewing and Expanding the Oceans Protection Plan

Although this measure will benefit all Canadians, Indigenous and coastal communities will benefit proportionately more from increasing marine safety and protecting marine ecosystems given their proximity to oceans and waterways. Indigenous peoples will also benefit through direct engagement, training and employment opportunities under Oceans Protection Plan initiatives. The measure will also directly benefit workers in the transportation and marine industries, who are primarily men. Over the long term, by enabling the safe and responsible use of Canada’s coasts and waterways and protecting marine ecosystems, this measure will increase confidence in Canada’s marine safety system, and enable economic growth.

Data Sources: Statistics Canada

Quality of Life Impacts
Prosperity – Investment in R&D
Environment – Coastal and marine protection; Natural disasters and emergencies
Good Governance – Indigenous self-determination; Confidence in institutions

Target Population: Coastal regions, Indigenous peoples

GBA Plus Timing: Early □ □ Later □ □ Existing

Expected Benefits:

Gender: Men □ □ □ □ □ Women □ □ □ □ □ Income Distribution: Low □ □ □ □ □ High Income
Inter-generational: Youth □ □ □ □ □ Senior
Additional Characteristics: Transportation and Marine Sectors

GBA Plus Responsive Approach
Recognizing that Oceans Protection Plan partners, including Indigenous peoples, are often in remote areas, they may experience barriers to participation (e.g., not having a reliable internet connection). The Oceans Protection Plan will continue to take steps to reduce barriers to participation, such as through regional engagement sessions to reach a greater number of communities.

Protecting Our Freshwater

These actions will protect the quality of freshwater and the health of aquatic and coastal ecosystems. This includes addressing threats to the environment and the health of Canadians such as toxic algal blooms, invasive species and the impacts of climate change. People who live around the water bodies targeted by the renewed plan will largely benefit from the preservation and restoration of their freshwater, including young people and future generations, as well as workers in industries such as tourism that are dependent on water quality.

Data Sources: Statistics Canada, Ontario Federation of Agriculture, Canadian Council of Professional Fish Harvesters, City of Toronto Neighbourhood Profile

Quality of Life Impacts
Prosperity – Employment
Health – Self-rated health
Environment – Water quality in Canadian rivers; Canadian Species Index

Target Population: All Canadians

GBA Plus Timing: Early □ □ Later □ □ Existing

Expected Benefits:

Gender: Men □ □ □ □ □ Women □ □ □ □ □ Income Distribution: Low □ □ □ □ □ High Income
Inter-generational: Youth □ □ □ □ □ Senior
Additional Characteristics: People living near fresh water

GBA Plus Responsive Approach
To ensure Indigenous peoples are included in decisions concerning their environment, they will be involved in all steps of the Freshwater Action Plan, and the Canada Water Agency. The negative impacts that water protection measures might have on some sectors (e.g. mining, agriculture) will also be mitigated by the efforts of the programs to develop and implement the best management practices in these sectors.
Taking More Action to Eliminate Plastic Waste

Investments in addressing plastic waste in Canada will directly benefit all Canadians—particularly young people—and the environment. The development and implementation of proposed regulations to increase plastic circularity could increase demand for recycled plastics for manufacturing, potentially spurring innovation and investment. In addition, some initiatives seek to target specific regions (e.g. northern and remote areas, which are predominately populated by Indigenous peoples) and aquatic areas (e.g. coastal communities), which will directly benefit people in those regions. In particular, the Ghost Gear Fund may benefit coastal communities through improved outcomes for more sustainable fisheries, and cleaner coastlines and waterways for recreational and tourism activities. Innovation and science measures will benefit the science, technology, engineering, and mathematics (STEM) sectors that are traditionally dominated by men.

Data Sources: Statistics Canada; Economic Study of the Canadian Plastic Industry, Market and Waste;

Quality of Life Impacts

Environment – Waste management; Coastal and marine protection; Water quality in Canadian rivers;
Canadian Species Index

Target Population: All Canadians

GBA Plus Timing: Early

Expected Benefits:

Gender: Men Women

Income Distribution: Low High Income

Inter-generational: Youth Senior

Additional Characteristics: Indigenous peoples, STEM sector

Fighting and Managing Wildfires

Supporting actions to increase wildfire preparedness and response will reduce the risks for Canadians who face wildfire disasters, in particular Indigenous peoples, rural and remote communities, people with low income, and people with disabilities and health issues. Men would benefit most from the employment opportunities, while Indigenous peoples would benefit substantially from wildfire resilience efforts since approximately 80 per cent of Indigenous communities are located in or near forests. Further, as wildfires are increasingly impacting major population centres, all Canadians will benefit from the initiative’s expected positive impacts, including on air quality.

Data Sources: Statistics Canada

Quality of Life Impacts

Prosperity – Gig work; Household incomes; Student and adult skills

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

Environment – Natural disasters and emergencies; Climate change adaptation; Greenhouse gas emissions;
Air quality

Good Governance – Indigenous self-determination

Target Population: All Canadians

GBA Plus Timing: Early

Expected Benefits:

Gender: Men Women

Income Distribution: Low High Income

Inter-generational: Youth Senior

Additional Characteristics: Indigenous peoples, Rural and Remote Communities
Growing Canada’s Trail Network

Investments in the Trans-Canada Trail and around Rouge National Urban Park will help to support jobs across Canada, improve access to nature for Canadians, provide greater access to outdoor settings and activities for persons with disabilities, and help strengthen a sense of national identity and belonging in Canada by supporting active transportation connections to all provinces and territories and thousands of communities.

Data Sources: Statistics Canada, Conference Board of Canada, Trans-Canada Trail

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Prosperity – Employment</td>
<td>Health – Physical activity; Self-rated mental health</td>
</tr>
<tr>
<td>Environment – Walkability index; Satisfaction with local environment; Climate change adaptation</td>
<td></td>
</tr>
<tr>
<td>Society – Accessible environments</td>
<td>Good Governance – Indigenous self-determination</td>
</tr>
</tbody>
</table>

Target Population: All Canadians

Expected Benefits:

Gender: Men Women

Income Distribution: Low High Income

Inter-generational: Youth Senior

Additional Characteristics:

British Columbia Old Growth Nature Fund

This measure will benefit Indigenous communities by enabling them to have a greater influence over the natural resources in their traditional territories. Over the long term, it will provide climate resilience benefits to British Columbians. As well, old growth forests are among the largest and most efficient natural carbon sinks in the world, and protecting them will help Canada combat climate change. This will benefit all Canadians, particularly groups that are more vulnerable to climate change impacts, including those with lower income, women, and Indigenous peoples. Canadians will also benefit from increased access to recreation in protected forests, which will provide economic development opportunities for local communities through tourism.

Data Sources: Statistics Canada

<table>
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<tr>
<td>Prosperity – Employment</td>
<td>Health – Physical activity</td>
</tr>
<tr>
<td>Environment – Conserved areas; Canadian Species Index; Satisfaction with local environment</td>
<td></td>
</tr>
<tr>
<td>Good Governance – Indigenous self-determination</td>
<td></td>
</tr>
</tbody>
</table>

Target Population: All Canadians

Expected Benefits:

Gender: Men Women

Income Distribution: Low High Income

Inter-generational: Youth Senior

Additional Characteristics: British Columbians, Women, Lower Income, Forestry Workers, Indigenous Communities

GBA Plus Responsive Approach

Workers and local communities will be engaged in planning to support socioeconomic transition from timber harvesting to protection. To ensure equal opportunities for participation, including for those with childcare responsibilities outside of work hours, engagement efforts will occur in person and online and at a variety of times. This process will help inform best practices for future initiatives seeking to address similar transitions for natural resource dependent communities.
Increasing the Impact of the Canada Infrastructure Bank

This measure is expected to benefit all Canadians by supporting climate change mitigation projects that reduce greenhouse gas emissions. Groups that are particularly vulnerable to climate change impacts due to their location or characteristics may benefit more than other Canadians. These include remote, Northern and Indigenous communities, as well as low-income and underserved communities, women, and seniors. Workers and businesses in the clean fuels, oil and gas, heavy industry, electricity, construction, and engineering sectors will indirectly benefit from new projects supported by the Canada Infrastructure Bank. Men occupy the majority of jobs in these sectors.

Data Sources: Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Environment – Greenhouse gas emissions; Clean technology</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prosperity – Firm growth; GDP per capita</td>
<td>Environment – Greenhouse gas emissions; Clean technology</td>
</tr>
</tbody>
</table>

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

Expected Benefits:

Gender:  
- Men ☑ ☑ ☑ ☑ ☑  
- Women ☑ ☑ ☑ ☑ ☑  
Income Distribution:  
- Low ☑ ☑ ☑ ☑ ☑  
- High Income ☑ ☑ ☑ ☑ ☑  

Inter-generational:  
- Youth ☑ ☑ ☑ ☑ ☑  
- Senior ☑ ☑ ☑ ☑ ☑  

Additional Characteristics: Clean Fuels, Oil and Gas, Heavy Industry, Electricity, Construction, and Engineering Sectors

Net-Zero Capital Allocation Strategy

It is expected that the strategies developed through this initiative will contribute to reductions in greenhouse gas emissions, benefitting all Canadians, particularly youth and future generations, by contributing to cleaner air and reduced impacts of a changing climate on the environment and health. The strategies developed are also expected to benefit all Canadians by supporting financial stability and job creation in an orderly transition to the net zero economy. Specific groups that are more vulnerable to the impacts of climate change will benefit including northern and coastal communities, Indigenous communities, low-income households, people with disabilities, people with existing health conditions, women, children, and the elderly.

Data Sources: Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Environment – Greenhouse gas emissions</th>
</tr>
</thead>
</table>

Prosperity – Firm growth  
Good Governance – Canada’s place in the world  

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

Expected Benefits:

Gender:  
- Men ☑ ☑ ☑ ☑ ☑  
- Women ☑ ☑ ☑ ☑ ☑  
Income Distribution:  
- Low ☑ ☑ ☑ ☑ ☑  
- High Income ☑ ☑ ☑ ☑ ☑  

Inter-generational:  
- Youth ☑ ☑ ☑ ☑ ☑  
- Senior ☑ ☑ ☑ ☑ ☑  

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Climate Disclosures for Federally Regulated Institutions

Climate-related financial disclosures will benefit all Canadians by providing a greater understanding of the financial implications associated with climate change, empowering markets to channel investment towards sustainable and resilient solutions, opportunities, and business models across the economy. Specific groups that are more vulnerable to the impacts of climate change will benefit, including northern and coastal communities, Indigenous communities, low-income households, people with disabilities, people with existing health conditions, women, children, the elderly, and future generations.

**Data Sources:** Health Canada

**Quality of Life Impacts**

- **Prosperity** – Firm growth
- **Environment** – Greenhouse gas emissions
- **Good Governance** – Canada’s place in the world; Confidence in institutions

**Target Population:** All Canadians

**GBA Plus Timing:**

- Early
- Later
- Existing

**Expected Benefits:**

- Gender:
  - Men
  - Women

- Income Distribution:
  - Low
  - High Income

- Inter-generational:
  - Youth
  - Senior

**Additional Characteristics:**

Supporting the International Sustainability Standards Board’s Montreal Office

The International Sustainability Standards Board (ISSB) would benefit all Canadians by enhancing the quality of sustainability reporting, and enabling capital to be invested in companies focused on sustainability objectives. Indirect benefits would favour high-income people who invest and have an interest in sustainable investing who would have better information on which to base investment decisions. The ISSB’s Montreal office would create new jobs for people with higher levels of education (e.g., accounting, law, economics). The selection of Montreal to host a central office of the ISSB reflects an international recognition of Canada’s commitment to combating climate change and promoting sustainability.

**Data Sources:** Statistics Canada

**Quality of Life Impacts**

- **Prosperity** – Firm growth; Employment
- **Environment** – Greenhouse gas emissions; Natural capital
- **Good Governance** – Canada’s place in the world; Confidence in institutions

**Target Population:** All Canadians

**GBA Plus Timing:**

- Early
- Later
- Existing

**Expected Benefits:**

- Gender:
  - Men
  - Women

- Income Distribution:
  - Low
  - High Income

- Inter-generational:
  - Youth
  - Senior

- Additional Characteristics: City of Montreal
Chapter 4: Creating Good Middle Class Jobs

4.2 Immigration for Our Economy

**Canada’s Ambitious Immigration Plan**

This measure will support the processing and settlement of new permanent residents, including Afghan refugees, as part of Canada’s Immigration Levels Plan and will help them to make a smooth integration to Canada. Approximately half of the new permanent residents are expected to be women—similar to historical trends. For example, in 2020, 50.4 per cent of all admissions were women and 49.5 per cent were men. However, there are differences between immigration programs. In 2020, 59 per cent of all family class immigrants and 41 per cent of all economic immigrants were women. For Afghan refugees in particular, approximately 68 per cent of principal applicants to date were men and 32 per cent were women. Beyond principal applicants, the family composition of the applications received is broadly gender balanced.

*Data Sources:* Statistics Canada, Administrative Data

**Quality of Life Impacts**

Prosperity – Firm growth; Productivity  
Society – Sense of pride/belonging to Canada

**Good Governance** – Confidence in institutions

**Target Population:** Afghan refugees, new immigrants to Canada

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

**Expected Benefits:**

Gender: Men ☐ ☑ Women ☑ ☐  
Income Distribution: Low ☑ ☐ High Income ☐ ☑

Inter-generational: Youth ☐ ☐ Senior ☐ ☐

Additional Characteristics: Afghan refugees, new immigrants

**GBA Plus Responsive Approach**

While core economic immigration streams are focused on workers with high human capital, regional immigration programs and pilot projects provide opportunities for a wider variety of workers to obtain permanent residency.

**Improving Express Entry**

This legislative amendment directly benefits newcomers looking to make Canada their home. Men have historically accounted for a larger proportion of Express Entry candidates (59 per cent) than women (41 per cent). Express Entry applicants also tend to be relatively younger. However, if new selection criteria change the profile of newcomers who are invited to apply, it could affect the gender balance and other characteristics of applicants. Ongoing analysis and monitoring of selection criteria will be used to assess the impacts on different groups.

*Data Sources:* Internal Administrative Data

**Quality of Life Impacts**

**Good Governance** – Confidence in institutions

**Target Population:** Newcomers

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

**Expected Benefits:**

Gender: Men ☐ ☑ Women ☑ ☐  
Income Distribution: Low ☑ ☐ High Income ☐ ☑

Inter-generational: Youth ☐ ☐ Senior ☐ ☐

Additional Characteristics:
This measure will benefit temporary residents in Canada, who have diverse characteristics and are broadly gender-balanced. Prior to the pandemic in 2019, there were about 5.7 million visas, electronic travel authorizations, and permits issued to visitors, international students, and temporary workers. Annual data indicates a broadly gender-balanced trend for visitors and international students, while temporary foreign workers are more likely to be men, typically comprising between 60 per cent and 79 per cent of all work permit holders. International students in particular are also significantly likely to be youth under the age of 30. While the pandemic resulted in fewer temporary residents overall and a slight shift towards more men, the composition is expected to return to pre-pandemic levels with global recovery and lifting of travel restrictions.

**Data Sources:** Immigration, Refugees and Citizenship Canada

<table>
<thead>
<tr>
<th>Expected Benefits:</th>
<th>Gender:</th>
<th>Men</th>
<th>Women</th>
<th>Income Distribution:</th>
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<th>High Income</th>
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<td>Additional Characteristics:</td>
<td>Visitors, International Students, and Temporary Foreign Workers and their Employers</td>
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**Improving Support Services for Immigrants and Visitors to Canada**

This investment will benefit the diverse client base who access information and services from Immigration, Refugees and Citizenship Canada, which includes Canadian citizens, permanent residents, visitors, international students, and foreign workers. In addition, improving capacity by hiring more agents will indirectly benefit women as they comprise 65 per cent of the workforce at the Client Support Centre.

**Data Sources:** Internal Administrative Data

<table>
<thead>
<tr>
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<td></td>
<td>Senior</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Additional Characteristics:</td>
<td>Visitors, International Students</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Improving the Citizenship Program

Legislative amendments to the Citizenship Program will directly benefit current and future newcomers who wish to obtain their citizenship. Immigration, Refugees and Citizenship Canada data shows that women make up a slightly larger proportion of citizenship applicants (53 per cent). In 2016, over 80 per cent of those who identified as receiving permanent resident status in the last five years – and who could become eligible to apply for citizenship – also identified as belonging to a visible minority group. Facilitating access to Canadian citizenship through legislation will enable newcomers to become citizens faster, which will support democratic participation and confidence in government.

Data Sources: Immigration, Refugees and Citizenship Canada

Quality of Life Impacts
Prosperity – Household incomes
Good Governance – Canada’s place in the world; Sense of pride/belonging to Canada

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>Newcomers</th>
<th>GBA Plus Timing:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender:</td>
<td>Men</td>
<td>Women</td>
</tr>
<tr>
<td>Income Distribution:</td>
<td>Low</td>
<td>High Income</td>
</tr>
<tr>
<td>Inter-generational:</td>
<td>Youth</td>
<td>Senior</td>
</tr>
<tr>
<td>Additional Characteristics:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4.3 A Workforce for the 21st Century Economy

Bringing Workers to the Decision-Making Table

The advisory table will provide advice to government and is not expected to have a direct impact on Canadians. Over the longer term, it is expected that mid-career and skilled workers in transitioning sectors will benefit from more accessible skills training supports. All regions and industries are expected to be affected in some way by a changing economy. For example, up to one in five Canadian employees is working a job at risk of automation and up to three million jobs are expected to be affected by the transition to a net-zero economy.

Data Sources: Conference Board of Canada, RBC Economics

Quality of Life Impacts
Prosperity – Adult skills; Future outlook

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>Mid-career Workers</th>
<th>GBA Plus Timing:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender:</td>
<td>Men</td>
<td>Women</td>
</tr>
<tr>
<td>Income Distribution:</td>
<td>Low</td>
<td>High Income</td>
</tr>
<tr>
<td>Inter-generational:</td>
<td>Youth</td>
<td>Senior</td>
</tr>
<tr>
<td>Additional Characteristics:</td>
<td>Workers in Transitioning Sectors</td>
<td></td>
</tr>
</tbody>
</table>
4.4 Connecting Workers to Good Jobs

### Labour Mobility Deduction for Tradespeople

This measure will benefit tradespersons and apprentices working in the construction industry. Beneficiaries are expected to disproportionately be men, who represent 87 per cent of workers in the industry. In 2016, only 10.6 per cent of construction workers belonged to a visible minority group, compared to 21.2 per cent of the Canadian population. Beneficiaries are also likely to be middle-income, and of working age.

**Data Sources:** Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Prosperity</th>
<th>Good Governance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Job satisfaction; Labour underutilization</td>
<td>Productivity; Firm growth; Job satisfaction</td>
<td>Discrimination and unfair treatment; Confidence in institutions; Canada’s place in the world</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>GBA Plus Timing:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Workers in Construction Trades</td>
<td>Early ■ ■ Later ■ Existing</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expected Benefits:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender: Men □□□□□ Women □□□□□</td>
</tr>
<tr>
<td>Income Distribution: Low □□□□□ High Income □□□□□</td>
</tr>
<tr>
<td>Inter-generational: Youth □□□□□ Senior □□□□□</td>
</tr>
<tr>
<td>Additional Characteristics: Workers in Construction Trades</td>
</tr>
</tbody>
</table>

### Improving the Temporary Foreign Worker Program

The program reforms and improvements to the employer compliance regime are expected to benefit temporary foreign workers in low-wage agricultural and fish processing positions by better protecting their rights and empowering them to change employers. These workers are primarily from Mexico and the Caribbean and are expected to be mostly members of racialized communities. Of the approximately 100,000 people who had work permits under the program in 2019, 82 per cent were men and 18 per cent were women, and at least 75 per cent were in the Primary Agriculture Stream. Agricultural businesses in particular are also expected to benefit from improvements to the program, as the agriculture sector accounts for 60 per cent of all temporary foreign workers entering Canada.

**Data Sources:** Administrative Data

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Prosperity</th>
<th>Good Governance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Productivity; Firm growth; Job satisfaction</td>
<td>Productivity; Firm growth; Job satisfaction</td>
<td>Discrimination and unfair treatment; Confidence in institutions; Canada’s place in the world</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>GBA Plus Timing:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Temporary Foreign Workers and Employers of Temporary Foreign Workers</td>
<td>Early ■ ■ Later ■ Existing</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expected Benefits:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender: Men □□□□□ Women □□□□□</td>
</tr>
<tr>
<td>Income Distribution: Low □□□□□ High Income □□□□□</td>
</tr>
<tr>
<td>Inter-generational: Youth □□□□□ Senior □□□□□</td>
</tr>
<tr>
<td>Additional Characteristics: Food and Fish Processing Sector, Agricultural Sector</td>
</tr>
</tbody>
</table>
Completing the Employment Equity Act Review

The Employment Equity Act addresses barriers in employment for members of designated equity groups including women, Indigenous peoples, persons with disabilities and members of visible minority groups. The intent of the review is to modernize the employment equity framework by defining and expanding equity groups and improving public reporting and accountability. The review seeks to address shortfalls of equity related policies and identify gaps and better ways to remove discriminatory barriers.

Quality of Life Impacts

Society – Positive perceptions of diversity
Good Governance – Confidence in institutions; Discrimination and unfair treatment

Target Population: Designated Equity Groups     GBA Plus Timing: Early [ ] Later [ ] Existing

<table>
<thead>
<tr>
<th>Expected Benefits:</th>
<th>Men ○○○○○ Women ○○○○○ Income Distribution: Low ○○○○○ High Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender:</td>
<td></td>
</tr>
<tr>
<td>Inter-generational:</td>
<td>Youth ○○○○○ Senior ○○○○○</td>
</tr>
<tr>
<td>Additional Characteristics:</td>
<td>Women, Indigenous Peoples, Persons with Disabilities</td>
</tr>
</tbody>
</table>

GBA Plus Responsive Approach
Simultaneous translations and sign language services will promote accessibility during consultations.

4.5 A Better Employment Insurance System

Extending Temporary Support for Seasonal Workers

In the regions targeted by the measure, historical data shows that men account for close to two-thirds of completed Employment Insurance claims, and would therefore disproportionately benefit from the additional weeks of regular benefits. The temporary extension will specifically benefit seasonal workers in Atlantic Canada, Quebec and the Yukon and primarily workers in construction, manufacturing and fishing industries who are mostly men and who make up a sizable portion of the seasonal workforce in these regions.

Data Sources: EI Monitoring and Assessment Report

Quality of Life Impacts

Prosperity – Protection from income shocks

Target Population: Seasonal Workers     GBA Plus Timing: Early [ ] Later [ ] Existing

<table>
<thead>
<tr>
<th>Expected Benefits:</th>
<th>Men ○○○○○ Women ○○○○○ Income Distribution: Low ○○○○○ High Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender:</td>
<td></td>
</tr>
<tr>
<td>Inter-generational:</td>
<td>Youth ○○○○○ Senior ○○○○○</td>
</tr>
<tr>
<td>Additional Characteristics:</td>
<td>Construction, Manufacturing and Fishing industries, workers in certain regions</td>
</tr>
</tbody>
</table>
**COVID-19 Benefit Integrity**

This measure supports action by the government to ensure that emergency benefits were paid appropriately by providing the Canada Revenue Agency with the authority to establish and collect debts from people who received extra weeks of payments. Ultimately, integrity measures such as this benefit all Canadians by ensuring fair and sustainable programs and good stewardship of public funds.

*Data Sources: Employment and Social Development Canada*

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Prosperity</strong> – Federal debt-to-GDP ratio</td>
<td><strong>Good Governance</strong> – Confidence in institutions</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>All Canadians</th>
<th>GBA Plus Timing:</th>
<th>Early</th>
<th>Late</th>
<th>Existing</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Expected Benefits:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender: Men - Women</td>
</tr>
<tr>
<td>Income Distribution: Low - High Income</td>
</tr>
<tr>
<td>Inter-generational: Youth - Senior</td>
</tr>
</tbody>
</table>
Reinforcing our Defence Priorities

These measures will benefit all Canadians by reinforcing Canada’s alliances, which help to preserve the rules-based international order upon which Canada’s security and economic interests depend, strengthening continental defence capabilities, and ensuring the capability of the military to perform in operations at home and abroad. For military members, who are predominantly men, increased resources will improve working conditions and help ensure they have the tools and equipment to fulfil their duties. Indirectly, benefits will accrue to workers in defence industries that supply or support the Canadian Armed Forces, whose workforce is likewise predominantly men.

Data Sources: Department of National Defence, Statistics Canada

Enhancing Canada’s Cyber Security – Addressing the Cyber Threat Landscape

All Canadians are expected to benefit from reducing the risk of cyber attacks and preventing disruptions in essential services. Groups that would be most affected by disruptions to essential services, including seniors, low-income Canadians, persons with disabilities, and Indigenous peoples, are expected to benefit marginally more compared to the general population. Indirectly, this measure is expected to disproportionately benefit men, as new staff hired to implement these measures would largely come from the Science, Technology, Engineering and Mathematics (STEM) sector, in which men account for 62 per cent or more of graduates.

Data Sources: Statistics Canada

Quality of Life Impacts

Good Governance – Canada’s place in the world; National security

Target Population: All Canadians

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

Expected Benefits:

Gender: Men [ ] Women [ ]

Income Distribution: Low [ ] High Income [ ]

Inter-generational: Youth [ ] Senior [ ]

Additional Characteristics: Canadian Armed Forces Personnel, Workers in Defence Industries

Quality of Life Impacts

Good Governance – Confidence in institutions; Canada’s place in the world

Target Population: All Canadians

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

Expected Benefits:

Gender: Men [ ] Women [ ]

Income Distribution: Low [ ] High Income [ ]

Inter-generational: Youth [ ] Senior [ ]

Additional Characteristics: Vulnerable Populations, STEM Sector
Enhancing Canada’s Cyber Security – Cutting-Edge Research for the Security and Intelligence Community

All Canadians are expected to benefit from enhanced technical capabilities and strategic advantages at the Communications Security Establishment (CSE), which will bolster national security and defence. Indirectly, this measure is expected to disproportionately benefit well-educated and higher income men, as recipients of research grants and the majority new staff hired by CSE would come from the science, technology, engineering and mathematics fields, in which men account for 62 per cent of graduates.

Data Sources: Statistics Canada

Quality of Life Impacts

Prosperity – Investment in R&D

Good Governance – Confidence in institutions; Canada’s place in the world

Target Population: All Canadians

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

Expected Benefits:

<table>
<thead>
<tr>
<th>Gender:</th>
<th>Men ☐ ☐ ☐ ☐</th>
<th>Women ☐ ☐ ☐ ☐</th>
<th>Income Distribution:</th>
<th>Low ☐ ☐ ☐ ☐</th>
<th>High Income ☐ ☐ ☐ ☐</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inter-generational:</td>
<td>Youth ☐ ☐</td>
<td>Senior ☐ ☐</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Additional Characteristics:</td>
<td>Academics, STEM Sector</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

5.2 Supporting Ukraine

Bolstering Ukraine’s Fight for Freedom

This measure will support Ukraine’s defence against Russian aggression and contribute to the safety and security of Ukrainians, particularly women and the most vulnerable who are disproportionately affected by conflict. It will also help deter future attacks in Europe to the benefit of all Canadians, since regional insecurity and instability undermine the rules-based international order upon which Canada’s security and economic interests depend. Indirectly, benefits will accrue to workers in defence industries that supply military equipment, whose workforces are predominantly men.

Data Sources: Department of National Defence

Quality of Life Impacts

Good Governance – Canada’s place in the world

Target Population: All Canadians

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

Expected Benefits:

<table>
<thead>
<tr>
<th>Gender:</th>
<th>Men ☐ ☐ ☐ ☐</th>
<th>Women ☐ ☐ ☐ ☐</th>
<th>Income Distribution:</th>
<th>Low ☐ ☐ ☐ ☐</th>
<th>High Income ☐ ☐ ☐ ☐</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inter-generational:</td>
<td>Youth ☐ ☐</td>
<td>Senior ☐ ☐</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Additional Characteristics:</td>
<td>People in Other Countries, Workers in Defence Industries</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
The loan offered to help stabilize Ukraine’s economy could indirectly benefit groups of people reliant on Ukraine’s state social assistance. These groups include pensioners, people with disabilities, families with children, the unemployed, and people experiencing homelessness or addiction. In Ukraine, the poverty rate for households headed by women, often single-parent families, exceeds that of households headed by men. Additionally, women pension recipients are more likely to have lower incomes. More broadly, helping to stabilize Ukraine’s economy will help support global financial stability by mitigating the risk of a Ukrainian sovereign debt default. The loan offered will further help protect against economic coercion by malignant state actors.

**Data Sources:** UNICEF

### Quality of Life Impacts

**Good Governance – Canada’s place in the world**

**Target Population:** Ukrainian Population  
**GBA Plus Timing:** Early

**Expected Benefits:**

- **Gender:** Men, Women  
- **Income Distribution:** Low, High Income  
- **Inter-generational:** Youth, Senior  
- **Additional Characteristics:** Population of Ukraine

### IMF Administered Account for Ukraine

This loan financing will provide broad macrofinancial support to the government of Ukraine. The direct benefits of this support will flow to all Ukrainians, who stand to benefit from increased macroeconomic stability in their country. Groups of people more reliant on Ukraine’s state social assistance could benefit indirectly as loan financing supports government operations. These groups include pensioners, people with disabilities, families with children, the unemployed, and people experiencing homelessness or addiction. In Ukraine, the poverty rate for households headed by women, often single-parent families, exceeds that of households headed by men. Additionally, women pension recipients are more likely to have lower incomes. Indirect benefits will also flow to people in other countries with economic ties to Ukraine.

**Data Sources:** UNICEF, IMF

### Quality of Life Impacts

**Good Governance – Canada’s place in the world**

**Target Population:** Ukrainian Population  
**GBA Plus Timing:** Early

**Expected Benefits:**

- **Gender:** Men, Women  
- **Income Distribution:** Low, High Income  
- **Inter-generational:** Youth, Senior  
- **Additional Characteristics:** Population of Ukraine
A Safe Haven for Ukrainians

The new immigration streams will benefit Ukrainians in a broad range of situations, including those who are overseas, as well as those who may already be in Canada on a temporary basis, such as workers, visitors and students. It is expected that they will be used disproportionately by women and children, as Ukraine has conscripted all men between the ages of 18 and 60. However, Ukrainian workers already in Canada are more likely to be men (65 per cent), while Ukrainian students in Canada are roughly gender-balanced.

**Data Sources:** Administrative Data

### Quality of Life Impacts

**Society – Sense of pride/belonging to Canada**

**Good Governance – Canada’s place in the world**

**Target Population:** Ukrainians who want to come to Canada

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

**Expected Benefits:**

- Gender: Men ☐ ☑ Women ☐ ☑
- Income Distribution: Low ☐ ☑ High Income ☐ ☑
- Inter-generational: Youth ☐ ☑ Senior ☐ ☑
- Additional Characteristics: Newcomers to Canada

### 5.3 Standing Up for Democracy

**Strengthening Canada’s Anti-Money Laundering and Anti-Terrorist Financing (AML/ATF) Regime, Implementing a Publicly Accessible Beneficial Ownership Registry, and Protecting Canadians From Money Laundering in the Mortgage Lending Sector**

These measures will broadly benefit all Canadians as they help uphold the stability, utility and efficiency of the Canadian and global financial systems to support and drive economic growth as well as reducing potential threats to the country’s economic development and financial security. It is expected these actions will indirectly benefit certain demographic groups who are disproportionately victimized by money laundering, terrorist financing, and offences linked to these crimes. This includes women, children, members of Indigenous and LBGTQ2 communities, persons with disabilities, persons suffering from addictions, newcomers, and seniors.

**Data Sources:** Statistics Canada

### Quality of Life Impacts

**Prosperity – Household wealth; Financial well-being; Financial stability**

**Good Governance – Personal safety; Crime Severity Index; Confidence in institutions**

**Target Population:** All Canadians

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

**Expected Benefits:**

- Gender: Men ☐ ☑ Women ☐ ☑
- Income Distribution: Low ☐ ☑ High Income ☐ ☑
- Inter-generational: Youth ☐ ☑ Senior ☐ ☑
- Additional Characteristics: Vulnerable Populations
Combatting Misinformation and Disinformation - Privy Council Office

This measure will benefit all Canadians, since misinformation, and its subset disinformation, affect all Canadians. However, certain groups are disproportionately affected by misinformation, such as Black, racialized, religious minority, and LGBTQ2 communities who are inordinately targeted by misinformation campaigns. There is mixed evidence on the link between socio-demographic factors and susceptibility to misinformation.

Data Sources: Privy Council Office, OECD, Scholarly Journals

Quality of Life Impacts

Society – Trust in others; Sense of pride/belonging to Canada; Positive perceptions of diversity

Good Governance – Confidence in institutions; Misinformation/trust in media; Canada’s place in the world

Target Population: All Canadians

GBA Plus Timing: Early ☒ ☐ Later ☐ Existing ☐

Expected Benefits:

<table>
<thead>
<tr>
<th>Gender: Men</th>
<th>Women</th>
<th>Income Distribution: Low</th>
<th>High Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inter-generational: Youth</td>
<td>Senior</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Additional Characteristics: Vulnerable Groups</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Renewal of Operation ARTEMIS

By countering terrorism and criminal activities on the high seas, Operation ARTEMIS will contribute to stability and security in the Middle East. It will also contribute to a safer world to the benefit of all Canadians, since regional insecurity and instability undermine the rules-based international order upon which Canada’s own security and economic interests depend. Men are expected to receive a disproportionate share of the professional opportunities associated with the measure, as men comprise 84 per cent of the Canadian Armed Forces.

Data Sources: Department of National Defence and United Nations

Quality of Life Impacts

Good Governance – Canada’s place in the world; National security

Target Population: All Canadians

GBA Plus Timing: Early ☒ ☐ Later ☐ Existing ☐

Expected Benefits:

<table>
<thead>
<tr>
<th>Gender: Men</th>
<th>Women</th>
<th>Income Distribution: Low</th>
<th>High Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inter-generational: Youth</td>
<td>Senior</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Additional Characteristics: People in Other Countries</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Chapter 6: Strong Public Health Care

6.1 A Stronger Health Care System

Reducing the Backlogs for Surgeries and Procedures

Providing additional support to provinces and territories to reduce the backlogs of medical procedures will help improve quality of life for Canadians across different age and gender groups. In particular, support through the Canada Health Transfer will benefit Canadians across all regional, age, and gender groups who are waiting for surgeries and other medical procedures, including diagnostics. This measure will especially benefit seniors as they have higher needs for surgical procedures. Before and during the pandemic, seniors (age 65+) represented over 40 per cent of total monthly surgical volumes, versus 19 per cent of the population.

Data Sources: Canadian Institute for Health Information

Quality of Life Impacts

Health – Unmet health care needs; Self-rated health

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>All Canadians</th>
<th>GBA Plus Timing:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expected Benefits:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gender:</td>
<td>Men</td>
<td>Women</td>
</tr>
<tr>
<td>Inter-generational:</td>
<td>Youth</td>
<td>Senior</td>
</tr>
<tr>
<td>Additional Characteristics:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Increasing Loan Forgiveness for Doctors and Nurses in Rural and Remote Communities

This measure will benefit people living in rural and remote communities. Those who currently do not have access to doctors, as well as those who may require additional medical attention than the average Canadian, would particularly benefit from this measure, including people with underlying health conditions and older populations. This program also benefits health care workers in rural and remote areas since they will have a greater proportion of their loans forgiven. The majority of 5,490 health care workers who used the program in 2019-20 were nurses (83 percent), who are predominantly women. Health care professionals tend to have higher income than the average Canadian.

Data Sources: Statistics Canada, Employment and Social Development Canada

Quality of Life Impacts

Prosperity – Financial well-being

Health – Timely access to primary health care provider; Unmet health care needs

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>Rural and Remote Populations</th>
<th>GBA Plus Timing:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expected Benefits:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gender:</td>
<td>Men</td>
<td>Women</td>
</tr>
<tr>
<td>Inter-generational:</td>
<td>Youth</td>
<td>Senior</td>
</tr>
<tr>
<td>Additional Characteristics:</td>
<td>Rural and Remote Populations, Health Care Workers</td>
<td></td>
</tr>
</tbody>
</table>
Researching the Long-Term Impacts of COVID-19

Increased support for research into the long-term impacts of COVID-19 would directly benefit researchers in the health field, of whom women represent 56 per cent of funded research applicants. In the medium term, direct benefits would also accrue to patients with ongoing symptoms of the disease, as well as their caregivers. Women, Indigenous peoples, Black and racialized communities, and persons with disabilities have been disproportionately exposed to COVID-19. Limited data suggests that Long COVID may be more likely to develop in those who had pre-existing respiratory disease; are older; are women; and/or have other health conditions or are overweight. All Canadians can also expect to indirectly benefit due to the impacts and costs of COVID-19 on the broader Canadian health care system.

Data Sources: Canadian Institutes for Health Research

Quality of Life Impacts

Health – Functional health status; Unmet health care needs

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>Researchers, All Canadians</th>
<th>GBA Plus Timing:</th>
<th>Early</th>
<th>Later</th>
<th>Existing</th>
</tr>
</thead>
</table>
| Expected Benefits: | Gender:  
|                    | Men | Women | Income Distribution:  
|                    | Low | High Income |
|                    | Inter-generational:  
|                    | Youth | Senior |
| Additional Characteristics: | Researchers | All Canadians |

Improving Canada’s Dementia and Brain Health Research

Increased support for dementia research would directly benefit researchers in the health field, of whom women represent 56 per cent of funded research applicants. In the medium term, significant direct benefits would be felt by seniors with dementia, especially women in these groups, who represent two thirds of those diagnosed with the disease. All Canadians can also expect to indirectly benefit due to the impacts and costs of dementia patient care on families and the broader Canadian health care system.

Data Sources: Canadian Institutes for Health Research, Canadian Institute for Health Information

Quality of Life Impacts

Health – Functional health status; Unmet health care needs

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>Researchers, Seniors</th>
<th>GBA Plus Timing:</th>
<th>Early</th>
<th>Later</th>
<th>Existing</th>
</tr>
</thead>
</table>
| Expected Benefits: | Gender:  
|                    | Men | Women | Income Distribution:  
|                    | Low | High Income |
|                    | Inter-generational:  
|                    | Youth | Senior |
| Additional Characteristics: | Researchers | All Canadians |
Supporting the Centre for Aging and Brain Health Innovation

This initiative directly benefits seniors and people living with neurodegenerative conditions, including dementia, as well as their caregivers. In 2016, nearly one in six Canadians (17 per cent) was aged 65 or older. Based on demographic projections, seniors will represent approximately 25 per cent of the total population by 2031. About two thirds of older Canadians living with dementia are women, and women experience higher rates of Alzheimer’s disease. Older women are also more likely than men to be caregivers. Men experience higher rates of Parkinson’s, dementia with Lewy Bodies and frontotemporal dementia. Healthcare workers will indirectly benefit, since this initiative helps advance innovative solutions to increase their capacity to effectively care for seniors.

Data Sources: Statistics Canada. Public Health Agency of Canada

Quality of Life Impacts
Prosperity – Investment in R&D
Health – Functional health status; Unmet health care needs

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>Seniors</th>
<th>GBA Plus Timing:</th>
<th>Early</th>
<th>Later</th>
<th>Existing</th>
</tr>
</thead>
</table>

Expected Benefits:

<table>
<thead>
<tr>
<th>Gender:</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income Distribution:</td>
<td>Low</td>
<td>High Income</td>
</tr>
<tr>
<td>Inter-generational:</td>
<td>Youth</td>
<td>Senior</td>
</tr>
</tbody>
</table>

6.3. Investing in Public Health

Strengthening Canada’s Ability to Detect and Respond to Public Health Events and Emergencies

This initiative is expected to benefit all Canadians by helping to ensure Canada is better able to anticipate and respond to public health risks that threaten their health and safety. Given the inequitable and disproportionate impacts (e.g., case burden, mortality, mental health) of COVID-19 amongst priority populations (e.g., elderly, those with underlying medical conditions) these populations may receive greater benefits. Between the end of March 2020 and mid-May 2021, seniors aged 65 and over accounted for 93 per cent of the deaths attributed to COVID-19. As per the 2017/2018 Canadian Community Health Survey, 37.8 per cent of Canadian adults (age 18 and older) living in private households reported having one or more underlying health condition. In general, the proportion of people with underlying health conditions increases with age.

Data Sources: Public Health Agency of Canada, Statistics Canada

Quality of Life Impacts
Health – Self-rated health; Self-rated mental health
Environment – Natural disasters and emergencies
Good Governance – Confidence in public institutions

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>All Canadians</th>
<th>GBA Plus Timing:</th>
<th>Early</th>
<th>Later</th>
<th>Existing</th>
</tr>
</thead>
</table>

Expected Benefits:

<table>
<thead>
<tr>
<th>Gender:</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income Distribution:</td>
<td>Low</td>
<td>High Income</td>
</tr>
<tr>
<td>Inter-generational:</td>
<td>Youth</td>
<td>Senior</td>
</tr>
<tr>
<td>Additional Characteristics:</td>
<td>People particularly vulnerable to severe health outcomes from COVID-19, such as people with underlying medical conditions, people with disabilities, Black and racialized communities, and older adults.</td>
<td></td>
</tr>
</tbody>
</table>
Maintaining the National Emergency Strategic Stockpile

This initiative is expected to benefit all Canadians by helping to ensure Canada is prepared in the event of another public health emergency or natural disasters. People at higher risk of bad outcomes from public health emergencies may receive greater benefits, including those with underlying medical conditions, people with disabilities and the elderly. According to data from the 2017/2018 Canadian Community Health Survey, 37.8 per cent of Canadian adults (age 18 and older) living in private households reported having one or more underlying health condition, such as a chronic respiratory or heart disease. As of July 2021, there were over 7 million persons in Canada aged 65 years and above.

Data Sources: Public Health Agency of Canada, Statistics Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Health – Self-rated health, Self-rated mental health</th>
<th>Environment – Natural disasters and emergencies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Target Population:</td>
<td>All Canadians</td>
<td>GBA Plus Timing:</td>
</tr>
<tr>
<td>Expected Benefits:</td>
<td>Gender: Men - Women.</td>
<td>Early □ □ □ □ □ □ □ □ □</td>
</tr>
<tr>
<td></td>
<td>Inter-generational: Youth - Senior</td>
<td></td>
</tr>
<tr>
<td>Additional Characteristics:</td>
<td>People particularly vulnerable to severe health outcomes from COVID-19, such as people with underlying medical conditions, people with disabilities, Black and racialized communities, and older adults.</td>
<td></td>
</tr>
</tbody>
</table>

Help for Canadians Who Want to Become Parents

These amendments would benefit intended parents who rely on surrogates or need donor gametes or embryos to have a child. There is no data on this population of intended parents in Canada; however, a profile could include: heterosexual couples experiencing fertility issues, single people, and LGBTQ2 couples. Given the high out-of-pocket costs, even with tax relief provided for medical expenses, intended parents using these arrangements likely have higher incomes.

Data Sources: Statistics Canada, Center for Disease Control and Prevention

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Prosperity – Household incomes</th>
<th>Health – Unmet health care needs</th>
<th>Society – Discrimination and unfair treatment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Target Population:</td>
<td>People with Fertility Issues</td>
<td>GBA Plus Timing:</td>
<td></td>
</tr>
<tr>
<td>Expected Benefits:</td>
<td>Gender: Men - Women.</td>
<td>Early □ □ □ □ □ □ □ □ □</td>
<td>Later □ □ □ □ □ □ □ □ □</td>
</tr>
<tr>
<td></td>
<td>Inter-generational: Youth - Senior</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Additional Characteristics:</td>
<td>People with Fertility Issues</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Taxation of Vaping Products

This measure could incent certain vaping product users to reduce consumption of vaping products. Vaping product users are mostly men. The most recent Health Canada survey indicates that men, at 18 per cent, were more likely than women, at 14 per cent, to have reported ever trying vaping. Users are also generally younger people, as the same survey notes that 36 per cent of those 15–19 had ever vaped, rising to 48 per cent among those 20–24; in contrast, only 12 per cent of those above 25 had ever vaped.

*Data Sources: Statistics Canada, Health Canada*

### Quality of Life Impacts

<table>
<thead>
<tr>
<th>Prosperity</th>
<th>Federal debt-to-GDP ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health</td>
<td>Self-rated health</td>
</tr>
</tbody>
</table>

**Target Population:** All Canadians

**GBA Plus Timing:**

**Expected Benefits:**

<table>
<thead>
<tr>
<th>Gender</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income Distribution:</td>
<td>Low</td>
<td>High Income</td>
</tr>
</tbody>
</table>

| Inter-generational: | Youth | Senior |

| Additional Characteristics: | Agriculture and Food Processing Sector |

## Canadian Food Inspection Agency COVID-19 Funding

Funding to support additional food inspectors benefits all Canadians by ensuring continued access to safe food during the on-going COVID-19 pandemic. Maintaining a stable supply of safe food is not expected to generate significant differential impacts, but vulnerable segments of society, including seniors and those with underlying health conditions, will particularly benefit. The program is expected to maintain confidence of Canadians and trading partners in Canada’s strong food safety system, and support the economic sustainability of agriculture and food processing businesses and their employees. Employees in agriculture and food processing sectors are dominated by men and tend to be less educated than employees in other sectors. The increased food inspection capacity will also benefit workers in the industry, with the share of young, women inspectors having grown significantly in recent years.

*Data Sources: Statistics Canada*

### Quality of Life Impacts

<table>
<thead>
<tr>
<th>Prosperity</th>
<th>Food security; Firm growth; Employment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Good Governance</td>
<td>Confidence in institutions</td>
</tr>
<tr>
<td>Health</td>
<td>Health-adjusted life expectancy</td>
</tr>
</tbody>
</table>

**Target Population:** All Canadians, Agri-Food Sector

**GBA Plus Timing:**

**Expected Benefits:**

<table>
<thead>
<tr>
<th>Gender</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income Distribution:</td>
<td>Low</td>
<td>High Income</td>
</tr>
</tbody>
</table>

| Inter-generational: | Youth | Senior |

| Additional Characteristics: | Agriculture and Food Processing Sector |
Help Health Canada Finish the Fight Against COVID-19

COVID-19 has had disproportionate impacts on Indigenous, Black and racialized communities. However, all Canadians are expected to benefit from the continued capacity of Health Canada to respond to the pandemic. Specifically, the measure will support overall population health by ensuring expedited access to vaccines, treatments, tests, and other health products and information to combat COVID-19 as the virus continues to evolve, improving outcomes.

Data Sources: Public Health Agency of Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Prosperity – Productivity</td>
<td>Health – Health-adjusted life expectancy; Unmet health care needs</td>
</tr>
<tr>
<td>Good Governance – Misinformation/trust in media; Confidence in public institutions</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Expected Benefits:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender:</td>
<td>Men</td>
</tr>
<tr>
<td>Income Distribution:</td>
<td>Low</td>
</tr>
<tr>
<td>Inter-generational:</td>
<td>Youth</td>
</tr>
</tbody>
</table>

Making Service Canada Centres Safe and Secure

This measure would increase confidence in public institutions and benefit all Canadians by helping to ensure reliable access to information and services on government programs at Service Canada centres during the pandemic (e.g., applying for a passport or income benefits). Based on Service Canada’s 2020-21 Client Experience Survey, groups that rely more heavily on in-person services include, youth, newcomers, Black and racialized communities, and people without reliable access to the internet.

Data Sources: Service Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Prosperity – Protection from income shocks</td>
<td>Good Governance – Confidence in institutions</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Expected Benefits:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender:</td>
<td>Men</td>
</tr>
<tr>
<td>Income Distribution:</td>
<td>Low</td>
</tr>
<tr>
<td>Inter-generational:</td>
<td>Youth</td>
</tr>
</tbody>
</table>

Additional Characteristics: Newcomers, Racialized Communities, People without Reliable Access to the Internet
Preventing the Spread of COVID-19 in Correctional Facilities

Men comprise 95 per cent of the total federal inmate population. Additionally, Indigenous peoples represent 30 per cent of federal inmates compared to 5 per cent of the general population, while Black people account for 7.2 per cent of federal offenders compared to 3.5 per cent of the general population. This measure improves confidence and trust in this public institution by supporting measures to improve inmate well-being and morale and keep staff safe.

**Data Sources:** Correctional Service of Canada, Office of the Correctional Investigator

**Quality of Life Impacts**

Prosperity – Job satisfaction

Health – Health-adjusted life expectancy; Self-rated health; Self-rated mental health

Good Governance – Confidence in institutions

**Target Population:** Correctional Service of Canada Employees and Federal Inmates

**GBA Plus Timing:**

Early [ ] Later [ ] Existing [ ]

**Expected Benefits:**

Gender:

- Men [ ]
- Women [ ]

Income Distribution:

- Low [ ]
- High Income [ ]

Inter-generational:

- Youth [ ]
- Senior [ ]

Additional Characteristics:

- Indigenous peoples, Black Canadians

Maintaining the ArriveCAN Application

The ArriveCAN application benefits all Canadians by helping to reduce the spread of COVID-19 in Canada, by helping to prevent visitors and returning travellers from bringing COVID-19 into the country. By limiting travel-related cases of COVID-19, ArriveCAN indirectly benefits those most at risk of severe outcomes from COVID-19, including the elderly and people with underlying health conditions. The mandatory requirement for all travellers to use ArriveCAN when crossing the border has created some challenges for persons from the blind, deaf-blind, and partially sighted communities, who experienced difficulties accessing the application when it was launched.

**Quality of Life Impacts**

Health – Health-adjusted life expectancy

Good Governance – Confidence in institutions; Canada’s place in the world

**Target Population:** All Canadians

**GBA Plus Timing:**

Early [ ] Later [ ] Existing [ ]

**Expected Benefits:**

Gender:

- Men [ ]
- Women [ ]

Income Distribution:

- Low [ ]
- High Income [ ]

Inter-generational:

- Youth [ ]
- Senior [ ]

Additional Characteristics:

- Travellers entering Canada, Persons with Disabilities

GBA Plus Responsive Approach

The Canada Border Services Agency is working to improve accessibility features in the mobile version of the ArriveCAN application. Given certain challenges in using the application, people with accessibility needs are exempted from using it.
Continued Support for the Canadian Proof of Vaccination Credential

This initiative is expected to benefit all Canadians, with indirect benefits expected for people who are particularly vulnerable to severe health outcomes from COVID-19, such as people with disabilities, Black and racialized communities, and older adults. Specifically, it will complement ongoing public health measures that prevent COVID-19 transmission and further lockdowns, help facilitate domestic and international travel, and help keep Canadians safe in workplaces and public spaces.

Data Sources: Public Health Agency of Canada

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Target Population: All Canadians</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prosperity – Employment, Protection from income shocks</td>
<td>GBA Plus Timing: Early</td>
</tr>
<tr>
<td>Environment – Natural disasters and emergencies</td>
<td>Health – Health-adjusted life expectancy</td>
</tr>
<tr>
<td>Good Governance – Confidence in institutions</td>
<td></td>
</tr>
</tbody>
</table>

Expected Benefits:

- Gender: Men Women
- Income Distribution: Low High Income
- Inter-generational: Youth Senior
- Additional Characteristics: People particularly vulnerable to severe health outcomes from COVID-19, such as people with underlying medical conditions, people with disabilities, Black and racialized communities, and older adults.
Chapter 7: Moving Forward on Reconciliation

7.3 Advancing Self-Determination and Prosperity

**Legislative Changes to Support Self-Determination**

Replacing the *First Nations Land Management Act* and enacting the *Anishinabek Nation Governance Agreement Act* are expected to directly benefit First Nations, with benefits flowing to the Anishinabek Nation in particular. As Indigenous groups exercise their inherent right of self-determination through community land codes and self-government agreements, Indigenous women are encouraged to return to community leadership roles, which had been displaced by the imposition of colonial structures under the *Indian Act*. Increased self-determination is an indicator of good governance and is likely to positively impact First Nations going forward. Further, communities operating under their own land codes experience increased potential for economic and social development.

*Data Sources: CIRNAC*

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Good Governance – Indigenous self-determination</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Target Population:</strong></td>
<td>First Nations</td>
</tr>
<tr>
<td><strong>GBA Plus Timing:</strong></td>
<td>Early □ □ Later □ Existing □</td>
</tr>
<tr>
<td><strong>Expected Benefits:</strong></td>
<td></td>
</tr>
<tr>
<td>Gender:</td>
<td>Men □ □ □ □ Women □ □ □ □ □ □ □ □ □ □ □ □ □ □</td>
</tr>
<tr>
<td>Inter-generational:</td>
<td>Youth □ □ □ □ Senior □ □ □ □ □ □ □ □ □ □ □ □ □ □ □</td>
</tr>
<tr>
<td>Additional Characteristics:</td>
<td>Anishinabek Nation</td>
</tr>
</tbody>
</table>
Chapter 8: Promoting Canadian Values

8.1 A Diverse and Inclusive Canada

Supporting the Muslims in Canada Archive

This initiative will benefit Muslim communities in Canada by providing an opportunity for them to tell their own stories. Muslims are the largest religious minority groups in Canada. In the 2011 Census, more than 1 million people identified as Muslim. From an ethnic identity perspective, the Canadian Muslim population is also very diverse. Today, it is estimated that 3 to 5 per cent of the nation’s total population is Muslim. This initiative will also benefit all Canadians, as supporting Muslim narratives would help forge best practices and conversations across Canada about diversity and living with differences together.

Data Sources: Statistics Canada

Quality of Life Impacts
Society – Positive perceptions of diversity; Sense of pride/belonging to Canada;
Participation in cultural or religious practices recreation or sport; Sense of belonging to local community
Good Governance – Confidence in institutions; Discrimination and unfair treatment

Target Population: Muslim communities in Canada

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

Expected Benefits:
Gender: Men [ ] Women [ ]
Income Distribution: Low [ ] High Income [ ]
Inter-generational: Youth [ ] Senior [ ]
Additional characteristics: Muslim communities

Doubling the Home Accessibility Tax Credit

This measure directly benefits seniors and people with disabilities, as well as family members who may be supporting them. This represents a broadly gender-balanced group, with seniors making up about 65 per cent of expected beneficiaries.

Data Sources: Tax filer data

Quality of Life Impacts
Prosperity – Acceptable housing
Health – Home care needs met
Society – Accessible environments

Target Population: Seniors, Persons with Disabilities

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

Expected Benefits:
Gender: Men [ ] Women [ ]
Income Distribution: Low [ ] High Income [ ]
Inter-generational: Youth [ ] Senior [ ]
Additional Characteristics: Family Caregivers
Ensuring Fair Compensation for News Media in the Digital News Ecosystem

The measure is expected to lighten shortfalls faced by news media businesses and support the employment of journalists and reporters, and local news and television/radio broadcasters. All Canadians are expected to benefit from fair compensation for news media businesses, as it will enable news media to continue to fulfil its important civic function.

Data Sources: Department of Canadian Heritage

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Prosperity</strong> – Employment; Firm growth</td>
</tr>
<tr>
<td><strong>Good Governance</strong> – Confidence in institutions; Misinformation/trust in media</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>All Canadians</th>
<th>GBA Plus Timing:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expected Benefits:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gender:</td>
<td>Men</td>
<td>Women</td>
</tr>
<tr>
<td>Income Distribution:</td>
<td>Low</td>
<td>High Income</td>
</tr>
<tr>
<td>Inter-generational:</td>
<td>Youth</td>
<td>Senior</td>
</tr>
<tr>
<td>Additional Characteristics:</td>
<td>Local news media</td>
<td></td>
</tr>
</tbody>
</table>

Supporting Local and Diverse Journalism

This measure will promote coverage for publications serving the LGBTQ2, Indigenous, ethno-cultural, rural and Official Language Minority communities, while also supporting greater representation in newsrooms. As such, it will help to bolster a more reflective Canadian identity, bridge communities and foster dialogue and a sense of belonging. This will ensure Canadians of diverse backgrounds are able to see themselves meaningfully represented. Moreover, increased access to local news in communities across Canada will have positive impacts on democratic participation, social cohesion and community identities.

Data Sources: Department of Canadian Heritage

| Quality of Life Impacts | |
|------------------------|
| **Society** – Positive perceptions of diversity; Sense of belonging to local community |
| **Good Governance** – Confidence in institutions; Misinformation/trust in media |

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>All Canadians</th>
<th>GBA Plus Timing:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expected Benefits:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gender:</td>
<td>Men</td>
<td>Women</td>
</tr>
<tr>
<td>Income Distribution:</td>
<td>Low</td>
<td>High Income</td>
</tr>
<tr>
<td>Inter-generational:</td>
<td>Youth</td>
<td>Senior</td>
</tr>
<tr>
<td>Additional Characteristics:</td>
<td>LGBTQ2, Indigenous peoples, Ethno-cultural, rural and Visible Minorities and Official Language Minority Communities</td>
<td></td>
</tr>
</tbody>
</table>
8.2 Keeping Canadians Safe

Preventing Emergencies

This measure will benefit all Canadians. A horizontal, coordinated approach to emergency management and preparedness will reduce vulnerabilities across many domains—such as climate adaptation (and associated flooding or forest fires), public health, and cyber security—regardless of a person’s gender or other identity factors. This will include working together with Indigenous communities, civil society organizations, and all provinces, territories, and municipalities.

Quality of Life Impacts

Prosperity – Protection from income shocks  Health – Health-adjusted life expectancy; Self-rated mental health
Environment – Natural disasters and emergencies; Climate change adaptation  Society – Trust in others
Good Governance – Household emergency preparedness; Confidence in institutions; Indigenous self-determination

Target Population: All Canadians  GBA Plus Timing: Early  Existing

Expected Benefits:

Gender: Men  Women  Income Distribution: Low  High Income
Inter-generational: Youth  Senior
Additional Characteristics:

Supporting Recovery and Completing the Rail Bypass in Lac-Mégantic

The residents of Lac-Mégantic will benefit from measures that support the community’s social and economic recovery from the 2013 train derailment. The town’s residents have a lower total median income compared to the Quebec average. Federal contributions to recovery and decontamination projects benefit the community by increasing employment opportunities in key local sectors, including natural resources, retail trade, and manufacturing. They also contribute to the social cohesion of the community, and help residents to return to their normal lives by recovering disaster losses. The rail bypass project will help residents recover from the trauma of the tragedy, two-thirds of whom have reported suffering from post-traumatic stress disorder as a result of the accident. By diverting rail traffic around Lac-Mégantic, the project will also provide additional safety benefits to the community, such as fewer at-level crossings. Construction of the rail bypass will also indirectly benefit the construction industry. As recorded in the 2016 Census, those employed by the construction sector identified as men (87 per cent), immigrants (18 per cent) and visible minorities (11 per cent), including Black Canadians (2 per cent).

Data Sources: Statistics Canada, Santé publique du CIUSSS de l’Estrie

Quality of Life Impacts

Prosperity – Future outlook; Acceptable housing; Employment; Productivity
Health – Self-rated mental health  Society – Sense of belonging to local community
Good Governance – Confidence in institutions

Target Population: Residents of Lac-Mégantic  GBA Plus Timing: Early  Existing

Expected Benefits:

Gender: Men  Women  Income Distribution: Low  High Income
Inter-generational: Youth  Senior
Additional Characteristics: Construction sector
8.3 Supporting Artists and Charities in Our Communities

Supporting Canada’s Performing Arts and Heritage Sectors

Canada’s performing arts workforce is characterized by lower incomes, as well as high-rates of self-employment and precarious job status. The co-production of shows and performances by the National Arts Centre and commercial or not-for-profit performing arts organizations will help spur economic activity in the sector, creating jobs for artists and behind-the-scenes workers. According to the 2016 Census, a slightly greater proportion of women are artists (52 per cent) and cultural workers (51 per cent). Indigenous artists, Black and racialized artists account for 3.1 per cent and 15 per cent of all Canadian artists, respectively.

Data Sources: Statistics Canada

Quality of Life Impacts
Prosperity – Employment; Labour underutilization
Society – Sense of pride/belonging to Canada; Participation in cultural or religious practices, recreation or sport; Sense of belonging to local community

Target Population: Performing Arts Sector

Expected Benefits:
Gender: Men Women
Income Distribution: Low High Income
Inter-generational: Youth Senior
Additional Characteristics: Performing Arts Sector

Stronger Partnerships in the Charitable Sector

This measure would modify the rules in the Income Tax Act to allow organizations to more easily receive funding from registered charities that may have traditionally been unavailable to them. Evidence indicates that organizations serving marginalized, Indigenous, Black and racialized communities are often underfunded by charities. For example, a recent study found that Black-led and Black serving community service organizations received less than one per cent of total funds disbursed by Canada’s largest foundations. To the extent that this measure facilitates the ability of charities to more easily and equitably allocate funding, underserved communities would be expected to benefit through the provision of increased services such as education, health care and other services. In terms of charities providing services outside of Canada, much of this funding is also expected to benefit underprivileged people and households in other countries.

Data Sources: Ontario Nonprofit Network, Foundation for Black Communities, Statistics Canada

Quality of Life Impacts
Good Governance – Confidence in institutions

Target Population: Charitable, nonprofit sectors

Expected Benefits:
Gender: Men Women
Income Distribution: Low High Income
Inter-generational: Youth Senior
Additional Characteristics: Charitable, nonprofit sectors
Boosting Charitable Spending in Our Communities

This measure is expected to increase overall levels of funding to registered charities to support their programs and activities, which will benefit a wide-variety of people – including beneficiaries of charitable programs in Canada and abroad. Typically larger institutional charities such as hospitals and universities are the primary recipients of grants from charitable foundations. However, as this measure would increase funding for charities overall, it is also expected to increase funding for vulnerable populations. For example, it is estimated that approximately 13 per cent of donations from private foundations are to organizations that relieve poverty and serve underprivileged households. Indirectly, the measure is expected to benefit persons employed in the charitable sector. It is estimated that approximately 75 per cent of people employed in the non-profit and charitable sector are women.

*Data Sources:* Statistics Canada

**Quality of Life Impacts**

**Prosperity** – Post-secondary attainment; Protection from income shocks

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

**Society** – Participation in cultural or religious practices, recreation or sport; Volunteering; Sense of belonging to local community

**Target Population:** All Canadians

**GBA Plus Timing:**

- Early
- Later
- Existing

**Expected Benefits:**

- **Gender:** Men ★★★★★ Women ★★★★★
- **Income Distribution:** Low ★★★★★ High Income ★★★★★
- **Inter-generational:** Youth ★★★ Senior ★★★
- **Additional Characteristics:** Charitable Sector ★★★

Supporting a More Inclusive Arts Training Sector

This measure is expected to directly benefit Indigenous and racialized artists and arts training organizations by providing increased support for these communities. Indigenous artists, Black and racialized artists account for 3.1 per cent and 15 per cent of all Canadian artists, respectively, somewhat lower than their shares of the overall labour force (3.9 per cent and 21 per cent). A more inclusive Canadian professional arts training sector will ultimately benefit all Canadians by supporting an Arts and Culture sector that is more representative of Canada’s diversity.

*Data Sources:* Canadian Heritage

**Quality of Life Impacts**

**Prosperity** – Employment; Child, student and adult skills

**Society** – Participation in cultural or religious practices, recreation or sport; Positive perceptions of diversity

**Target Population:** Arts training sector, Indigenous and racialized artists

**GBA Plus Timing:**

- Early
- Later
- Existing

**Expected Benefits:**

- **Gender:** Men ★★★★★ Women ★★★★★
- **Income Distribution:** Low ★★★★★ High Income ★★★★★
- **Inter-generational:** Youth ★★★ Senior ★★★
- **Additional Characteristics:** Indigenous and racialized arts training organizations ★★★
Chapter 9: Tax Fairness and Effective Government

9.1 A Fair Tax System

**Requiring Financial Institutions to Help Pay for the Recovery**

The proposed additional taxes on financial institutions would contribute to paying for general government programs and expenses, which benefit all Canadians. Banking and life insurance businesses will be directly affected by the measure. The measure may carry some indirect negative impacts for shareholders, consumers, and workers of these businesses. Higher-income and higher net-worth individuals, a group in which older men are overrepresented, have higher consumption of financial services and generally hold more shares in Canadian businesses. Close to 60 per cent of workers at banking and life insurance businesses are women.

*Data Sources: Statistics Canada, Personal and Corporate Tax Data*

**Quality of Life Impacts**

**Prosperity** – Federal debt-to-GDP ratio

<table>
<thead>
<tr>
<th>Target Population: All Canadians</th>
<th>GBA Plus Timing: Early</th>
<th>Later</th>
<th>Existing</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expected Benefits:</strong> Men Women</td>
<td>Income Distribution: Men Women</td>
<td></td>
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<tr>
<td>Inter-generational: Youth Senior</td>
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<td>Additional Characteristics:</td>
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</table>

**Closing Double-Deduction Loophole**

This tax integrity measure benefits all Canadians through a fairer tax system. Largely affecting Canadian banking groups, it is not anticipated to have any specific gender implications. To the extent that it reduces profits, it could have a small impact on banks’ shareholders, customers or employees. Any negative impacts on share price would predominately impact men, as they realize 60 per cent of the total value of capital gains on shares.

*Data Sources: Internal administrative data.*

**Quality of Life Impacts**

**Prosperity** – Federal debt-to-GDP ratio **Good Governance** – Confidence in institutions

<table>
<thead>
<tr>
<th>Target Population: All Canadians</th>
<th>GBA Plus Timing: Early</th>
<th>Later</th>
<th>Existing</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expected Benefits:</strong> Men Women</td>
<td>Income Distribution: Low High Income</td>
<td></td>
<td></td>
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<td>Inter-generational: Youth Senior</td>
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<td>Additional Characteristics:</td>
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</table>
Expanding Anti-Avoidance Tax Rules

This is a tax integrity measure that would benefit all Canadians by protecting the Canadian tax base from erosion. It is expected that this will largely impact men, who have benefitted from this planning in the past. Data from across all business sizes during the 2005-2013 period demonstrates that men-owned enterprises outnumbered women-owned enterprises, 67 per cent to 18 per cent. Additionally, as shares in corporations are disproportionately owned by the wealthy, it is expected that people with high incomes are more likely to feel the impacts of no longer being able to rely on this planning.

*Data Sources: Canada Revenue Agency*

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<tr>
<th>Quality of Life Impacts</th>
<th>Good Governance – Confidence in institutions</th>
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</thead>
<tbody>
<tr>
<td><strong>Target Population:</strong></td>
<td>All Canadians</td>
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<tr>
<td><strong>GBA Plus Timing:</strong></td>
<td>Early ☐ Later ☐ Existing ☐</td>
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<tr>
<td><strong>Expected Benefits:</strong></td>
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<tr>
<td>Gender:</td>
<td>Men ☐☐☐☐ Women ☐☐☐☐</td>
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<tr>
<td>Income Distribution:</td>
<td>Low ☐☐☐☐ High Income ☐☐☐☐</td>
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<tr>
<td>Inter-generational:</td>
<td>Youth ☐☐☐☐ Senior ☐☐☐☐</td>
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<td>Additional Characteristics:</td>
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</table>

Preventing the Use of Foreign Corporations to Defer Canadian Tax

All Canadians benefit from a fairer tax system. It is expected that those paying their fair share due to this measure will predominantly be men. Data from 2017 on small and medium enterprises demonstrates that men-owned enterprises outnumbered women-owned enterprises 64 per cent to 16 per cent.

*Data Sources: Internal Administrative Data, Statistics Canada*

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Good Governance – Confidence in institutions</th>
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<tr>
<td><strong>Target Population:</strong></td>
<td>All Canadians</td>
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<tr>
<td><strong>GBA Plus Timing:</strong></td>
<td>Early ☐ Later ☐ Existing ☐</td>
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<td><strong>Expected Benefits:</strong></td>
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<td>Gender:</td>
<td>Men ☐☐☐☐ Women ☐☐☐☐</td>
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<td>Income Distribution:</td>
<td>Low ☐☐☐☐ High Income ☐☐☐☐</td>
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<tr>
<td>Inter-generational:</td>
<td>Youth ☐☐☐☐ Senior ☐☐☐☐</td>
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<td>Additional Characteristics:</td>
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</table>

Strengthening the General Anti-avoidance Rule

This is a tax integrity measure that benefits Canadians through a fairer tax system. Impacts will be felt by those who have used sophisticated methods to avoid paying their fair share, who are predominantly higher-income men. Men are more likely than women to be shareholders of corporations, and to earn more than $200,000 in annual income.

*Data Sources: Internal administrative data, Canada Revenue Agency*

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<tr>
<th>Quality of Life Impacts</th>
<th>Good Governance – Confidence in institutions</th>
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<td><strong>Target Population:</strong></td>
<td>All Canadians</td>
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<td><strong>GBA Plus Timing:</strong></td>
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<td><strong>Expected Benefits:</strong></td>
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<td>Gender:</td>
<td>Men ☐☐☐☐ Women ☐☐☐☐</td>
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<td>Income Distribution:</td>
<td>Low ☐☐☐☐ High Income ☐☐☐☐</td>
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<td>Inter-generational:</td>
<td>Youth ☐☐☐☐ Senior ☐☐☐☐</td>
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<td>Additional Characteristics:</td>
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</table>
International Tax – Pillar Two (Global Minimum Tax)

This measure benefits all Canadians as it protects and enhances the corporate income tax base. It improves Canadians’ perception of tax fairness and equality by ensuring that larger multinational corporations pay a minimum level of tax on their profits. The measure also has a positive impact on Canada’s international reputation, as it implements an internationally negotiated agreement among 137 countries.

Quality of Life Impacts

Prosperity – Federal debt-to-GDP ratio
Good Governance – Canada’s place in the world; Confidence in institutions

Target Population: All Canadians

GBA Plus Timing: Early □ □ Later □ Existing

Expected Benefits:

Gender: Men ○○○○○ Women Income Distribution: Low □□□□□□□□ High Income
Inter-generational: Youth ○○○○ Senior

Additional Characteristics:

International Accounting Standards for Insurance Contracts

This measure benefits all Canadians through a fairer tax system. The tax revenues raised from implementing the new accounting standard are temporary and of a transitory nature. Any short-term indirect impacts are expected to be small at the individual level and to fall on higher-income and higher net-worth individuals, who generally consume more financial services and invest relatively more in insurance. This group is also more likely to be men.

Data Sources: Statistics Canada

Quality of Life Impacts

Prosperity – Federal debt-to-GDP ratio Good Governance – Confidence in institutions

Target Population: All Canadians

GBA Plus Timing: Early □ □ Later □ Existing

Expected Benefits:

Gender: Men ○○○○○ Women Income Distribution: Men ○○○○○ Women
Inter-generational: Youth ○○○○ Senior

Additional Characteristics:
Reinforcing the Canada Revenue Agency

These measures to combat tax avoidance and evasion focus on larger entities, wealthy people and non-residents. This will benefit all Canadians by protecting tax revenue that helps to pay for government services which provide greater benefit to low-to-middle income Canadians. With respect to those subject to compliance action, taxpayers are selected based on risk, not gender or other identity characteristics. However, statistically, more men and businesses owned by men may be examined due to gender differences in business ownership and non-compliant activity. These measures also contribute to building Canadians’ confidence in the fairness and integrity of the tax system by taking actions against those who avoid paying their fair share.

Data Sources: Canada Revenue Agency

Quality of Life Impacts
Prosperity – Federal debt-to-GDP ratio
Good Governance – Confidence in institutions; Access to fair and equal justice

Target Population: All Canadians
GBA Plus Timing: Early

Expected Benefits:
Gender: Men Women
Income Distribution: Low High Income
Inter-generational: Youth Senior

Eliminating Excise Duty on Low-Alcohol Beer

This tax reduction measure specifically benefits firms in the beer industry producing beer with no more than 0.5 per cent alcohol by volume. Beer production firms are primarily located in or near urban regions; growers of the inputs for beer are likely to be located in rural areas and may also indirectly benefit. Approximately 72 per cent of people employed in beverage manufacturing are men. Approximately 59 per cent of beer sold in Canada is consumed by men. This measure also contributes to health and mental health outcomes by promoting the consumption of beer with lower alcohol content.

Data Sources: Statistics Canada

Quality of Life Impacts
Prosperity – Firm growth
Health – Self-rated health; Self-rated mental health

Target Population: All Canadians
GBA Plus Timing: Early

Expected Benefits:
Gender: Men Women
Income Distribution: Low High Income
Inter-generational: Youth Senior
Additional Characteristics: Beer industry
9.2 Effective Government

**Strategic Policy Review**

The government recognizes the critical role that gender equality has in building a strong economy that works for everyone. While all Canadians will benefit from a review process that aligns government resources to priority policy objectives, it is important to understand how programs and services affect different people differently, with a view to allocating government resources more equitably and efficiently. To achieve this, a comprehensive intersectional GBA Plus lens will be applied to the review, to ensure that its recommendations improve the quality of life of not only men and women, but all gender-diverse people. This will encourage continual improvement in how major programs and policies contribute to meeting the biggest challenges of our time, including achieving net-zero emissions by 2050, improving fairness and equality and promoting quality of life and growth for everyone.

### Quality of Life Impacts

**Good Governance** – *Confidence in institutions*

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>All Canadians</th>
<th>GBA Plus Timing:</th>
<th>Early</th>
<th>Later</th>
<th>Existing</th>
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<td><strong>Expected Benefits:</strong></td>
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<td>Inter-generational:</td>
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### Embracing Digital Government

Reliable and accessible digital government services benefit Canadians and others who use government services. The Canadian Digital Service (CDS) focuses on services that achieve high standards of accessibility and on meeting the needs of diverse populations, such as veterans, immigrants, and Canadians applying for COVID-19 economic relief measures. In particular, the CDS focuses on those who might be otherwise underserved or marginalized, such as people with disabilities and people living in rural areas.

### Quality of Life Impacts

**Society** – *Time use**

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>All Canadians</th>
<th>GBA Plus Timing:</th>
<th>Early</th>
<th>Later</th>
<th>Existing</th>
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<td><strong>Expected Benefits:</strong></td>
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<td>Inter-generational:</td>
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| | | | | |
| Underserved or marginalized groups | | | | |
The Council of Economic Advisors will have indirect effects across many quality of life domains via its advice on the government’s economic policy. This advice is intended to help Canada achieve a higher standard of living, better quality of life, and inclusive growth, to the benefit of all Canadians. The establishment of a permanent Council of Economic Advisors will act to support public confidence in the government’s economic policies and decision making. Council’s chair and members will include a representative group of leaders to be recruited from Canada’s academic and business sector economists.

### Council of Economic Advisors

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<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Good Governance – Confidence in institutions</th>
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</thead>
<tbody>
<tr>
<td><strong>Target Population:</strong></td>
<td>All Canadians</td>
</tr>
<tr>
<td><strong>GBA Plus Timing:</strong></td>
<td>Early</td>
</tr>
<tr>
<td><strong>Expected Benefits:</strong></td>
<td>Gender: Men</td>
</tr>
<tr>
<td></td>
<td>Inter-generational: Youth</td>
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<td>Additional Characteristics:</td>
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</table>

### Public Sector Pension Plan Governance

Strengthened public sector pension plan governance will benefit current and future plan members and their survivors.

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Good Governance – Confidence in institutions</th>
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</thead>
<tbody>
<tr>
<td><strong>Target Population:</strong></td>
<td>Public sector pension plan members</td>
</tr>
<tr>
<td><strong>GBA Plus Timing:</strong></td>
<td>Early</td>
</tr>
<tr>
<td><strong>Expected Benefits:</strong></td>
<td>Gender: Men</td>
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<tr>
<td></td>
<td>Inter-generational: Youth</td>
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<td>Additional Characteristics:</td>
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### Review of the Public Servants Disclosure Protection Act

Improvements to whistleblower protections and supports benefit federal public servants. The review could also help provide greater transparency as well as confidence in government, which benefits all Canadians.

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Good Governance – Confidence in institutions</th>
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</thead>
<tbody>
<tr>
<td><strong>Target Population:</strong></td>
<td>Federal government workers</td>
</tr>
<tr>
<td><strong>GBA Plus Timing:</strong></td>
<td>Early</td>
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<tr>
<td><strong>Expected Benefits:</strong></td>
<td>Gender: Men</td>
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<tr>
<td></td>
<td>Inter-generational: Youth</td>
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<td>Additional Characteristics:</td>
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</table>
A Fairer Banking Complaints Handling System for Canadians

All Canadian financial consumers will benefit from a strengthened external complaints handling system involving banks. In particular, those with lower levels of financial literacy are expected to greatly benefit from a process that is easy to access and navigate. Women, youth and those living in low-income households are generally more at risk of having low levels of financial knowledge and confidence.

*Data Sources:* Financial Consumer Agency of Canada

### Quality of Life Impacts

<table>
<thead>
<tr>
<th>Prosperity – Financial well-being</th>
<th>Good Governance – Confidence in institutions</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>All Canadians</th>
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<tbody>
<tr>
<td>GBA Plus Timing:</td>
<td></td>
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</tbody>
</table>

### Expected Benefits:

- **Gender:**
  - **Men**
  - **Women**

- **Income Distribution:**
  - **Low**
  - **High Income**

- **Inter-generational:**
  - **Youth**
  - **Senior**

### Addressing the Digitalization of Money

The review will ensure that the digitalization of money and financial services takes place responsibly, help maintain the integrity of the financial system, promote fair competition, and protect both the finances of Canadians and our national security. As part of the review, the Department of Finance will conduct additional analysis on how the digitalization of money will impact financial inclusion and Canadians of different backgrounds. Any policy change that comes out of the legislative review is expected to benefit all Canadians.

*Data Sources:* OECD, IMF, Bank for International Settlements

### Quality of Life Impacts

<table>
<thead>
<tr>
<th>Prosperity – Financial well-being</th>
<th>Good Governance – Confidence in institutions</th>
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<th>Target Population:</th>
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<tr>
<td>GBA Plus Timing:</td>
<td></td>
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</tbody>
</table>

### Expected Benefits:

- **Gender:**
  - **Men**
  - **Women**

- **Income Distribution:**
  - **Low**
  - **High Income**

### 9.9. Additional Actions – Tax Fairness and Effective Government

#### Funding Related to the Implementation of the Western Arctic Offshore Oil and Gas Accord

The proposed funding would broadly benefit those residing in Yukon and the Northwest Territories. These territories have the highest proportion of Indigenous peoples in the country, making up 51 per cent of the population in Northwest Territories and 21 per cent in Yukon, compared to 5 per cent of the total Canadian population. In particular, the proposed funding would support the Inuvialuit Regional Corporation’s participation in the implementation of this Accord.

*Data Sources:* Statistics Canada

### Quality of Life Impacts

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<th>Good Governance – Confidence in institutions</th>
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<thead>
<tr>
<th>Target Population:</th>
<th>Yukon, Northwest Territories, Inuit</th>
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<tr>
<td>GBA Plus Timing:</td>
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</table>

### Expected Benefits:

- **Gender:**
  - **Men**
  - **Women**

- **Income Distribution:**
  - **Low**
  - **High Income**

- **Inter-generational:**
  - **Youth**
  - **Senior**

- **Additional Characteristics:** Remote Populations, Northern Residents, Inuit persons
Reporting Requirements for RRSPs and RRIFs

This is a tax integrity measure that benefits all Canadians through a fairer tax system. Consequential investigations are likely to generate increased tax assessments on RRSPs and RRIFs held by high-income taxpayers, who tend to be men. This measure is expected to increase revenues, which could help to reduce the federal-debt-to-GDP ratio.

Data Sources: Canada Revenue Agency, Internal Administrative Data

Quality of Life Impacts

Prosperity – Federal debt-to-GDP ratio

Good Governance – Confidence in institutions

Target Population: All Canadians

GBA Plus Timing: Early ☒ ☐ Later ☐ Existing

Expected Benefits:

Gender: Men ☐ Women ☐

Income Distribution: Low ☐ High Income ☒

Inter-generational: Youth ☐ Senior ☒

Additional Characteristics:

WTO Settlement on the 100-per-cent Canadian Wine Exemption

This measure affects both producers and consumers of Canadian wine. For producers, approximately 72 per cent of people employed in beverage manufacturing are men. For consumers of wine, consumption is roughly gender-balanced with women consuming slightly more than men and people over 50 consuming more than those under 50. Producers of wine are mostly concentrated in rural areas of Ontario, Québec, Nova Scotia and British Columbia. This measure results in increased revenues.

Data Sources: Statistics Canada

Quality of Life Impacts

Prosperity – Federal debt-to-GDP ratio

Good Governance – Confidence in institutions

Target Population: All Canadians

GBA Plus Timing: Early ☒ ☐ Later ☐ Existing

Expected Benefits:

Gender: Men ☐ Women ☐

Income Distribution: Low ☐ High Income ☒

Inter-generational: Youth ☐ Senior ☒

Additional Characteristics:

GST/HST Health Care Rebate

This measure is expected to benefit public health care, which is generally accessible to all Canadians. It will provide enhanced tax-relief to eligible charities and non-profit organizations that provide health care services similar to those traditionally performed in hospitals that are delivered with the active involvement of, or on the recommendation of, a nurse practitioner. This measure is also expected to benefit nurse practitioners. Based on 2020 data from the Canadian Institute for Health Information, the majority of the nurse practitioner workforce is found in urban geographies and licensed nurse practitioners are predominantly women and people in the 30 to 60 year old age range.

Data Sources: Canadian Institute for Health Information

Quality of Life Impacts

Health – Timely access to primary health care provider; Long-term care (access and quality)

Target Population: All Canadians

GBA Plus Timing: Early ☒ ☐ Later ☐ Existing

Expected Benefits:

Gender: Men ☐ Women ☒

Income Distribution: Low ☐ High Income ☐

Inter-generational: Youth ☐ Senior ☒

Additional Characteristics: Health Care Sector, Non-government Organizations, Charities
Enhancing Privy Council Office Capacity

Additional resources will support enhanced analysis of key government priorities—such as addressing climate change—benefiting all Canadians, and will increase transparency through the timely production of documents for Canadians. Indirect benefits accrue to people hired by the Privy Council Office, who tend to be university-educated, mid-to-higher income, working-age people.

Quality of Life Impacts
Environment – Climate change adaptation; Greenhouse gas emissions
Good Governance – Confidence in institutions

Target Population: All Canadians

Expected Benefits:

<table>
<thead>
<tr>
<th>Gender</th>
<th>Income Distribution</th>
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<tbody>
<tr>
<td>Men</td>
<td>Low Income</td>
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<tr>
<td>Women</td>
<td>Low Income</td>
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<tr>
<td>Youth</td>
<td>Low Income</td>
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<tr>
<td>Senior</td>
<td>Low Income</td>
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Supporting the Modern Senate

This measure will benefit all Canadians indirectly by increasing the diversity of voices being heard in Senate processes and Parliamentary appointments. A long-term indirect benefit is to maintain a gender balance in the Senate and ensure ongoing representation of Indigenous peoples, linguistic and ethnic minority groups.

Quality of Life Impacts
Society – Positive perceptions of diversity
Good Governance – Confidence in institutions; Representation in senior leadership positions

Target Population: All Canadians

Expected Benefits:

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<th>Gender</th>
<th>Income Distribution</th>
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<tbody>
<tr>
<td>Men</td>
<td>Low Income</td>
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<td>Women</td>
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<td>Low Income</td>
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<td>Senior</td>
<td>Low Income</td>
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</table>
Debt Management Strategy

The Debt Management Strategy sets out the Government of Canada’s objectives, strategy and borrowing plan for its domestic debt program and the management of its official international reserves. The government will seek to maximize the financing of COVID-19-related debt through long-term issuance. This prudent approach aims to lower future annual refinancing needs.

Quality of Life Impacts

Good Governance – Confidence in institutions

<table>
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<tr>
<th>Target Population:</th>
<th>All Canadians</th>
<th>GBA Plus Timing:</th>
<th>Early □ □ Later □ Existing</th>
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<tr>
<td>Expected Benefits:</td>
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<tr>
<td>Gender:</td>
<td>Men - Women</td>
<td>Income Distribution: Low - High Income</td>
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<tr>
<td>Inter-generational:</td>
<td>Youth - Senior</td>
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<tr>
<td>Additional Characteristics:</td>
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</table>

Amendments to Copyright Act

An extended copyright term directly benefits people working in cultural industries, who hold copyrights in works with lasting economic value. It would also benefit family members and others who inherit the copyright, as they would be able to continue to receive royalties for an additional 20 years. There is no data regarding the gender and demographic characteristics of these specific people. In the information, culture and recreation sector (which includes creative industries), where copyright term extension would be most impactful, men represent about 56 per cent of employees.

Data Sources: Statistics Canada

Quality of Life Impacts

Prosperity – Firm growth

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>Creative and Cultural Industries</th>
<th>GBA Plus Timing:</th>
<th>Early □ □ Later □ Existing</th>
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</thead>
<tbody>
<tr>
<td>Expected Benefits:</td>
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<tr>
<td>Gender:</td>
<td>Men - Women</td>
<td>Income Distribution: Low - High Income</td>
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<td>Inter-generational:</td>
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<td>Additional Characteristics:</td>
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Annual Regulatory Modernization

The legislative amendments included in the second Annual Regulatory Modernization Bill are not expected to result in any significant gender or demographic impacts. Some individual amendments may target certain sectors more than others. For example, proposed amendments to the Agricultural and Products Marketing Act and Seeds Act will have a more direct impact on the agriculture sector. Similarly, proposed amendments to the Fisheries Act and Coastal Fisheries Protections Act, will have a more direct impact on marine and fisheries sectors. However, given the broad range of proposed amendments, and an emphasis on reducing burden for businesses, the Bill is expected to benefit businesses across all sectors.

Quality of Life Impacts

Prosperity – Future outlook; Firm growth; Productivity

<table>
<thead>
<tr>
<th>Target Population:</th>
<th>All Canadians</th>
<th>GBA Plus Timing:</th>
<th>Early □ □ Later □ Existing</th>
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<tr>
<td>Expected Benefits:</td>
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<td>Inter-generational:</td>
<td>Youth - Senior</td>
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</table>
The **College of Patent Agents and Trademark Agents Act**

These legislative amendments would improve the functioning of the College of Patent Agents and Trademark Agents and better enable it to fulfill its role as a public interest regulator of those who are licensed to assist firms with intellectual property services. Therefore, the benefits are expected to accrue broadly to all Canadians.

<table>
<thead>
<tr>
<th>Quality of Life Impacts</th>
<th>Good Governance – Confidence in institutions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Target Population:</strong></td>
<td>All Canadians</td>
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<td><strong>Expected Benefits:</strong></td>
<td>Gender:</td>
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<td>Women o o o o o o o o</td>
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<td></td>
<td>Inter-generational:</td>
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<td>Additional Characteristics:</td>
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</table>

**Amendments to the Service Fees Act**

The amendments will increase clarity and reduce administrative burden for federal government departments seeking to comply with the Service Fees Act, and improve government transparency and accountability, benefiting all Canadians.

<table>
<thead>
<tr>
<th>Data Sources: Internal Administrative Data</th>
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</table>

**Quality of Life Impacts**

**Good Governance – Confidence in institutions**

<table>
<thead>
<tr>
<th><strong>Target Population:</strong></th>
<th>All Canadians</th>
<th><strong>GBA Plus Timing:</strong></th>
<th>Early ■ ■ Later ○ Existing</th>
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</thead>
<tbody>
<tr>
<td><strong>Expected Benefits:</strong></td>
<td>Gender:</td>
<td>Income Distribution:</td>
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<td></td>
<td>Men o o o o o o o o</td>
<td>Low o o o o o o o o</td>
<td>High Income o o o o o o o o</td>
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<td>Women o o o o o o o o</td>
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<td></td>
<td>Inter-generational:</td>
<td>Youth o o o o o o o o</td>
<td>Senior o o o o o o o o</td>
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<td>Additional Characteristics:</td>
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</table>

**Strengthening the Federal Pension Framework**

These measures directly benefit Canadians with a federally regulated private sector pension plan, regardless of identity characteristics. These plans include those linked to federally regulated areas of employment (e.g., banking, telecommunications, interprovincial transportation) as well as pension plans in the territories and certain Crown corporations. In 2020, men accounted for approximately 59 per cent of all private sector workers in federally regulated defined benefit and defined contribution pension plans. However, women tend to have a longer life expectancy, meaning that they could receive benefits over a longer period of time.

| Data Sources: Statistics Canada |

**Quality of Life Impacts**

**Prosperity – Household incomes**

**Health – Self-rated mental health**

**Good Governance – Confidence in institutions**

<table>
<thead>
<tr>
<th><strong>Target Population:</strong></th>
<th>Beneficiaries of Federally Regulated Private Pension Plans</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GBA Plus Timing:</strong></td>
<td>Early ■ ■ Later ○ Existing</td>
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<tr>
<td><strong>Expected Benefits:</strong></td>
<td>Gender:</td>
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<td>Men o o o o o o o o</td>
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<td>Women o o o o o o o o</td>
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<tr>
<td></td>
<td>Inter-generational:</td>
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<tr>
<td></td>
<td>Additional Characteristics:</td>
</tr>
</tbody>
</table>
Exemptions from the Service Fees Act for certain service fees under the Immigration and Refugee Protection Act

No specific gender or other impacts are anticipated from these legislative amendments as no substantive changes will be made to eligibility and admissibility requirements for foreign nationals to enter and remain in Canada.

Data Sources: Internal Administrative Data

Quality of Life Impacts
Good Governance – Confidence in institutions

Target Population: Temporary Residents

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

Expected Benefits:
Gender: Men ☐ ☐ ☐ ☐ Women ☐ ☐ ☐ ☐ Income Distribution: Low ☐ ☐ ☐ ☐ High Income
Inter-generational: Youth ☐ ☐ ☐ ☐ Senior ☐ ☐ ☐ ☐
Additional Characteristics:

Supporting Judicial Compensation and Benefits

These legislative amendments would help support the continued independence of Canada’s judiciary to uphold the rights of Canadians and safeguard the rule of law, thereby strengthening public confidence in the judiciary and the courts and benefiting all Canadians. This measure has a direct impact on the compensation and benefits of federally-appointed judges, 44 per cent of whom are women. As a judge must have at least 10 years of experience as a lawyer to be eligible for federal judicial appointments, and judges can serve until the age of 75, the primary beneficiaries are between the ages of 45 and 75 years old.

Data Sources: Office of the Commissioner for Federal Judicial Affairs

Quality of Life Impacts
Good Governance – Confidence in institutions

Target Population: All Canadians

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

Expected Benefits:
Gender: Men ☐ ☐ ☐ ☐ Women ☐ ☐ ☐ ☐ Income Distribution: Low ☐ ☐ ☐ ☐ High Income
Inter-generational: Youth ☐ ☐ ☐ ☐ Senior ☐ ☐ ☐ ☐
Additional Characteristics: Federally-Appointed Judiciary

Elimination of the Canadian Pacific Railway Tax Exemption

This measure is expected to contribute to improving public confidence in the fairness and integrity of Canada’s tax system by eliminating an historic tax exemption granted to the Canadian Pacific Railway Company.

Data Sources: Department of Justice Canada, Legislative records

Quality of Life Impacts
Good Governance – Confidence in institutions

Target Population: All Canadians

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

Expected Benefits:
Gender: Men ☐ ☐ ☐ ☐ Women ☐ ☐ ☐ ☐ Income Distribution: Low ☐ ☐ ☐ ☐ High Income
Inter-generational: Youth ☐ ☐ ☐ ☐ Senior ☐ ☐ ☐ ☐
Additional Characteristics:
Allowing use of CRA-collected data for CPP analysis and evaluation

Access to Canada Revenue Agency data for Canada Pension Plan (CPP) program analysis, research and evaluation would support the government’s commitment to evidence-based policy development and GBA Plus analysis. In particular, this data would support CPP research and analysis pertaining to groups such as Canada Pension Plan survivors, disability pension recipients and low-income seniors. Of the 1.2 million CPP survivors’ pension recipients, 79.6 per cent are women.

Data Sources: Administrative data

Quality of Life Impacts: 
Good Governance – Confidence in institutions

Target Population: All Canadians

<table>
<thead>
<tr>
<th>GBA Plus Timing:</th>
<th>Early</th>
<th>Later</th>
<th>Existing</th>
</tr>
</thead>
</table>

Expected Benefits:

- Gender: Men, Women
- Income Distribution: Low, High Income
- Inter-generational: Youth, Senior
- Additional Characteristics: CPP Survivors and Disability Pension Recipients

Legislative changes to the Canada Pension Plan

Women are expected to be the main beneficiaries of these changes, given that women have a higher incidence of disability than men and are generally the primary caregivers of dependent children under the age of seven. Young women who have just entered the workforce would benefit the most from these changes. These changes also protect the benefits of persons with disabilities, who are less likely to be employed and more likely to be living in poverty than those without disabilities.

Data Sources: Administrative data, Statistics Canada

Quality of Life Impacts: 
Good Governance – Confidence in institutions

Target Population: Persons with Disabilities, Parents

<table>
<thead>
<tr>
<th>GBA Plus Timing:</th>
<th>Early</th>
<th>Later</th>
<th>Existing</th>
</tr>
</thead>
</table>

Expected Benefits:

- Gender: Men, Women
- Income Distribution: Low, High Income
- Inter-generational: Youth, Senior
- Additional Characteristics: Seniors

Improving the Employment Insurance Recourse Process

The new Employment Insurance Boards of Appeal will benefit applicants seeking an appeal in the recourse process and their employers. Low-income workers are more likely to claim EI benefits and would benefit from the new Boards of Appeal. The regionally dispersed model of the Boards may also improve access to the recourse process for workers in rural and remote regions, in contrast to the current centralized appeals model.

Data Sources: EI Monitoring and Assessment Report

Quality of Life Impacts: 
Prosperity – Protection from income shocks
Good Governance – Discrimination and unfair treatment; Confidence in institutions

Target Population: All Canadians

<table>
<thead>
<tr>
<th>GBA Plus Timing:</th>
<th>Early</th>
<th>Later</th>
<th>Existing</th>
</tr>
</thead>
</table>

Expected Benefits:

- Gender: Men, Women
- Income Distribution: Low, High Income
- Inter-generational: Youth, Senior
- Additional Characteristics: Rural and Remote Regions
Financial Sector Legislative Changes

The legislative amendments facilitate access to capital for property and casualty insurance companies, ensure that approval requirements for financial sector transactions apply regardless of how they are structured, adjust the time-limited permissions of the investment regime to ensure they are used appropriately, strengthen governance at the Canada Deposit Insurance Corporation, and update proxy solicitation provisions for certain financial institutions. These amendments support the integrity, effectiveness and stability of the financial system, thereby building Canadians’ confidence in financial institutions.

Quality of Life Impacts

Prosperity – Financial stability

Good Governance – Confidence in institutions

Target Population: All Canadians

GBA Plus Timing: Early ☐ Later ☐ Existing ☐

Expected Benefits:

Gender: Men ☐ Women ☐
Income Distribution: Low ☐ High Income ☐

Inter-generational: Youth ☐ Senior ☐

Additional Characteristics:

Exchange of Information on Digital Economy Platform Sellers

This measure benefits all Canadians by enhancing the Canada Revenue Agency’s ability to ensure everyone pays their fair share. This measure also makes it easier for workers in the digital economy to be aware of their tax obligations by requiring online platforms to provide relevant tax information to their users. This measure has a positive impact on Canada’s international reputation and improves Canadians’ perception of tax fairness by leveling the playing field between the digital economy and more traditional businesses.

Data Sources: Statistics Canada

Quality of Life Impacts

Good Governance – Confidence in institutions; Canada’s place in the world

Target Population: All Canadians

GBA Plus Timing: Early ☐ Later ☐ Existing ☐

Expected Benefits:

Gender: Men ☐ Women ☐
Income Distribution: Low ☐ High Income ☐

Inter-generational: Youth ☐ Senior ☐

Additional Characteristics:
Amendments to the Children’s Special Allowances Act and to the Income Tax Act

This measure is expected to have a positive impact for Indigenous communities by ensuring that the Special Allowance is paid in respect of children in need of protection moving into the care of their community. As the Special Allowance is to be applied exclusively toward the care, maintenance, and education of the child, this measure helps support the well-being of vulnerable Indigenous children in care. The changes to the Canada Child Benefit and Canada Workers Benefit for those caring for children in need of protection are consistent with the current administration of these benefits by the Canada Revenue Agency. These changes are thus not expected to affect actual outcomes for kinship care providers, but will help to clarify the rules around these benefits for Indigenous communities.

Data Sources: Internal Administrative Data, Statistics Canada

Quality of Life Impacts

Health – Children vulnerable in early development
Society – Sense of belonging to local community

Good Governance – Indigenous self-determination

Target Population: Indigenous peoples, Children

GBA Plus Timing: Early □ □ Later □ □ Existing

Expected Benefits:

Gender: Men Women
Income Distribution: Low High Income

Inter-generational: Youth Senior

Additional Characteristics:

GBA Plus Responsive Approach

The Government of Canada has made recent investments in outreach initiatives, support and assistance with tax filing for on-reserve populations, in an effort to improve access to the Canada Child Benefit and other benefits.

Amendments to the Nisga’a Final Agreement Act to Advance Tax Measures in the Nisga’a Nation Taxation Agreement

This measure will benefit the Nisga’a Nation and its citizens once tax policy measures are brought into effect through the execution of amendments to the Nisga’a Nation Taxation Agreement, in support of self-determination. There are no unintended differential impacts based on gender identity, age or income.

Data Sources: Statistics Canada, Indigenous Services Canada

Quality of Life Impacts:

Good Governance – Indigenous self-determination

Target Population: Nisga’a Government and its Citizens

GBA Plus Timing: Early □ □ Later □ □ Existing

Expected Benefits:

Gender: Men Women
Income Distribution: Low High Income

Inter-generational: Youth Senior

Additional Characteristics: First Nations
Borrowing by Defined Benefit Pension Plans

This measure provides greater financial stability, such as liquidity management and expanded investment strategies, for defined benefit registered pension plans in Canada. It has an indirect benefit on the security of pension benefits of Canadians who are members of such pension plans. The membership of defined benefit pension plans is generally gender-balanced, representing all adult age groups (from young workers to retirees) and generally from middle-income Canadians. The employees and retirees in defined benefit plans typically have higher incomes than cohorts who participate in defined contribution pension plans or who do not participate in pension plans.

Data Sources: Internal review, submissions from stakeholders

Quality of Life Impacts
Prosperity – Protection from income shocks; Financial well-being

<table>
<thead>
<tr>
<th>Target Population</th>
<th>GBA Plus Timing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pension plan members</td>
<td>Early</td>
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</table>

Expected Benefits:

<table>
<thead>
<tr>
<th>Gender</th>
<th>Income Distribution</th>
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<tbody>
<tr>
<td>Men</td>
<td>Low - High Income</td>
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<tr>
<td>Women</td>
<td>Low - High Income</td>
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</tbody>
</table>

Inter-generational:

<table>
<thead>
<tr>
<th>Youth</th>
<th>Senior</th>
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Additional Characteristics:

Cannabis Taxation Framework

This measure would directly impact some excise-licensed cannabis producers by providing certain smaller licensees with more flexibility in meeting their excise duty obligations. The measure may also indirectly impact consumers of cannabis, since a robust legal cannabis market would ensure that those consumers have stable, continued access to legal products. Young people from 16 - 24 years old have the highest rates of cannabis consumption. More men consume cannabis than women, 29 per cent versus 22 per cent in 2021.

Data Sources: Health Canada, Statistics Canada

Quality of Life Impacts
Prosperity – Firm growth

<table>
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<tr>
<th>Target Population</th>
<th>GBA Plus Timing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cannabis Producers</td>
<td>Early</td>
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Expected Benefits:

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<th>Gender</th>
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</table>

Inter-generational:

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<tr>
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<th>Senior</th>
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</table>

Additional Characteristics:
Prohibiting the Promotion of Antisemitism

Jewish communities across Canada, which include persons who identify as ethnic, cultural or religious Jews, benefit from legislation that prohibits the willful promotion of antisemitism where an individual condones, denies or downplays the Holocaust. All Canadians ultimately benefit from a society that is free of antisemitism. According to Statistics Canada, Jewish people were the target of 13 per cent of police-reported hate crimes across Canada in 2020, which was a five per cent increase over the year before, from 306 to 321 incidents. Additionally, the B’nai Brith Canada 2020 Audit of Anti-Semitic Incidents also reported a record number of antisemitism cases in 2020, up 18.3 per cent from 2019.

Data Sources: Statistics Canada

Quality of Life Impacts

Society – Positive perceptions of diversity

Good Governance – Discrimination and unfair treatment; Confidence in institutions

Target Population: Jewish people

GBA Plus Timing: Early ☒ Late ☐ Existing ☐

Expected Benefits:

Gender: Men ☒ Women ☐

Income Distribution: Low ☒ High Income ☐

Inter-generational: Youth ☐ Senior ☒

Additional Characteristics: Jewish people