

2 The case of Canada

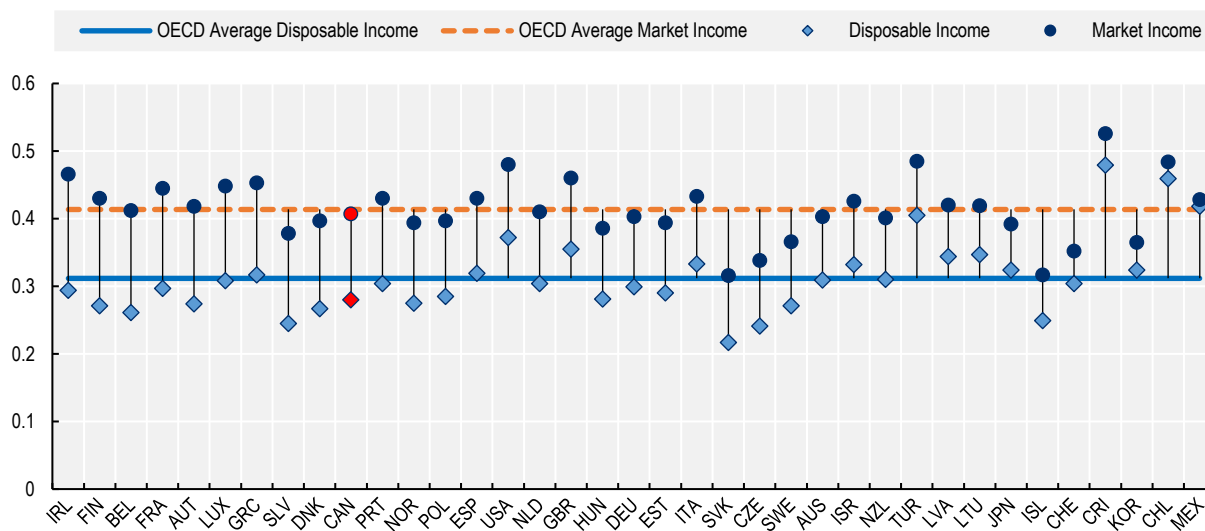
This case study provides an overview of recent trends in income inequality in Canada, and discusses how considerations for inequality and distributional implications of public expenditure are brought to bear as part of the budget process. It discusses the practices currently in place in the country, how they are set up in the country's public expenditure frameworks, and how they are supported at the technical level, through the range of models, and data tools that are utilised in policy practice.

2.1. An overview of recent trends in inequality in Canada

2.1.1. Income Inequality

Canada has levels of income inequality before taxes and transfers below the OECD average, and ranks above the OECD average for the impact of taxes and transfers on income distribution. In 2018, before taxes and transfers, Canada had a Gini coefficient of 0.407, which went down to 0.28 – a 0.127 decrease, compared with the OECD average of 0.102 (Figure 2.1). This points to a significant effect of the government tax and transfers system.

Figure 2.1. Differences in household income inequality pre- and post-tax and government transfers, 2019



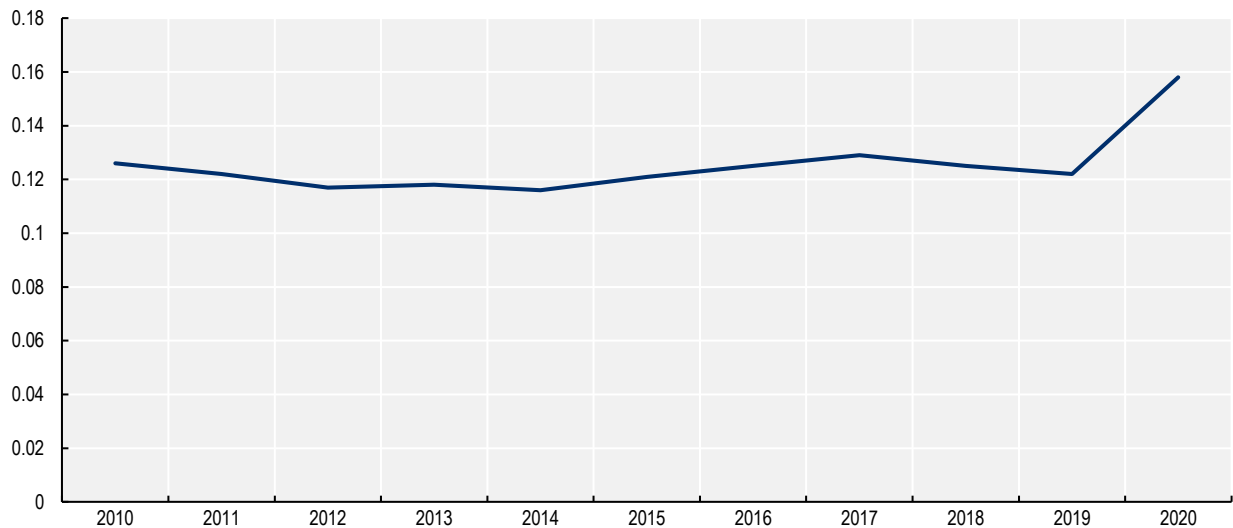
Notes: Countries are ranked from the highest to the lowest difference before and after taxes. Before taxes and transfers data for Mexico are post taxes but before transfers. The latest data refer to 2019 for all countries except Costa Rica and the United States (2021); Australia, Canada, Latvia, Korea, Mexico, the Netherlands, New Zealand, Norway, Sweden and the United Kingdom (2020); Ireland, Italy, Japan and Poland (2018); Chile, Iceland and South Africa (2017). No data available before 2018 for Belgium and Japan or before 2015 for Luxembourg and South Africa. Earlier data for Brazil, Chile, Estonia, Sweden and the United States are from 2013.

Source: OECD Income Distribution Database

The impact of taxes and transfers on distribution of income has remained fairly consistent in the past decade, with the most notable increase being a slight uptick between 2019 and 2020 (Figure 2.2). This uptick was due in large part to the pandemic relief benefits implemented as a result of COVID-19, for which after-tax income growth was faster for households with low incomes (Statistics Canada, 2022^[1]).

Figure 2.2. Impact of taxes and transfers in terms of reduction of the Gini coefficient, 2010-2020

Measured as difference between Gini coefficient for market income (before taxes and transfers) and disposable income (after taxes and transfers)



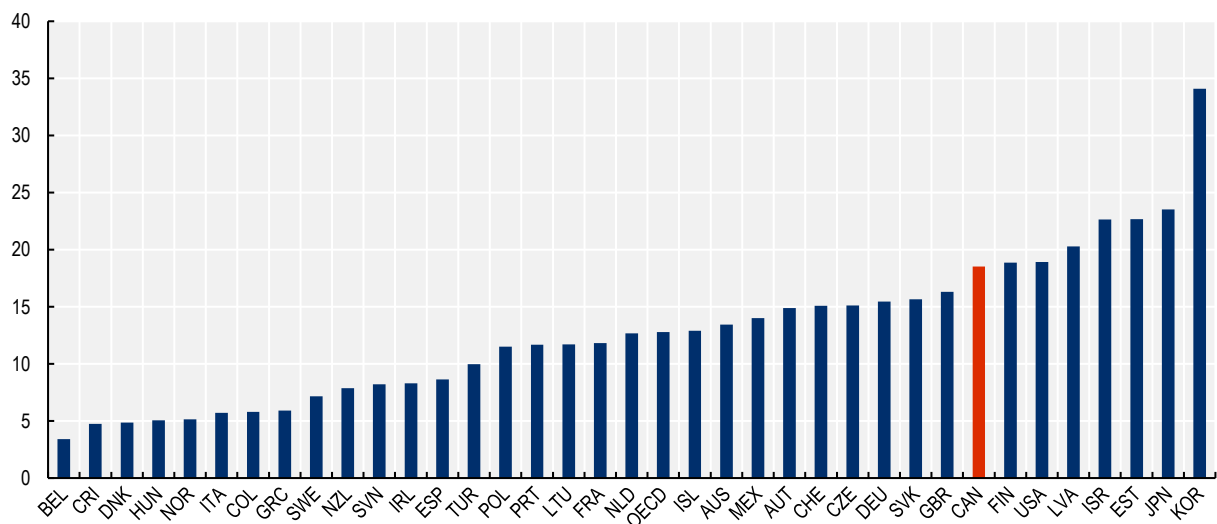
Note: In order to consider the economies of scale present in larger households, data on income has been adjusted by dividing the household income by the square root of the household size.

Source: Statistics Canada

2.1.2. Gender: Wage Gap

The gender wage gap in Canada is also above the OECD average, at about 18.5% compared to the OECD's 12.8% (Figure 2.3). However, this figure has decreased in the past decade, with a reduction of 3.2 percentage points between its peak in 2013 and its low in 2020 (Figure 2.4). Gender wage gaps tend to be higher expressed on an annual basis, given differences in hours worked.

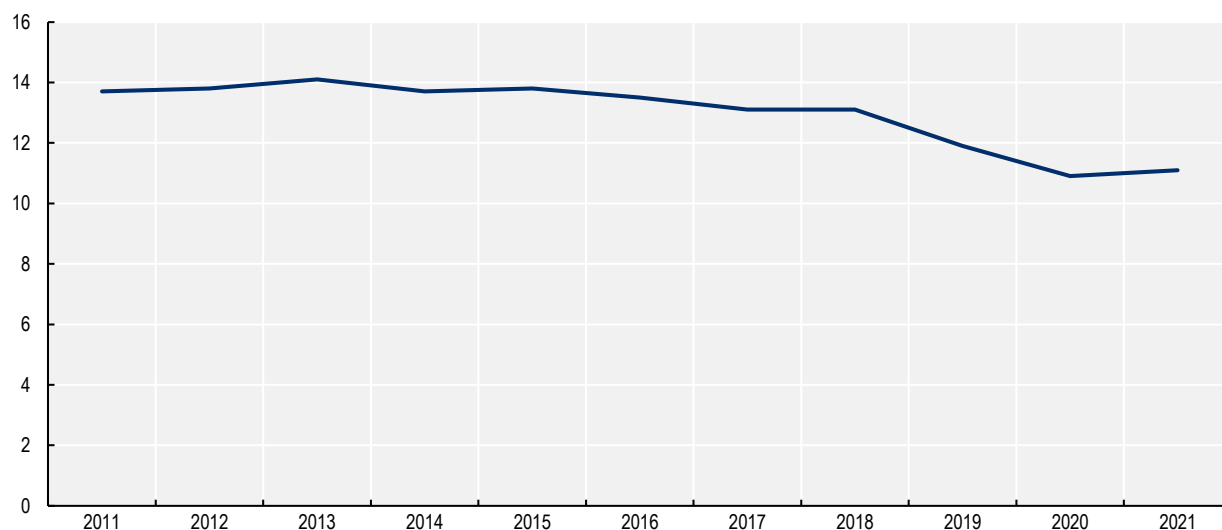
Figure 2.3. Gender wage gap in OECD countries, 2018



Note: The gender wage gap is here defined as the difference between the median earnings of men and women relative to the median earnings of men. Data refer to full-time employees. Some of the data comparisons above may be influenced by definitions. In Canada, hourly gender wage gaps are generally below 20%, while annual gender wage gaps are closer to 30% given the differences in hours worked. While all earnings in the chart refer to given time periods for countries, these time period may differ given the surveys that were used (e.g. weekly, monthly or annual gender gap).

Source: OECD. Stat

Figure 2.4. Gender wage gap in Canada over time

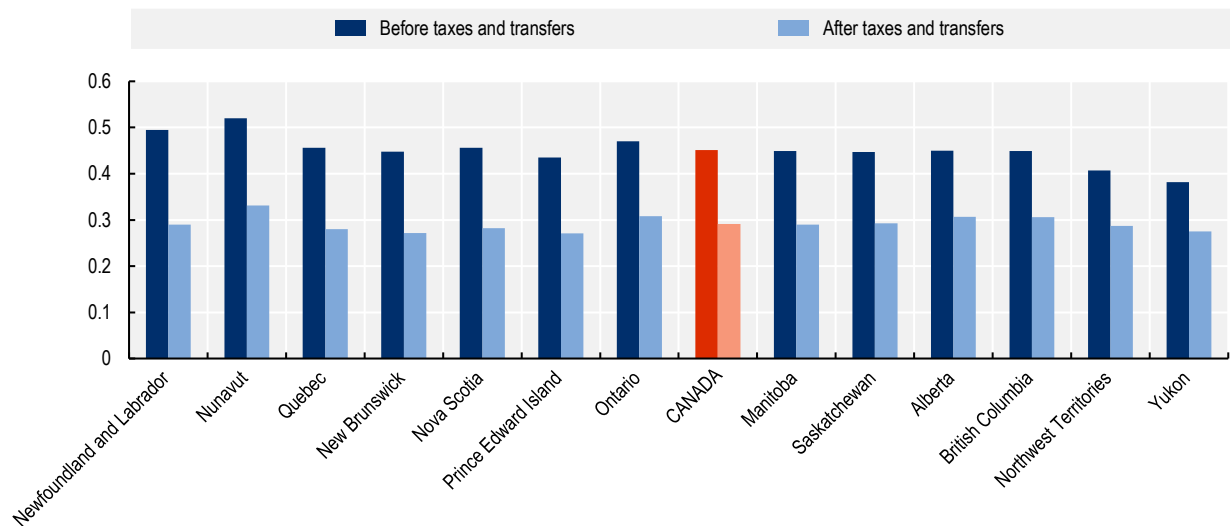


Note: The gender wage gap is here defined as the difference between the median earnings of men and women relative to the median earnings of men. Data refer to full-time employees aged 25-54.

Source: Statistics Canada

2.1.3. Regional Inequality

Taxes and transfers greatly standardise differences in economic inequality between regions (Figure 2.5). Before taxes and transfers, the difference in the Gini coefficient between the most equal (Yukon) and least equal (Nunavut) Canadian regions is 0.138 – a difference that goes down to 0.06 (between Nunavut and Prince Edward Island) after taxes and transfers.

Figure 2.5. Gini coefficient of Canadian regions before and after taxes and transfers, 2020

Source: Statistics Canada

2.2. Budgeting frameworks related to inequality and well-being

2.2.1. The Budget Process

The Budget is presented to the Parliament in Spring, and includes a review of recent economic developments, a discussion of the economic outlook over a five-year horizon, and fiscal plans showing how much the government expects to collect and spend the funds needed for its new policies. The economic forecasts in the budget are informed by a survey of private sector economic forecasters, in order to help ensure objectivity. Projections of federal expenses are based on forecasts of growth contained in the economic outlook (Department of Finance Canada, 2020^[2]).

Preparation of the budget involves a variety of stakeholders. It generally starts with the various Departments and Agencies designing policies and initiatives for proposed funding in the budget, during which time it is mandatory to undertake GBA Plus analysis. This analysis considers the gender and diversity impacts of the proposed policy or initiative and also helps identify any potential barriers to participation or negative impacts. Where a barrier or negative impact has been identified, the design of the initiative should endeavour to, to mitigate these. The GBA Plus analysis for a proposed policy or initiative is reviewed by the gender focal point in each department or agency, who ensures that any analysis has been conducted as effectively and consistently as possible, before it is formally approved by the respective Minister in their Ministerial Mandate Letter. The policy then goes to the respective policy team within the Department of Finance – for example, if it is an education-related policy, it will go to an education policy team. The Prime Minister and the Minister of Finance make the final budget decisions, and the Parliament subsequently approves the final budget motion.

The Canadian Government also holds pre-budget consultations in order to receive input from civil society, industry, and other members of the public, as well as from the Parliament. This process starts when the House of Commons Standing Committee on Finance calls on Canadians to submit written briefs to the Committee highlighting what they consider should be priorities for the next budget. For the 2023 budget, nearly 700 organisations and individuals submitted written briefs. Based on these hearings, the Committee then puts forward a report presenting its recommendations (FINA, 2023^[3]).¹

All budget proposals include a mandatory detailed overview of their expected outcomes, and highlight any impacts on gender and diversity, environment, and quality of life. These expected gender and diversity, and quality of life outcomes are published in the Statement and Impacts Report, which is published as an annex to the Budget.

Since Budget 2019 an Impacts Report (previously called a Gender Report) presents Gender Based Analysis Plus (GBA Plus) impacts for all announced Budget measures has been a common feature of the Budget (Department of Finance Canada, 2020^[2]). Since 2021, it has also included information on the Quality of Life impacts of all proposed budget measures (see following section).

2.2.2. Integrating distributional considerations in budgeting: The role of gender budgeting and GBA Plus

The Canadian Government implements its analysis of inequalities of gender and beyond into the budget process via two key frameworks – Gender Based Analysis Plus (GBA Plus) and the Gender Results Framework (GRF).

An early form of Gender Based Analysis (then without the “Plus”, which was added in 2011 in order to encourage consideration of intersectional factors)² was created by Status of Women Canada in 1995 as part of the United Nations’ Beijing Platform for Action. In 2005, the Standing Committee on the Status of Women released a report looking at the implementation of GBA Plus within the Canadian Government. It concluded that GBA Plus should be implemented across the federal government, as there was strong potential for it to positively impact policy areas which are not traditionally defined as women’s issues – including the federal budget (Government of Canada, 2022^[4]).

In 2007, it became a requirement for line departments to submit their GBA Plus analyses to the Treasury Board Secretariat (TBS), the advising body to the Treasury Board of Canada. The TBS continues to have this ‘challenger’ role, alongside the Privy Council Office (PCO). Both have the power to return a submission to the originating department if they deem it insufficient.

In November 2015, the Prime Minister appointed the first ever Minister of Women and Gender Equality. The current Minister is a member of three Cabinet Committees (CC): The CC on Diversity and Inclusion, the CC on Open Transparent Government and Parliament, and the CC on Growing the Middle Class.

The Department of Finance announced its commitment to gender budgeting in the 2016 Fall Economic Statement. In the 2017 main Budget publication, a “Gender Statement” was included, which contained an overview of gender-related statistics in 2017, and a description of the measures in the 2017 Budget that aimed at addressing gender-based challenges. For the 2018 Budget, the Minister of Finance highlighted the need for GBA Plus analysis in all budgets and off-cycle funding proposals, and announced that the intention was to introduce new legislation making gender budgeting a permanent part of the federal budget-making process.

Women and Gender Equality (WAGE) Canada (formerly Status of Women Canada)³ is the main co-ordinating institution for GBA Plus, involving helping co-ordinate all stakeholders across government, as well as provide training, support and other guidance when it is needed. PCO and TBS continue to play their ‘challenger’ role, and are responsible for validating all GBA Plus analysis that goes to the Cabinet. The Department of Finance also has a role, being responsible for validating all the GBA Plus accompanying budget proposals. Staff in line departments have primary responsibility for undertaking GBA Plus in relation to government decisions. Departments are also expected to include evidence of GBA Plus analysis in their policy statements, implement a responsibility centre to lead implementation, and appoint a senior management representative to lead GBA Plus initiatives (OECD, 2018^[5]).

During its time, GBA Plus has been the subject of several audits by the Office of the Auditor General of Canada (OAG). In 2009, the OAG reported that there was little evidence of GBA Plus being consistently

considered in decision making, and no record of the TBS and PCO carrying out their challenge function. In 2015, a further report noted improvement, but stated that GBA Plus needed to be implemented more systematically across the entire federal government. Most recently, the OAG highlighted that actions taken to identify and address barriers to gender-based analysis did not go far enough, most notably due to a lack of data availability (Office of the Auditor General of Canada, 2022^[6]). WAGE, TBC and PCO have responded to each audit with action plans, involving enhancing GBA Plus tools, updating guidance on submissions for departments, and assessing and reporting on progress more regularly (OECD, 2018^[5]). Overall, pre-budget and medium-term planning exercises consider many different indicators and perspectives on Canadian environmental, social and economic outcomes for many different groups, which allows for capturing distributional issues through a range of angles.

The Gender Results Framework was introduced in the 2018 Budget, to help guide gender budget efforts. Statistics Canada collects and produces the majority of the data for this, and is responsible for monitoring progress on its development. The Department of Finance uses this information to support budget decision making.

2.2.3. How does GBA Plus and the GRF work in practice?

The Canadian Government's commitment to applying GBA Plus in decision making involves several steps, including scrutinising policies for barriers to access and for potential negative impacts on specific demographic groups. Impact assessments are conducted both *ex ante* and *ex post*, meaning that the results can feed into pre-budget consultations and resource allocation decisions, as well as spending reviews.

When proposing a policy, each department must fill out a GBA Plus Department Summary document. Within this, the Department must:

- describe their proposal, say who its target population is, and clarify its expected outcomes
- highlight gender and other demographic characteristics that may be directly or indirectly affected by the proposal
- state the income distribution impacts of the proposal, explaining the assumptions behind the assessment, as well as any generational impacts
- identify the gender and other demographic groups who are expected to be negatively affected by the proposal, or face a barrier to access. This section should also highlight any steps for addressing these barriers
- state when during an initiative's development GBA Plus analysis was carried out
- confirm whether or not the public was engaged on a proposal, and if so, what the nature and format of the public consultations was
- highlight what data sources were used to inform the GBA Plus analysis, and whether there were any notable data gaps (Government of Canada, 2022^[7]).

The Gender Results Framework (GRF) provides a view of Canada's gender equality goals, as well as multiple indicators in order to track the progress towards achievement of these goals. It also provides statistics on indigenous people, those with disabilities, and the LGBTQ community.

The GRF has six pillars:

1. education and skills development
2. leadership and democratic participation
3. poverty reduction, health and well-being
4. economic participation and prosperity
5. gender-based violence and access to justice
6. gender equality around the world.

When proposing a policy, Departments who believe their proposal advances these pillars must highlight this in their GBA Plus Department Summary Document. In particular, they must choose just one pillar that they believe their proposal will advance, and include an explanation of how they expect it to do so (Government of Canada, 2022^[7]).

This information is used by Ministers to help inform budget decisions and it is also presented in the Impacts Report accompanying the budget of Canada, aiming to increase transparency and accountability in relation to government action being taken to progress the areas highlighted in the Framework.

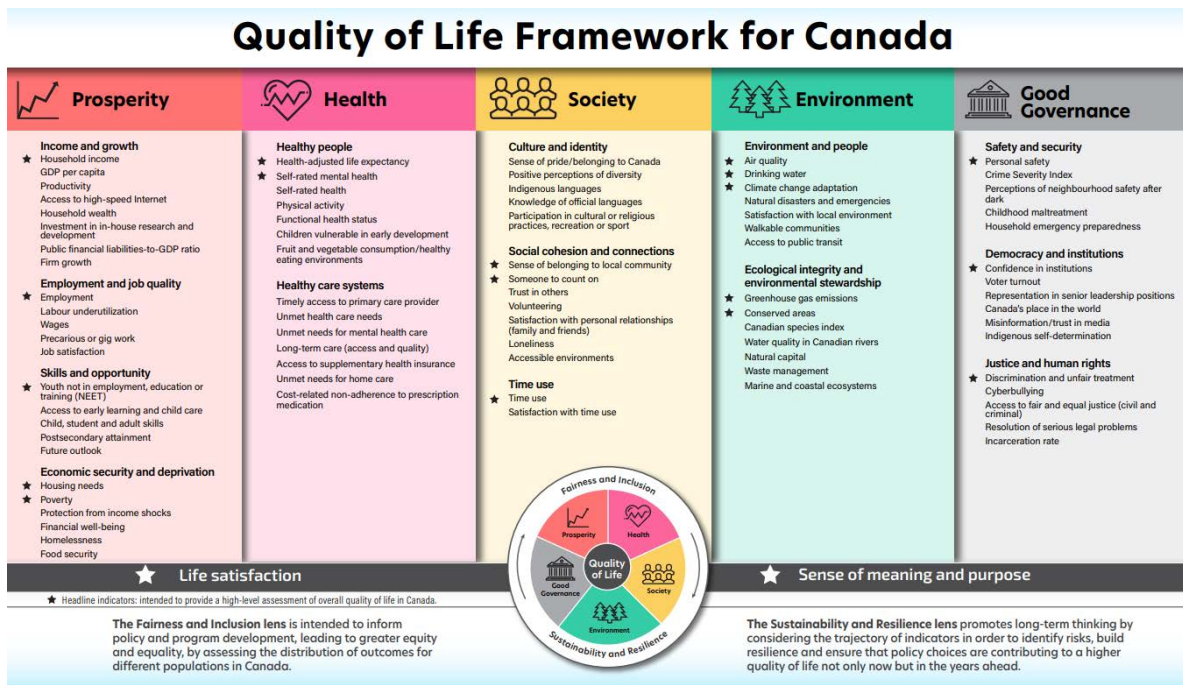
2.2.4. Building distributional considerations in broader frameworks: the Quality of Life Framework

The Quality of Life Framework builds on Canada's GBA Plus approach by introducing a standardised set of domains and indicators to bring a more structured and consistent approach to assessing the nature as well as the distribution of impacts. While gender budgeting looks at who is most affected by new budget measures, the introduction of the Quality of Life Framework now provides additional information on how they are affected.

The Quality of Life Framework's aim is to support growth being inclusive and sustainable, and is used to assess the impact of new measures introduced in the budget. It is composed of five domains – prosperity, health, society, good governance, and environment – and has two cross-cutting lenses, fairness and inclusion and sustainability and resilience. Within its five main domains, the Framework contains 85 indicators (see Figure 2.6) (Statistics Canada, 2022^[8]).

The Framework was developed in 2020-2021 by the Department of Finance, with Statistics Canada playing a key role in data and indicator selection. The five key domains were based on the OECD's Well-being Framework, with some adaptations in order to consider Canada-specific issues more closely (Government of Canada, 2022^[9]).

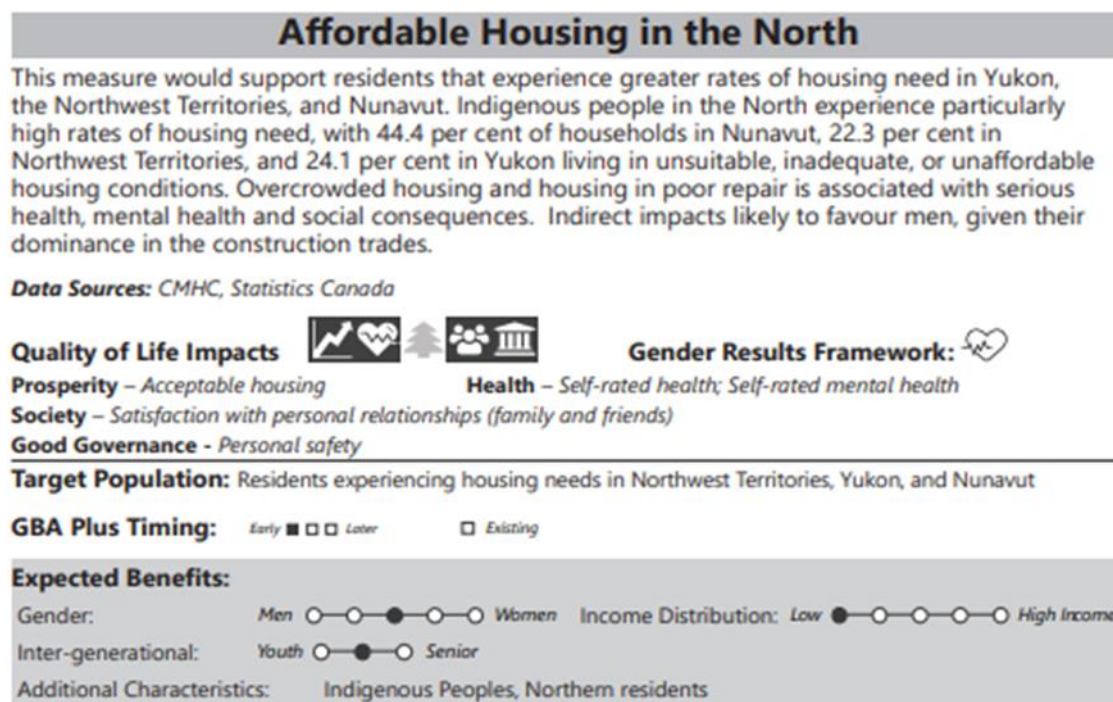
Figure 2.6. Information Sheet on the Quality of Life Framework Indicators



Source: Statistics Canada

Alongside the 2022 Budget, the Department of Finance published a “Statement and Impacts Report on Gender, Diversity and Quality of Life” (Department of Finance Canada, 2022^[10]). Within the report, each new budget measure is assessed in terms of its expected contribution to each of the Quality of Life Framework domains. For each measure, the report highlights the data source of its analysis, looks at the quality of life impacts, and several other factors (see Figure 2.7).

Figure 2.7. Example of Policy Impact Analysis from 2022 Budget Impacts Report



Source: (Department of Finance Canada, 2022_[10])

2.2.5. The Parliamentary Budget Office

The Parliamentary Budget Office (PBO) provides non-partisan financial and economic analysis, independent of the government, in order to support parliamentary debate and help ensure the transparency and accountability of the budget process. It was established in 2006 as part of the Federal Accountability Act (Government of Canada, 2006_[11]).

The PBO is split into two components – the Economic and Fiscal Analysis Division, which provides economic outlooks and risk assessments, and the Budgetary Analysis and Costing Division, which analyses the accuracy of programme cost estimates. On several occasions in the past, the PBO has undertaken distributional analysis, most recently analysing the distributional implications of federal carbon pricing (see Box 2.1), a national guaranteed basic income (PBO, 2021_[12]) and changes to the personal income tax regime (PBO, 2016_[13]).

2.3. Tools for assessing the distributional impacts of budget decisions

2.3.1. Microsimulation models: SPSD/M

The Social Policy Simulation Database and Model (SPSD/M) is a microsimulation model owned by Statistics Canada and used to assess the cost implications and income redistribution effects of changes in the tax or cash transfer system. The model is used by federal departments to assess the fiscal costs and economic implications of policies and programmes, as well as the potential distributional impacts of proposals. For example Employment and Social Development Canada, has used it to respond to questions from senators (Employment and Social Development Canada, 2021^[14]), as well as for an evaluation of the national child benefit initiative (Employment and Social Development Canada, 2005^[15]). This implies that, even if distributional analysis is not included in the budget submission, such analysis is conducted upstream when developing and assessing policy measures and spending proposals.

Several other public bodies also regularly use. Beyond the executive, the Parliamentary Budget Office has used it to assess fiscal costs and respond to requests by Members of Parliament, including looking at whether the introduction of new benefits impacted receipt of previously existing benefits (PBO, 2022^[16]), The Library of Parliament used it for an analysis of Canada's retirement income system (Canadian Library of Parliament, 2019^[17]). As the model is publicly available, it can also be used by universities, think tanks and private consultants (Statistics Canada, 2022^[18]).

The model is based off the SPSD public database, which was constructed by combining administrative data from personal income tax returns and unemployment claims with survey data on family incomes, employment, and spending patterns. The survey weights are adjusted to ensure that the sample population (which consists of just over 1 000 000 individuals residing in 300 000 households) corresponds to the actual population, using data from the Census and the Canada Revenue Agency to check this (Statistics Canada, 2022^[18]).

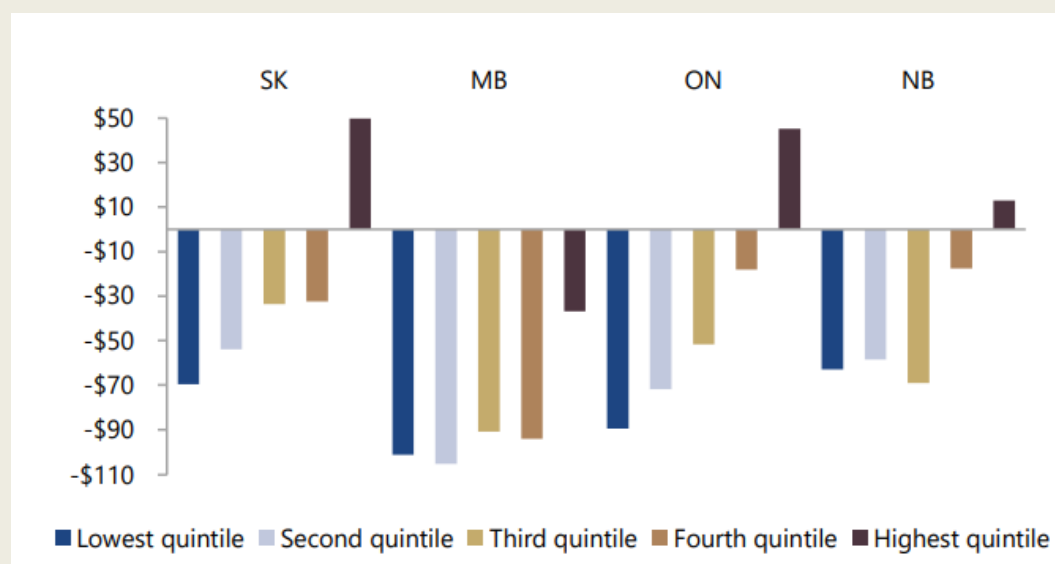
The key programme, SPSM, can simulate the past two decades of the Canadian tax and transfer system.⁴ The user is able to adjust the already included parameters as they see fit (known as “black-box mode”, as well as write entirely new algorithms and incorporate them into the existing system (known as “glass-box mode”) (Statistics Canada, 2022^[18]).

Box 2.1. Distributional Analysis of the Federal Carbon Pricing System

In October 2018, the Government of Canada announced details of a carbon pricing system for Canada, applying to provinces and territories that did not have adequate climate pricing plans of their own. The system consists of two components: a direct carbon levy set initially to USD 20 per tonne of CO₂ equivalent and rising to a maximum of USD 50, and an output-based pricing system, applied to the production of goods and services of industrial facilities with emissions above 50 000 tonnes of CO₂ (PBO, 2022^[19]).

PBO published a report in order to provide an independent estimate of the net fiscal impact of households in four key provinces: Ontario, New Brunswick, Manitoba and Saskatchewan. It found that the benefits from the system were generally progressive, largely due to the government's promise that any revenues generated under the system would be returned to the province or territory in which they were generated. Indeed, only one quintile, the top one, was predicted to see a net loss in income (Figure 2.8).

Figure 2.8. Quintile distribution of household carbon cost net of amounts paid in 2019-20



Source: (PBO, 2022^[19])

2.4. Data and information infrastructure

2.4.1. Data for microsimulation

The survey data for the SPSD/M microsimulation model predominantly comes two sources: The Canadian Income Survey (CIS) and the Survey of Household Spending (SHS).

The CIS is a cross-sectional survey conducted nationwide, and administered to a sub-sample of Labour Force Survey respondents. Questions either come from Statistics Canada's Design Resource Centre (QDRC), or from other existing Statistics Canada Surveys. Information about households is obtained from one knowledgeable household member, in order to avoid the high costs of the repeat visits needed to obtain information from each respondent. Households are kept as respondents if information for at least one person is provided, and any missing data within these households is imputed. The most recent CIS data contains a sample of 50 000 individuals within 25 000 households (Statistics Canada, 2020^[20]).

The SHS gathers information on the spending habits of Canadians, in order to measure changes in these spending patterns. It incorporates personal income tax data in order to have information on annual income of household members, and collects information about the demographic characteristics of the household, including type, age, and tenure. The data are collected on a monthly basis for a full year, via both a questionnaire, which is used for more expensive goods that are purchased less frequently, and an expenditure diary, which is used for less valuable and more frequently purchased items. On top of their use within the SDSD/M database, the SHS data are also used as an input for to calculate GDP and the Consumer Price Index. It contains 12 000 households and expenditure data for 30 categories (Statistics Canada, 2022^[21]).

2.4.2. The Gender, Diversity and Inclusion Statistics Hub

The Gender, Diversity and Inclusion Statistics hub was launched by Statistics Canada and developed in collaboration with WAGE,⁵ the Department of Finance, Global Affairs Canada and others. The development of the hub itself was largely developed by Statistics Canada, while the involvement of the other departments was more for the development of the Gender Results Framework itself (e.g. selection of indicators, structure of pillars, setting of goals, etc.). It intends to increase the quality of disaggregated data, particularly data broken down by disability, gender identity, sexual orientation, Indigenous identity, immigrant status and visible minority status. Many of the indicators align with other international frameworks, such as the United Nation's Sustainable Development Goals.

In order to construct the Hub, Statistics Canada surveyed data users in the government, academia, and non-governmental organisations on their data requirements. 70% of responses identified a desire for greater data availability for gender, ethnic groups, immigrations, those with disabilities, 2SLGBTQI+ groups, and the indigenous population (Statistics Canada, 2023^[22]).

The hub is partially responsible for the tracking of the Government of Canada's progress on the Gender Results Framework indicators. Stats Can is responsible for tracking progress against the indicators outlined in this document [Gender Results Framework placemat - Women and Gender Equality Canada](#). The Ministry of Finance also plays a role, by identifying which budget measures advance the Gender Results Framework, and setting these out in the Impacts Report ([Budget 2023 Impacts Report \(canada.ca\)](#)).

2.4.3. Quality of Life Hub

The Quality of Life Hub is the database used for the Quality of Life Framework. It highlights the six domains, and shows the indicators used for each of them, including how each indicator is defined, how it is measured, as well as links to its data sources, any visualisations of the data, and any previous analysis in which the indicator had been used. It also contains some explanation of the two cross-cutting lenses. All this information is publicly available on the Statistics Canada website.

2.4.4. WAGE GRF

The "Woman and Gender Equality" page on the government of Canada website also serves as a database, in this case for the Gender Results Framework. Much like the Quality of Life Framework, it highlights the six domains, and outlines the indicators used within these domains. For each of these indicators, it provides the most recent data source, which in many cases is broken down into age groups, ethnicity, immigration status, and sexual orientation.

2.4.5. Disaggregated Data Action Plan

In the 2021 Budget, it was announced that USD 172 million would be given to Statistics Canada over a five-year period for a Disaggregated Data Action Plan (DDAP), with the intention of providing and making widely available detailed statistical data in order to account for how economic, social and policy variables impact women, LGBTQ, minorities, and those with disabilities. The plan will allow for greater data disaggregation within several key surveys, including the Labour Force Survey, the Canadian Community Health Survey, and the General Social Survey, which are all heavily used for the indicators in the GRF. In 2022, Statistics Canada released a report highlighting the progress of the DDAP, highlighting how it had increased sample sizes for its flagship surveys, and increased the amount of data available in the Gender, Diversity and Inclusion Statistics Hub. The report also notes how Statistics Canada is increase disaggregation in other areas, including for a Centre for Municipal and Local Data (Statistics Canada, 2022^[23]).

Infographic 2.1. The Disaggregated Data Action Plan

BETTER DATA FOR BETTER DECISION-MAKING

DISAGGREGATED DATA ACTION PLAN

Why it matters to you

The plan will lead to the production of detailed statistical information to highlight the experiences of specific population groups, such as women, Indigenous peoples, racialized populations and people living with disabilities.

- Enhanced engagement and communication**
 The voices of diverse groups and communities will be heard to better reflect their experiences and meet their data needs.
- Expanded disaggregated data**
 More information will be available on diverse populations at various levels of geography.
- Increased access to disaggregated data**
 More data will be accessible to the public, all levels of government, and other data users.
- Increased analytical insights on diverse groups of people**
 Better data, analyses and insights that shed light on inequities and promote fairness and inclusion in decision-making will be produced.
- Promotion of national statistical standards**
 Statistical standards will be reviewed, developed and promoted in order to enable data comparisons over time and across jurisdictions.

#DiversityData for Good!

Understand: Measure the health, social, economic and environmental experiences and outcomes of Canadians.
Act: Enable more equitable delivery of programs and services.
Monitor: Track progress toward a more fair and inclusive society.
Your privacy and confidentiality are assured.

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STATISTICS CANADA DELIVERING INSIGHT THROUGH DATA FOR A BETTER CANADA

Statistics Canada / Statistique Canada

www.statcan.gc.ca

Source: Statistics Canada

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Notes

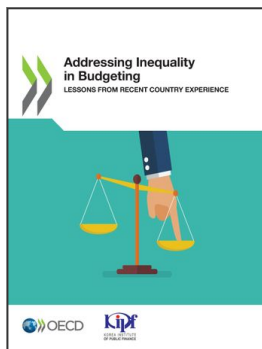
¹ See: <https://www.ourcommons.ca/Committees/en/FINA/StudyActivity?studyActivityId=11712535> and <https://www.ourcommons.ca/DocumentViewer/en/44-1/FINA/report-10/>.

² The Government of Canada's website lists these factors as: indigenous heritage, age, education, language, religion, culture, ethnicity, geography (urban, rural, remote, Northern), socio-economic status, family status, sexual orientation, and mental or physical disability.

³ Note that in December 2018, Status of Women Canada became a federal department and was renamed Women and Gender Equality Canada (WAGE).

⁴ The programme is written and compiled using the C++ programming language.

⁵ Formerly Status of Women Canada.



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