



FEMINIST SCORECARD

2022

CLOSING THE GAPS TOWARDS A
FEMINIST, GREEN COVID-19 RECOVERY



OXFAM

Canada

Feminist Scorecard 2022

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This year's scorecard was written by Brittany Lambert, Amar Nijhawan, Diana Sarosi, Dana Stefov and Ian Thomson, with support from Megan Lowthers, Lauren Ravon and Fatuma Shideh.

Oxfam is a global movement of people working to end injustice and poverty. Our mission is to build lasting solutions to poverty and injustice while improving the lives and promoting the rights of women and girls.

Oxfam Canada

39 McArthur Avenue, Ottawa, ON K1L 8L7

1 800 466 9326

info@oxfam.ca

www.oxfam.ca

 [OxfamCanada](https://www.facebook.com/OxfamCanada)

 [oxfamcanada](https://twitter.com/oxfamcanada)



CONTENTS

Introduction	2
Methodology	3
1 Investing in the Care Sector	6
2 Investing in Women’s Leadership and Gender-Based Analysis	9
3 Ending Gender-Based Violence and Upholding Sexual and Reproductive Health and Rights	13
4 Reducing Poverty for the Most Marginalized Women	17
5 Upholding the Rights of Indigenous Women	21
6 Tackling Climate Change and Regulating Extractive Industries	24
7 Global Leadership on Women’s Rights	27
8 Responding to Humanitarian Crises and Building Lasting Peace	30
9 Addressing the Unequal Economics of Women’s Work	33
10 Building a Progressive Tax System	36
Endnotes	40

Land acknowledgement

Oxfam Canada acknowledges the historical and ongoing oppression and colonization of all Indigenous Peoples, cultures and lands in what we now know as Canada. We commit to acting in solidarity with First Nations, Inuit and Métis peoples in their struggles for self-determination and decolonization and in support of the Calls to Action of the Truth and Reconciliation Commission (2015) and the Calls for Justice of the National Inquiry on Missing and Murdered Indigenous Women and Girls (2019). Oxfam Canada’s offices are located on the unceded, unsurrendered traditional territories of the Algonquin Anishinabe, Musqueam, Squamish and Tsleil-Waututh peoples. We recognize the privilege of operating on lands that these peoples have nurtured since time immemorial. As guests on these lands, we commit to walking in solidarity with our host nations and according to Oxfam’s values of equality, empowerment, solidarity, inclusiveness, accountability and courage.

INTRODUCTION

As COVID-19 ran its course for a second year, inequality exploded — the world witnessed the biggest increase in super-rich fortunes ever recorded. The wealth of the world's 10 richest men doubled from \$700bn to \$1.5tn USD throughout the two years of the pandemic, while 99% of humanity saw themselves collectively worse off. This unprecedented level of inequality is cleaved along deep gender and racial lines. The COVID-19 crisis cost women around the world at least \$800bn USD in lost income in 2020, and 13 million fewer women are expected to have been employed in 2021 compared to 2019.¹ The pandemic has set gender parity back by an entire generation. In Canada, the pandemic knocked down women's participation in the labour force from a historic high to its lowest level in 30 years, dipping to 55% for the first time since the early 1980s. The pandemic has hit racialized groups hardest — they have faced the most job losses and highest exposure to COVID-19 while having the least access to healthcare and social protections. Not surprisingly, in many countries, Black people died at a much higher rate than white people.

Globally, over 160 million more people were forced into poverty and governments struggled to provide the necessary resources to respond to UN appeals to address extreme famine levels. At the same time, people's lives were upended by climate-induced disasters. The 10 most expensive weather events of 2021 alone caused over \$125bn USD in damage.² The UN estimates that 274 million people will require humanitarian assistance in 2022 — the highest figure in decades — and an investment of upwards of \$41bn USD will be needed to address basic humanitarian needs worldwide.³ At the same time, global debt has risen to \$226tn USD, the highest levels since World War II.⁴ International financial institutions put in place various measures to support governments in dealing with the fallout from the pandemic, but, without their debts being cancelled, the poorest are only spiraling further into an already deep debt crisis.⁵

The level of crisis faced by the world as we enter the third year of the pandemic and, most likely, another year of record high temperatures and climate disasters, is overwhelming. Around the

world, people are struggling to make ends meet and many governments do not have the resources to ensure no one is left behind. Meanwhile, the super-rich enjoy lives that are out of this world, accelerating climate change in the process. This level of inequality is dangerous, and it is starting to rip societies apart. People tired of losing out are on the streets demanding justice. Rage and hatred are driving a trans-national populist movement marked by racism, misogyny, homophobia, bigotry and violence. Addressing inequality is fundamental to building a fairer and more sustainable future that serves all people.

Within this troubling context, Oxfam Canada is releasing its sixth edition of the Feminist Scorecard, assessing the Canadian government's actions at home and around the world towards a feminist, green recovery. Feminist Scorecard 2022 provides a snapshot of the government's actions from March 2021 to February 2022 looking at 10 policy areas: the care economy, representation and leadership, gender-based violence and sexual and reproductive health and rights, poverty, the rights of Indigenous women, climate change and extractive industries, global development, conflict and crisis, work and pay equity and taxation.

There is no doubt this has been another challenging year for the government. The fall election provided the Liberals with another mandate to govern, but they fell short of a majority mandate. With a new cabinet in place and updated mandate letters, now is the time to close gaps and bring their unfinished business across the finish line. The world needs a feminist, green recovery now, and the government put forward several laudable initiatives this past year, which moved the needle towards that goal.

Budget 2021, the first federal budget presented by Canada's first female finance minister, Chrystia Freeland, following consultations with feminist leaders, delivered historic investments to advance gender equality. The government also moved forward key initiatives in support of Indigenous and racialized women and 2SLGBTQ people.

But gaps remain, particularly for the most marginalized women and gender-diverse people who have been sliding deeper into poverty as a result of the pandemic. Various benefit measures to support those unable to work due to COVID-19 or those caring for

others continued throughout the second year of the pandemic, but a large number of people continue to fall through the cracks. Major problems surfaced for some of the poorest who saw other critical income supports clawed back. While unprecedented investments in a pan-Canadian early learning and child care sector will drive women's economic equality, a broader vision for the care economy is needed that invests in decent work for women and is a building block of a just transition. Canada invested significant resources towards global mechanisms to ensure vaccines reach poorer countries, but more is needed to remove structural barriers to vaccine production for a more equitable distribution. Canada doubled its international climate finance commitment over the next five years and promised to end public financing of fossil fuel expansion. However, devastating weather events in 2021 exposed how ill-prepared we are as a country to face the climate emergency.

Underlying all of this is the need to tackle inequality. Promises have been made on this front, especially around fair taxation, that yet need to be fulfilled. Considering the windfall the richest have accumulated during the pandemic, the government should move quickly to establish a wealth tax in order to increase resources for public services that level the playing field for the most marginalized women and gender-diverse people.

Considering the progress the federal government has made towards advancing gender equality over the last six years, now is the time to home in on strengthening intersectional analysis (GBA+) and finding ways to engage more meaningfully with the feminist movement. They go hand-in-hand. The government has made a distinct effort to take an inclusive approach to policy making by setting up various advisory bodies and consultation processes. But the government should collaborate directly with the feminist movement as it drives forward huge public policy initiatives on housing, jobs and child care, among others. More meaningful engagement will provide the government with the insights needed to live up to its GBA+ obligations. A feminist, green recovery is within reach — it is a matter of choices. With the right data, analysis and engagement of civil society, the right choices will be made.

METHODOLOGY

No single change could transform the lives of women and gender-diverse people living in poverty and struggling to realize their rights. The barriers women, in all their diversity, face and the opportunities they lack stem from complex and long-entrenched systems of inequality and discrimination. A holistic approach that addresses a myriad of interconnected factors is therefore required to make real progress towards gender equality.

Oxfam Canada's Feminist Scorecard 2022 presents a feminist assessment of the Canadian government's COVID-19 recovery from March 2021 to February 2022. Ten policy areas are assessed:

- 1 Care economy: investing in the care sector
- 2 Representation and leadership: investing in women's leadership and gender-based analysis
- 3 Gender-based violence and sexual and reproductive health and rights: ending gender-based violence and ensuring bodily autonomy
- 4 Poverty: reducing poverty for the most marginalized women
- 5 Indigenous women: upholding the rights of Indigenous women
- 6 Climate change and extractives: tackling climate change and regulating extractive industries
- 7 Global development: global leadership on women's rights
- 8 Conflict and crisis: responding to humanitarian crises and building lasting peace
- 9 Work and pay equity: addressing the unequal economics of women's work
- 10 Tax: building a progressive tax system

Each of the policy areas includes an analysis of where the government got it right and where it missed the mark and provides recommendations for the way forward.

The Feminist Scorecard 2022 focuses on policy initiatives made by the Canadian government between March 2021 and February 2022 only. The scorecard

4 Feminist Scorecard 2022

does not offer a comprehensive analysis of every government policy decision that impacts women and gender equality, nor does it reflect the state of women's rights in Canada or globally. Rather, it presents an assessment of actions that have or have not been taken by the government in these 10 policy areas to advance a feminist, green recovery to COVID19. It is, in the simplest of terms, a snapshot of the volume and quality of federal government action during this specific time period.

Policy areas are rated using a traffic light system — red, yellow, green — indicating very little, some or significant progress.

A more in-depth analysis of the policy areas covered by the Feminist Scorecard, in addition to an articulation of the feminist principles that guide Oxfam Canada's work, can be found in a number of recent publications, including:

- [Oxfam Canada's Feminist Principles: What they are and how they serve as a guidepost for our work](#) (2018)
- [A Feminist Approach to Localization: How Canada can support the leadership of women's rights actors in humanitarian action](#) (2018)
- [A Feminist Approach to Women's Economic Empowerment: How Canada can lead on addressing the neglected areas of WEE](#) (2019)
- [Feminist Aid: A call for G7 leaders to beat inequality](#) (2019)
- [Who Cares? Why Canada needs a public child care system](#) (2019)
- [Time to Care: Unpaid and underpaid care work and the global inequality crisis](#) (2020)
- [Investing in a Feminist Green COVID-19 Recovery: Oxfam Canada's recommendations for Budget 2021](#) (2020)
- [Oxfam's Recommendations for Canada's Feminist Foreign Policy](#) (2020)
- [The Inequality Virus: Bringing together a world torn apart by coronavirus](#) (2021)
- [Oxfam's Recommendations for Canada's 2021 Climate Finance Renewal](#) (2021)
- [Feminist Approaches to Climate Justice: A toolkit for building inclusive climate advocacy](#) (2021)
- [The Impact of COVID-19 on Women's Rights Organizations](#) (2021)
- [Advancing Canada's Global Leadership on Sexual and Reproductive Health and Rights](#) (2021)
- [The Ignored Pandemic: The Dual Crises of Gender-Based Violence and COVID-19](#) (2021)
- [Inequality Kills: Action needed to combat inequality in the wake of COVID-19](#) (2022)



GREEN = SIGNIFICANT PROGRESS



YELLOW = SOME PROGRESS



RED = LITTLE PROGRESS

FEMINIST SCORECARD

2022



WHAT ACTION has THE GOVERNMENT TAKEN to ADVANCE WOMEN'S RIGHTS and GENDER EQUALITY?



CARE WORK

The government's historic investment in a national child care system was a huge step forward for women's economic equality. Now is the time to look at a broader strategy to grow Canada's care economy ensuring affordability, quality and decent work.



REPRESENTATION & LEADERSHIP

The Prime Minister's latest cabinet goes beyond gender parity and gives women powerful roles to shape Canada's future. The government's consultative approach has led to important and long-called-for feminist investments. However, Canada must do more to support and meaningfully engage the feminist movement — and strengthen its own intersectional approach — to preserve gender equality gains made in the past decades.



GENDER-BASED VIOLENCE & SEXUAL & REPRODUCTIVE HEALTH & RIGHTS

Major federal investments in 2021 to support community-based organizations fighting gender-based violence and promoting sexual and reproductive health and rights were welcome. The government should now deliver the promised 10-year National Action Plan to End Gender-Based Violence without delay and before the end of 2022. Funding to the 2SLGBTQ movement is growing and should be sustained.



POVERTY

The government continued to provide critical income supports during the second year of the pandemic but, for the most marginalized women and gender-diverse people, benefits remain inaccessible or have led to a clawing back of other support programs. As the costs for necessities continue to rise, those at the margins are falling deeper into poverty.



RIGHTS OF INDIGENOUS WOMEN

The federal government has been too slow in addressing the social and economic inequities faced by Indigenous peoples. Despite some progress, many Indigenous women were disappointed by the federal response to the National Action Plan on Missing and Murdered Indigenous Women and Girls and the protracted legal battle to end discrimination against First Nations children.



CLIMATE CHANGE & EXTRACTIVES

Despite important commitments at the COP26 global climate change summit, Canada still fell short on emission reduction goals and climate finance commitments to meet its fair share. Meeting the adaptation needs of the most vulnerable and holding big companies accountable needs to be prioritized in the government's approach.



GLOBAL DEVELOPMENT

Canada made bold and unprecedented global investments to support a caring economy. To end the pandemic and reverse the setbacks for women's rights, Canada needs to tackle global vaccine inequity and make long-term investments to support developing countries struggling with the devastating economic fallout from COVID-19.



CONFLICT & CRISIS

Canada stood out among its peers when it pledged to welcome 40,000 Afghan refugees and prioritize women leaders, human rights defenders and LGBTQ individuals but it can't end there. Canada must increase humanitarian assistance and address the global hunger crisis — which disproportionately affects women and girls — and the wars fueling it.



WORK & PAY EQUITY

Women in low-wage, precarious sectors were hardest hit by the economic downturn. More federal action is needed to close the gender gap around employment equity and to invest in women-majority sectors — all with a focus on expanding access to decent work for the most marginalized women.



TAX

While a GBA+ lens is applied in the federal budget, Canada still has a long way to go in reforming our tax system to root out tax measures that disproportionately benefit the wealthiest Canadians — the majority of whom are men. The government has promised to tax extreme wealth inequality and close tax loopholes, but policies that disproportionately benefit the wealthy and help corporations avoid paying their fair share persist.

1 INVESTING IN THE CARE SECTOR

SCORE: GREEN

The Issue

Canada's care economy has been pushed to its limit during the pandemic, after decades of underspending that had left care sectors (such as healthcare, child care, elder care, domestic work and others) in a state of disorder, caregivers overwhelmed and more people in need of care. Repeated lockdowns had a profound impact on the heavy unpaid household care responsibilities that disproportionately fall on women — not only in Canada, but around the world. Even before the pandemic hit, 42% of women of working age globally said they were unable to do paid work because of their unpaid care and domestic work responsibilities — compared to just six percent of men.⁸

This year, governments have started to recognize how crucial care is for society to function. The federal government's historic \$30bn investment in a universal early learning and child care system across Canada was a huge



CARE WORK

Canada's care economy was pushed to its limit over the first two years of the pandemic. Women increased their already disproportionate load of unpaid care work in the household. In addition, paid care work is often feminized, racialized and characterized by precarious employment or migrant labour. Canada's ground-breaking investment in a national child care system is a crucial step towards women's economic equality and provides a basis for building broader universal care systems to meet the full range of care needs.

“High-quality, affordable and accessible child care is essential to our economic recovery. It's time to get it done.”

— The Hon. Karina Gould, Minister of Families, Children and Social Development (2021)⁶

“Right before the pandemic, care was not being talked about within a public narrative in the same way — not only with child care, but seniors care and care sectors at large. We have definitely seen that shift in the past 18 months. There is now consensus that care work and the care economy are important drivers of economic activity and recovery.”

— Pamela Uppal, Ontario Non-profit Network (2021)⁷

step forward, following decades of advocacy by child care advocates. Following federal agreements with the provinces and territories, now is the time to put together concrete plans in each province to expand child care spaces, reduce fees and improve the working conditions of child care workers with the aim of moving towards non-profit and public sector driven child care systems.

However, much still remains to be done to build equitable and integrated care systems. Despite recent public investments, Canada's existing system to address the needs of people who require care is rooted in a market-based approach. There are still major gaps in the accessibility, affordability and quality of care for those who need it the most, including the elderly and people living with disabilities. The conditions in long-term care homes in Canada was particularly dire, with 20,000 deaths reported in residential care since March 2020 due to COVID-related conditions.⁹ Now is the time to take an integrated, human rights-based approach to care that recognizes care as a right and a public good and rewards care workers with decent work.

Where the government got it right

The 2021 federal budget delivered a historic investment of \$30bn over five years to build a national early learning and child care system, including dedicated funding of \$2.5bn for Indigenous early learning and child care. Answering the call of child care advocates, these investments will support the expansion of child care spaces and the reduction of parent fees to \$10 a day within five years. It is critical that these investments go towards the expansion of the non-profit and public sectors in order to facilitate system building and not be used for tax credits. The government quickly headed into negotiations with the provinces and territories to put in place agreements that outline principles and targets on how the money should be spent. By March 2022, bilateral agreements had been signed with each of the provinces and territories except Ontario.

The budget also committed to \$3.5m for a new Federal Secretariat on Early Learning and Child Care, which was set up by early 2022¹⁰ and the creation of a new National Advisory Council on Early Learning and Child Care to provide expert advice. An additional

\$29.2m over two years was allocated to support accessibility for children with disabilities — a welcome recognition that close to 200,000 children in Canada have disabilities and a sign the government is strengthening its intersectional analysis.

After negotiations and consultations with stakeholders and provincial, territorial and Indigenous partners, the government aims to table federal legislation to enshrine the principles of a Canada-wide child care system in law.¹¹ Advocates applauded this commitment in support of lasting federal support and are hopeful that the child care advocacy movement is meaningfully engaged in the formulation of the legislation to ensure a strong law is implemented.

The federal government has also recognized the importance of investing in the care economy internationally. At the United Nations' Generation Equality Forum in June 2021, Canada announced \$100m in new international development assistance for programming around paid and unpaid care, making it the first donor country in the world to do so in its international assistance budget. This trailblazing commitment should be channeled to women's rights organizations in the Global South to change behaviours and attitudes and advocate for policies and systems to address the global care crisis.

Where the government missed the mark

The expansion of child care spaces is dependent on the construction of child care spaces and growth in the child care labour force. Both require further investment and targeted actions. Reaching the target of 200,000 new child care spaces in the next five years will require an investment upwards of \$10bn. The child care workforce has been undervalued for decades and this neglect has led to a recruitment and retention crisis. Without a significant commitment and investment to improve working conditions and wages, it will not be possible to expand spaces. Considering the workforce is largely made up of racialized women, this is an opportunity to invest in decent work in a women-dominated sector. Setting provincial wage grids and providing workers with training and development opportunities as part of the agreements was a good first step.¹²

Access to safe, quality care in long-term care (LTC) homes has not advanced with the urgency needed, following the tragedy of lives lost in these facilities during the first year of the pandemic. Encouragingly, Budget 2021 included close to \$3bn over five years, starting in 2022–23, to help ensure provinces and territories provide a high standard of care in LTC homes.¹³ In addition, provincial LTC task forces have been established and there are early movements to establish national standards for LTC to promote quality care.¹⁴ It is unclear if the provincial task forces' recommendations have been adopted, given the lack of timelines and public information about LTC reforms and change. Extensive research shows that for-profit and privatized systems of LTC deliver inferior care across a variety of measures. Creating accessible and high-quality supports for vulnerable seniors and people with disabilities begins with getting the profit out of care.¹⁵

Protecting the rights of migrant care workers is a key issue to be addressed in building a care economy, especially given the impacts of COVID-19. There are approximately 25,000 migrant care workers in Canada today, almost all of whom live in employer homes.¹⁶ During the pandemic, migrant care workers — the overwhelming majority of whom are racialized women — were cut off from social and personal support networks, unable even to send remittances home to their families in need abroad. Additionally, close to one in three care workers lost their jobs, either temporarily or permanently, because of COVID-19. Even if workers were not living in homes provided by their employers, few income supports were available to ensure their basic needs were met. One in three migrant care workers that lost work reported ongoing problems in obtaining emergency income support, such as the Canada Emergency Response Benefit or Employment Insurance.¹⁷ Considering domestic workers are at a higher risk of exploitation, the government should work with the provinces and territories to ratify the International Labour Organization Convention 189 on the protection of domestic workers. The Convention protects the rights of domestic workers by ensuring decent working conditions, such as rest time, minimum wage, protective measures against violence and choice with regard to housing and leave time.

What's needed now:

- Establish a federal integrated care system task force, to examine paid and unpaid care work, with the aim of building a holistic care system in Canada that recognizes care as a human right. Work to build a comprehensive system to address the full spectrum of care needs, including child care, early childhood education, disability and long-term care, and elder care.
- Develop a broad and inclusive labour market strategy to achieve high-quality care jobs and reduce and redistribute women's unpaid care work by improving access to public care services for children, the elderly and people living with disabilities.
- Establish national standards for long-term care, including standards for fair pay, access to training and improved working conditions for long-term care workers.
- Improve access to and the quality of home-based and community-based healthcare and social supports for those in need (such as seniors and people with disabilities), upholding the principles of relational care, non-profit delivery, effective coordination across systems and transparency/accountability.
- Work with the provinces and territories to uphold the labour rights of caregivers and domestic workers, including living wages, and ratify the International Labour Organization Convention 189 on the protection of domestic workers.

2 INVESTING IN WOMEN'S LEADERSHIP AND GENDER-BASED ANALYSIS

SCORE: GREEN

The Issue

Given the pandemic's disproportionate socio-economic impact on marginalized women, inclusive leadership is key to ensuring an equitable response to and recovery from COVID-19. In Canada, female leaders have taken important and visible roles. Prime Minister Trudeau's latest cabinet appointments go beyond gender parity and give women real power to shape Canada's future. Women now occupy key roles such as minister of finance, minister of trade, minister of foreign affairs and minister of defense. More women of colour in cabinet would help raise the government's intersectional approach and perspective to the next level. We also saw more women elected to Parliament in the last election. However, the gender gap there remains wide.

Equally important are the women leaders who aren't making headlines but are directly supporting their communities through these difficult times. The non-profit sector plays a vital role in serving communities and advocating for policy changes that advance gender equality and racial



REPRESENTATION & LEADERSHIP

Women now hold many of the most important portfolios in Prime Minister Trudeau's new cabinet, putting them at the forefront of our federal decision-making. Budget 2021 was a feminist budget, both in process and substance. Following consultations with the feminist movement, the budget delivered historic investments in child care and community services. Going forward, the government must continue to support and meaningfully engage the feminist movement, which has suffered serious losses in fundraising and capacity due to the pandemic. Canada also needs to strengthen its GBA+ approach — especially the depth of intersectional analysis — to ensure an equitable economic recovery.



I am proud to announce the members of the new Task Force on Women in the Economy. Their diverse perspectives will help our government make smart, targeted investments through Budget 2021 and beyond to advance gender equity and address the systemic barriers and inequities faced by women, including Black, Indigenous and people of color — so that Canada's economic recovery leaves no one behind."

— The Hon. Chrystia Freeland, Deputy Prime Minister and Minister of Finance (2021)¹⁸

justice. More than 75% of workers in this sector are women.¹⁹ Yet women are not equally represented in senior level positions and racialized women tend to be working for organizations serving immigrant, refugee and other racialized communities. These women and their organizations must be valued and supported by the government and more needs to be done to ensure decent work in the sector.

As the government continues to build out its COVID-19 recovery plan, it is critical that engagement with civil society takes on a more meaningful approach that recognizes them as partners in the quest for a more equal and sustainable future.

Where the government got it right

Following the September 2021 election, Prime Minister Trudeau maintained his commitment to a gender-equal cabinet. In the new 38-person cabinet, 19 ministers are women. But, only four are women of colour. Women were appointed to some of the top roles, including finance minister and deputy prime minister, minister of foreign affairs, minister of trade and minister of defense. Election 2021 also led to the highest number of women ever to sit in the House of Commons — 103. A record number of candidates — eight — were elected from the 2SLGBTQ community. Twelve Indigenous MPs and nine Black MPs now sit in Parliament, including one new Black female MP who arrived in Canada as a refugee.²⁰ The election of more women and people with intersectional identities is encouraging and will help ensure that policy decisions respond to the needs of Canadians in all their diversity. The Senate also became gender-equal with the appointment of five new Senators in 2021.²¹ Despite this progress, however, movement towards gender parity in the House of Commons remains slow and women's representation still only stands slightly above 30%.²² One of the main challenges is that women nominated to run as candidates are often put in unwinnable ridings.²³ Canada still only ranks 59th worldwide in terms of women's representation in parliament.²⁴

Canada's first Indigenous Governor General, Mary Simon (*Ningiukudluk*), an Inuk woman from Kangihsualujuaq, took office in July 2021. While largely a ceremonial role, the symbolism of an Indigenous woman with such an accomplished record of public service being named

to the vice-regal position was seen as a significant step forward for Indigenous representation in Canadian institutions.

Once again, all the ministers' mandate letters included instructions to ensure that policies are developed through an intersectional lens by applying frameworks such as Gender-based Analysis Plus (GBA+). This commitment to a whole-of-government approach is crucial to ensuring that policy makers in every sphere of women's lives consider the gendered impacts their decisions can have. The appointment of Marci Ien, a woman of colour, as minister of women, gender equality and youth (the ministry tasked with overseeing GBA+ across the government) demonstrates a desire to improve intersectional analysis. The government's most recent Action Plan on Gender Based Analysis expired in 2020. A new one should be developed swiftly and include concrete actions and resources to deepen the analysis of how systems, institutions and practices reinforce inequalities based on intersecting identity factors. Part of that effort needs to include more investment in the collection of disaggregated data that fully enables intersectional analysis.

Budget 2021 was the first budget presented by Canada's first female finance minister, Chrystia Freeland. Freeland prioritized engagement with feminist leaders and women's rights organizations in pre-budget consultations. The resulting budget lays out an ambitious pathway for the government that recognizes the disproportionate impact of COVID-19 on women and gender-diverse, Indigenous and racialized people and invests in public services to ensure a more inclusive recovery. The 724-page document mentions women 669 times and includes annexes of its GBA+ analysis as well as a gender, diversity and quality of life statement.

Not only did the budget deliver historic investments to advance gender equality at a time when COVID-19 is putting decades of progress at risk, it also recognized the critical role of community organizations by investing \$400m to create a Community Services Recovery Fund to support charities and non-profits. The women's sector has been at the forefront of providing critical services to some of the hardest hit groups. An additional \$100m over two years will help non-profits, including women's shelters and child care centres, be more accessible and adapt their workplaces to provide more services online. 2SLGBTQ organizations welcomed a new \$15m fund to support their community initiatives but highlighted that this was not enough

to fill the gaps. Non-profits are a smart investment that will boost gender equality. These organizations are a lifeline for the most marginalized women and gender-diverse people in Canada who have suffered disproportionately during the pandemic. Considering the non-profit sector disproportionately employs women, these initiatives will also support women's labour force participation, which has plummeted this year due to job losses and heavy care loads.

The recipients of the \$100m Feminist Response and Recovery Fund were announced in the fall of 2021. This fund, applauded by the feminist movement, has infused the women's rights sector with resources to move forward a feminist recovery. However, many women's rights and feminist organizations were not selected, and other groups, including private sector initiatives, received funding.²⁵ This could reduce the fund's impact and also points towards a broader trend — the Department of Women and Gender Equality's deviation from its core mandate of advancing gender equality and supporting women's rights organizations towards serving all marginalized groups. This expanded focus must not come at the expense of the women's movement, which has experienced considerable losses in fundraising and capacity due to the COVID-19 pandemic and needs Canada's support more than ever. To live up to its feminist rhetoric, Canada must focus its financial commitments and ensure a thriving women's movement.

Where the government missed the mark

While the 2020 speech from the throne committed the government to a feminist, intersectional pandemic recovery, this commitment was notably absent in the 2021 speech. Also, the Task Force on Women in the Economy announced in March 2021 was put to rest at the end of the year. This laudable initiative brought together a diverse group of experts to advise the government on a feminist, intersectional action plan to advance gender equality in the wake of the pandemic. Its termination is unfortunate since the impacts of COVID-19 are far from over and

recovery will be lengthy. Furthermore, even before COVID-19 caused a huge drop in women's labour force participation, women faced systemic barriers in the economy. Instead of ramping down such initiatives, the government should have made the Task Force on Women in the Economy a permanent advisory body to the Department of Finance, together with regular dialogue with the feminist movement. There is much to be done and a feminist, intersectional recovery is now needed more than ever.

The lack of sustainable and flexible funding for the women's rights and feminist movement continues to be a huge barrier to increasing the impact of the sector and meeting growing demand.²⁶ The Department of Women and Gender Equality's Women's Program invested in the capacity of feminist organizations in 2018,²⁷ and most organizations are just seeing the fruits of that investment now as the funding comes to an end. Organizations are hoping for future investments or an extension of the current fund to ensure the gains made will be more sustainable. Feminist organizations are struggling to operate in an ever-changing environment without core, flexible funding. But more importantly, the lack of funding is holding the sector back from being able to provide women and gender-diverse people with decent work. With all funds attached to specific projects, organizations are forced to provide short-term or part-time contracts often without benefits. As a pay equity champion, the government needs to examine how its funding mechanisms are contributing to the gender pay gap.

Over the past year, the feminist movement has sought out opportunities to engage in policy-making processes and the government continues to set up various consultations to seek input. While these initiatives to engage with the women's sector are important, it is critical that the government rethink its approach to ensure more meaningful engagement. Consultations often give a sense of a tick box exercise rather than dialogue. Considering the time, expertise and data analysis the women's sector invests in these consultations, despite lacking resources to do so, it is important the government engages in a more collaborative approach that sees government and civil society working together.

What's needed now:

- Re-constitute the Task Force on Women in the Economy as a permanent body and allocate adequate resources for it to engage with the feminist movement to develop action plans to address women's economic inequality.
- Publish the GBA+ Action Plan for 2021–2026 and include concrete actions and resources to improve the quality and consistency of intersectional analysis and disaggregated data collection across government.
- Prioritize women-serving agencies and women's rights organizations in the rollout of the \$400m Community Services Recovery Fund and engage organizations more meaningfully in advancing a feminist recovery.
- Conduct a review of the Women's Program funding mechanisms, with input from the feminist movement, to ensure more sustainable funding enabling the sector to provide decent work.

3 ENDING GENDER-BASED VIOLENCE AND UPHOLDING SEXUAL AND REPRODUCTIVE HEALTH AND RIGHTS

SCORE: YELLOW

The Issue

Since the onset of the pandemic, Canada has recognized the impact that lockdown measures could have on women's safety and provided much needed resources to shelters and sexual assault centres to address the need for services.^{29,30} Sexual assault support centres, helplines and the sector at large have had to adapt their delivery models, moving services online, while responding to the increased demand stemming from the rise in intimate partner violence. Anecdotal evidence from helplines and shelters points to new and increasing forms of violence and extreme misogyny.³¹ Femicide, the killing of women because they are women, continued to rise in 2021.³² In January 2022 alone, 20 women and girls were killed in Canada, a rate of two every three days.³³ Indigenous women made up 12% of the victims, more than twice their ratio of the population.³⁴ Sex workers, in particular, are facing some of the highest rates of gender-based violence and femicide,³⁵ as Canada's sex laws remain punitive, perpetuating stigma and preventing access to needed services and income supports.³⁶ People of diverse sexual orientation, gender identity and expression, and sex characteristics (SOGIESC) face



GENDER-BASED VIOLENCE & SEXUAL & REPRODUCTIVE HEALTH & RIGHTS

Government commitments to and federal funding for sexual and reproductive health and rights, 2SLGBTQ rights and ending gender-based violence have been unprecedented. Activists and advocates who had been traditionally on the sidelines are being actively consulted, and groups that had never previously received federal support are increasing their capacity to advocate for and defend their rights. The obvious next step is to make permanent these opportunities for meaningful consultation and sustainable funding and ensure government priority-setting and implementation is evidence-based and informed by experts and people with lived experience.

“We understand the national impact of federal funding for programs and capacity building: it enables the continuation of critical mental health services and suicide prevention work and access to gender-affirming care, systems navigation, housing services and migrant support services.”

—Tyler Boyce, executive director of The Enchanté Network - Canada's largest network of 2SLGBTQ organizations (2022)²⁸

discrimination and violence, as well as higher rates of unintended pregnancies, HIV, other STIs and mental health conditions.³⁷ Transgender people face great disparities in access to healthcare and barriers to employment based on their transgender status^{38,39} and anti-trans violence is on the rise.^{40,41,42}

Access to sexual and reproductive healthcare and services has been underfunded for decades in Canada and was further challenged by the pandemic.⁴³ Nine provinces are experiencing rising rates of sexually transmitted infections. Access to abortion in remote areas continues to be challenging, as does abortion care for undocumented migrants and those who face precarious housing or intimate partner violence.⁴⁴ Phone calls to a nationwide support line for matters of sexual and reproductive health shot up by 150% at the peak of the pandemic.⁴⁵ The state of sexual education lags far behind both international⁴⁶ and Canadian standards.⁴⁷

Where the government got it right

In response to increased gender-based violence during the pandemic, Budget 2021 committed over \$600m towards a National Action Plan to End Gender-Based Violence (NAP). This investment included \$200m to build the capacity of organizations that work to support survivors of gender-based violence and \$105m for gender-based violence programming, as well as \$14m for the establishment of a dedicated Secretariat for the NAP.⁴⁸ It also committed to \$2.2bn to address the root causes and implement the Calls for Justice of the National Inquiry on Missing and Murdered Indigenous Women and Girls. The violence against women/gender-based violence movement welcomed these announcements. In April 2021, Women's Shelters Canada and other experts published a *Roadmap for the National Action Plan on Violence Against Women and Gender-Based Violence*,⁴⁹ which outlines technical criteria, comprehensive policy interventions and other analyses and recommendations to ensure the successful development and implementation of the NAP. Long-term prevention and planning are

still lacking, as is a strong intersectional approach to ending gender-based violence that recognizes racism, homophobia and transphobia, among other forms of discrimination. Interventions to address gender-based violence must be inclusive, dismantling the gender binary or colonial notions of gender,⁵⁰ and comprehensive in tackling a multitude of systemic issues that increase gender-based violence. It is hoped that a strong NAP will be released within 2022.

Federal budget 2021 included \$45m over three years for sexual and reproductive health and rights organizations, including those protecting access to abortion care and \$7.6m over five years for a sexual health survey to address the lack of comprehensive data on sexual and reproductive health indicators.⁵¹ For the first time, Health Canada will support community-based organizations in ensuring sexual and reproductive healthcare information and services are accessible for vulnerable groups by funding the development of inclusive training materials for healthcare providers, the delivery of public awareness activities and the provision of logistical support for those who face barriers to accessing abortion care. To date, Canada has not routinely collected information on sexually transmitted infections, contraceptive use and unmet need, abortion access, intimate partner violence and reproductive coercion, nor fully disaggregated data to enable intersectional analysis. Funding for a national survey is a positive first step, and Statistics Canada should engage in robust consultation with experts to define comprehensive indicators and sustainably report on progress — or lack thereof — over time.⁵²

The December 2021 mandate letters for the ministers of health, women and gender equality and youth, foreign affairs and international development include the strongest sexual and reproductive health language seen to date.⁵³ Commitments include Health Canada developing a sexual and reproductive health and rights information portal to counter misinformation on abortion,⁵⁴ amending the Income Tax Act to make anti-choice organizations that spread misinformation ineligible for charity status and investing in youth-led sexual and reproductive health and rights organizations.⁵⁶

For the first time in Canadian history, the government is developing the Federal LGBTQ2 Action Plan⁵⁷ and has consulted extensively on it. Since the fall of 2021, Canada has concentrated both funding and

policy leadership at Women and Gender Equality Canada, ensuring one minister's oversight of all domestic support. Many in the community hope for a progressive Federal LGBTQ2 Action Plan with a coordinated approach to SOGIESC issues, permanent and substantial funding to build capacity in the sector and a framework with concrete timelines in order to hold the government to account.

Since 2019, the federal LGBTQ2 Community Capacity Fund⁵⁸ provided a welcome \$20m in support for 2SLGBTQ organizations. In early 2022, the fund was extended by a year with an additional \$7.5m for existing recipients plus \$800,000 for two new projects.⁵⁹ The Enchanté Network, with over 200 organizations across Canada, is evaluating the impact and rollout of the fund in an upcoming research project.⁶⁰ An additional \$15m over three years announced in Budget 2021 for an LGBTQ2 Project Fund is a positive step, yet project-based funding is no substitute for long-term, predictable core funding.⁶¹

Conversion therapy, an abhorrent practice that has been scientifically discredited, has perpetuated harmful stereotypes and led to 2SLGBTQ suicide, discrimination and trauma. Over half of sitting Conservative MPs voted against a bill to ban conversion therapy during a first attempt to pass it in 2021. When it was reintroduced following the election, a surprise motion to expedite the bill without changes came from the Conservatives themselves,⁶² supported by the Liberals and NDP. Now adopted, the conversion therapy ban should be accompanied by support for survivors and those on the front lines, and global efforts to eliminate the practice would benefit from Canada's guidance and support for implementation.⁶³

Where the government missed the mark

Robust data collection and intersectional analysis will be required to guide the development and implementation of the national action plans on missing and murdered Indigenous women and girls and LGBTQ2 and to end gender-based violence, to ensure prevention and intersectional action. Without such data and analysis (such as data on the victims most at risk of femicide or the impact of comprehensive sexual education on gender

equality), government policies and programs lack the information to ensure responses are appropriate. For example, the UN special rapporteur on violence against women has consistently called on Canada to improve data collection on femicide.⁶⁴ Without better disaggregated data and intersectional analysis, government initiatives risk continuing to exclude women with diverse lived experience or folks of diverse SOGIESC.

Missing from the mandate letters was any mention of comprehensive sexual education, despite evidence demonstrating its effectiveness in achieving positive outcomes around appreciation of sexual diversity, prevention of intimate partner violence, development of healthy relationships, prevention of child sexual abuse, improved social/emotional learning and increased media literacy.⁶⁵ Furthermore, there has been no government action on sex work and the decriminalization of regressive sex work laws, although the Protection of Communities and Exploited Persons Act is under cross-party review by the House of Commons Standing Committee on Justice and Human Rights as of early 2022.⁶⁶

More understanding and action are needed to uphold intersex rights. Government and activists alike have not taken much interest in intersex people and conflate intersex and transgender rights or place their needs in opposition to one another.⁶⁷ Resorting to strategic litigation, in June 2021, Egale Canada launched a legal challenge to exemptions in the Criminal Code that permit surgery on infants or children prior to their ability to consent.⁶⁸ Finally, the government has been vague on its plans around pharmacare and access to contraception.

What's needed now:

- Establish an implementation table for the National Action Plan to End Gender-Based Violence, including the development of a NAP-specific Secretariat housed within Women and Gender Equality Canada, an implementation group with representation from across federal departments and a NAP-specific National Advisory Council led by an independent human rights expert. Provide long-term, core funding to the violence against women and girls/gender-based violence sector, including shelters, sexual assault centres, women's rights organizations, sexual and reproductive health and

rights organizations and feminist movements and ensure ending gender-based violence includes combatting anti-trans and anti-queer hate.

- Conduct regular national monitoring of sexual health indicators through a National Sexual Health Survey and engage in meaningful consultations on development of the survey. Improve data collection on sexual and reproductive health and rights, gender-based violence and communities of diverse SOGIESC, through additional resources for Statistics Canada.
- Establish long-term support for organizations and movements supporting 2SLGBTQ communities and rights through a permanent fund, with at least \$25m per year, and adequate resources for the LGBTQ2 Secretariat to maintain meaningful engagement on policy and front-line needs.
- Ensure access to sexual and reproductive health services, like sexual health centres and clinics across Canada, as well as pharmacare and abortion. Establish a timeline and framework for the launch of a national universal pharmacare strategy that includes coverage of contraceptive costs and access to the medicine and devices necessary for sexual and reproductive health. Find solutions to remove barriers to abortion, which includes promoting the use of medication abortion, enabling free and low barrier access to abortions for undocumented persons and countering abortion misinformation.
- Develop a federal strategy to ensure that all young people in Canada have access to standardized comprehensive sexual education, in collaboration with experts and stakeholders from relevant sectors and youth. Allocate funds to the Public Health Agency of Canada to support the development of a template curriculum that would set the bar for provincial curricula to meet the Canadian Guidelines for Sexual Health Education, as well as support the delivery of comprehensive sexual education.
- Repeal regressive and harmful sex work laws and decriminalize sex work.

4 REDUCING POVERTY FOR THE MOST MARGINALIZED WOMEN

SCORE: YELLOW

The Issue

Poverty is gendered, and women everywhere are struggling with the impacts of the pandemic on their day-to-day lives. Women who are racialized, Indigenous, (im)migrant, refugees, 2SLGBTQ, living with disabilities, in rural areas and/or lone parents have been more greatly affected as they are more likely to have been underpaid, employed in precarious jobs or sectors impacted by lockdowns, or excluded from the workforce altogether. A study in Ontario found that racialized women, Indigenous women, single mothers, low-income women, immigrant women, women with disabilities and those living in rural areas experienced the highest income loss from the COVID-19 shutdowns.⁷⁰ At the same time, prices have risen for basic necessities, including shelter, food, clothing and transportation, as supply chains are interrupted.

Already the majority of people living in poverty in Canada were women and gender-diverse people; the pandemic has only made things worse. The real impact is unclear due to the lack of data available on poverty rates, but anecdotal evidence gathered by anti-poverty groups and service agencies points to a much deeper level of poverty than before the pandemic. The homelessness crisis only continues to grow. The



POVERTY

During the second year of the pandemic, the government rolled out several new income support programs for people economically affected by the pandemic and made progress in implementing strategies to tackle poverty, homelessness, racism and ableism. Now is the time for government to sharpen its intersectional gender analysis and improve disaggregated data gathering to better target programs to support those women and gender-diverse people at the margins facing deep poverty.



Every Canadian deserves a safe and affordable place to call home. This year, the Point-in-Time Counts will give us insight into how the COVID-19 pandemic has impacted homelessness in communities. They will allow us to find solutions that meet the needs and experiences of the homeless population, as we continue our work to end chronic homelessness across the country.”

— The Hon. Ahmed Hussen, then Minister of Families, Children and Social Development (2021)⁶⁹

true extent of women's homelessness is hard to measure.⁷¹ The current definition of homelessness is not inclusive of women's and gender-diverse people's experiences. The threat of violence that comes with living on the streets means that women's homelessness is often hidden behind closed doors.

In the first year of the pandemic, the government established several emergency response benefit measures providing income supports for people who lost their jobs. These continued throughout the second year of the pandemic. However, too many people, especially those who were poor to begin with, continue to fall through the cracks, and unsurprisingly, they also face systemic discrimination and marginalization. Food prices are expected to increase five to seven percent in 2022⁷² and food banks are already struggling to keep up with the rising demand.⁷³ Rent and housing prices reached new records during the pandemic. Tackling deep poverty will require urgent action that recognizes the racial discrimination embedded in the systems meant to provide economic security.

Where the government got it right

More than 8 million Canadians accessed pandemic emergency income support measures. The Canada Emergency Response Benefit (CERB), the first pandemic income support program, was delivered to individuals who lost work as a result of COVID-19. CERB was replaced with the Canada Recovery Benefit in the fall of 2020 and then the Canada Worker Lockdown Benefit in October 2021, which is available to employed and self-employed people who cannot work due to COVID-19 lockdowns. This new benefit, like the Canada Recovery Benefit, pays \$300 per week, as opposed to the \$500 paid by CERB. The Canada Recovery Sickness Benefit and the Canada Recovery Caregiving Benefit continue to be available until May 7, 2022; they support individuals who are unable to work due to sickness or having to self-isolate and those caring for others, at a rate of \$500 per week.⁷⁴ These benefits have provided a lifeline for millions of people in Canada, but many women and gender-diverse people continue to fall through the cracks.¹

Canada ratified the right to housing in the National Housing Strategy Act in 2019.⁷⁵ The Act, together with the National Housing Strategy, lays the foundation for ending homelessness in Canada. Budget 2021 invested \$1.5bn in the expansion of the Rapid Housing Initiative, allocating at least 25% to women-focused housing.⁷⁶ Budget 2021 also doubled the funding for the federal government's flagship homelessness program, Reaching Home, and included a critical investment of \$315.4m to the Canada Housing Benefit. This benefit provides direct financial assistance for low-income women and children fleeing violence to help with their rent payments. These investments are a step in the right direction to tackle homelessness, but more is needed to address the needs of women and gender-diverse people. The strategy focuses on chronic homelessness, lacking a clear understanding of the unique housing needs and circumstances of women and gender-diverse people, who are significantly more likely to experience "hidden homelessness" (i.e. staying with friends and family, couch surfing, trading sex for access to housing and living in crowded and unsafe accommodations).⁷⁷ This lack of understanding results in severe gaps in supports, services and emergency housing. Overall, the strategy needs to conform better with the National Housing Strategy Act's human rights-based approach and include stronger intersectional gender analysis based on disaggregated data.⁷⁸ A process for elaborating the next iteration of the strategy is currently underway. This is the opportunity to include women and gender-diverse people experiencing homelessness in discussions on solutions. As well, investments should be ramped up in Budget 2022 to get closer to the \$7bn needed to address core housing needs and chronic homelessness across Canada.⁷⁹

The government has steadily invested in initiatives to tackle racism as part of the federal anti-racism strategy released in 2019. Budget 2021 allocated over \$300m to supporting Black communities, including \$200m to establish a new Black-led Philanthropic Endowment Fund to ensure more sustainable funding for initiatives.⁸⁰ It also provided \$172m over five years to Statistics Canada to implement a Disaggregated Data Action Plan. In the summer, the government held two summits, one on Islamophobia and one on anti-Semitism, to identify concrete steps the government can take to address these hate crimes.⁸¹ During the elections, the Liberals promised the release of a National Action Plan on Combatting Hate by 2022 as

1 See section on poverty.

part of a renewed Anti-Racism Strategy.⁸² Advocates welcomed the investments in Budget 2021 to combat racism, but pointed out the inadequacy of current federal initiatives considering the scale and extent of the problem.⁸³ They have been calling for the creation of a national action plan against racism that would take a systems change approach recognizing that racism exists at the foundation of public service provision, employment equity, immigration and justice.⁸⁴ They also call on the government to develop a federal anti-racism act to build a legislative framework and foundation for the Federal Anti-Racism Secretariat to ensure it has adequate resources, scope, power and longevity.

Almost a quarter of women in Canada live with a disability.⁸⁵ Budget 2021 provided close to \$12m to reform available disability programs and benefits to better ensure they meet the needs of communities; this included expanding access to the disability tax credit.⁸⁶ Short of setting a timeline for the launch of the Canada Disability Benefit, the government committed to undertaking consultations on its design. In June 2021, the government introduced legislation establishing the framework for the new Canada Disability Benefit⁸⁷ and held consultations to support the development of the Disability Inclusion Action Plan. All of these were welcome commitments, but as poverty deepens for women and gender-diverse people living with disabilities, speeding up the establishment of the new benefit must be of high priority.

Where the government missed the mark

While there is no doubt that the benefits provided by the government created a lifeline for millions of Canadians, large groups of people continue to be inadequately supported or overlooked entirely. Even if the data to analyze how COVID-19 has exacerbated poverty were available, a lack of disaggregation along intersecting identity factors means it would still not provide a full picture. Community organizations serving racialized communities, informal workers, Indigenous communities, immigrant and non-status populations and people living with disabilities report a new level of despair within these communities, yet these frontline organizations are seldom included

in policy discussions. Mutual aid support groups and donations were helpful in the first waves of the pandemic, but as the pandemic enters its third year, these have been petering out.

CERB's quick launch was welcome, but it resulted in a lot of confusion around eligibility. Several significant issues with CERB have emerged causing unanticipated hardships for people with low incomes. Some recipients were deemed ineligible retroactively and were asked to repay benefits they'd received months prior.⁸⁸ Also, due to a failure to adjust other policies, other benefits were reduced, including social and disability assistance, rent supplements, the Guaranteed Income Supplement, child benefits, worker benefits and Goods and Services Tax credits. Civil society organizations are calling for a CERB amnesty, which would forgive CERB or CRB re-payments for those living in poverty and near poverty and ensure payments of other benefits were not clawed back.⁸⁹

Before the pandemic, the poverty rate among racialized seniors, predominantly women, was already high. This was partially due to Old Age Security's eligibility requirement that recipients have lived in Canada for 10 years to receive a reduced pension. For low-income seniors, the pension is supplemented by the Guaranteed Income Supplement (GIS). But now, nearly 90,000 low-income seniors, the majority women, have seen their GIS payments partially or fully reduced following a recalculation based on CERB payments received.⁹⁰ GIS payments are a lifeline for these seniors and many have been evicted from their homes for not having enough money for rent.

People with precarious immigration status, which conservative estimates put in the range of 200,000 to 400,000 people, continue to be systematically disadvantaged along racial lines.⁹¹ Women with precarious immigration status face significant barriers to economic security, being ineligible for the Canada child benefit and many of the income supports offered to people during the pandemic, despite dutifully paying taxes every year. They also had a hard time accessing healthcare and vaccines as few vaccine sites accepted people without documents and online booking was not an option to those without health cards. As deportations continued throughout the pandemic, undocumented people were reluctant to access public services at the risk of being exposed.

What's needed now:

- Immediately implement a CERB Repayment Amnesty for everyone living below or near the low-income measure after tax and cease treating it as earned income. Immediately reinstate the CRB at the full amount of \$500 weekly until Employment Insurance is reformed.
- Update the National Housing Strategy and Canadian Poverty Reduction Strategy and to be more intersectional, with targeted actions and objectives to address the disproportionate levels of poverty among racialized women, gender-diverse people, Indigenous women, girls and Two Spirit Peoples, (im) migrant and refugee women and women living with disabilities.
- Create an anti-racism act for Canada that provides a legislative foundation for the Anti-Racism Secretariat and a national action plan against racism that is well-funded, results-oriented and produces long-term, sustainable change that addresses all forms of racism.
- Mandate the collection of data disaggregated by gender, sexuality, race, ability and other sociodemographic identities as part of the federal Gender Results Framework to better measure and understand the differential impact of government policies, programs and practices.
- Remove the barriers preventing women with precarious immigration status from accessing federal income supports including the Canada Child Benefit and implement a regularization program providing a pathway to permanent residency status for all people with precarious immigration status, including migrant workers.
- Fast-track the implementation of the new federal disability benefit, while including people with disabilities in meaningful and active ways through every step of the process. The benefit should be refundable, reach those with low incomes, expand the range of eligible disabilities and allow workers to keep earned income.

5 UPHOLDING THE RIGHTS OF INDIGENOUS WOMEN

SCORE: YELLOW

The Issue

The year 2021 was incredibly difficult for Indigenous people in Canada, with hundreds of Indigenous children's graves being found at former residential school sites. This work is not over — Indigenous communities are still searching for more unmarked gravesites. Many First Nations, Inuit and Métis people had long known about these missing children and felt retraumatized by these revelations. Public support for reconciliation rose as a result of these discoveries, and pressure grew for politicians at all levels to build a renewed relationship with Indigenous peoples.

The year also marked several significant firsts for Indigenous women. The first female national chief of the Assembly of First Nations,

“We are calling on governments to take their own actions to stop this tragedy. We are calling on all Canadians to demand that this genocide comes to an end.”

—Lorraine Whitman, president, Native Women's Association of Canada (2021)⁹²

“Along with meaningful commitment to reconciliation with Indigenous people, [we] look forward to the implementation of the federal government's Missing and Murdered Women and Girls National Action Plan and its 10-year National Action Plan to End Gender-Based Violence. We are heartened by this ongoing commitment in today's Speech from the Throne.”

—Melanie Omeniho, president, Women of the Métis Nation (2021)⁹³



INDIGENOUS WOMEN

Hundreds of Indigenous children's graves at former residential school sites shocked Canadians in 2021 and brought the generational harm inflicted on Indigenous peoples squarely onto the political agenda. Federal responses to several ongoing crises — violence against Indigenous women and girls, limited access to clean drinking water on First Nations reserves and the high number of First Nations children in foster care — show some progress but no breakthroughs or paradigm shifts. Throughout it all, First Nations, Inuit and Métis women continue to fight for their rights and push Canada to live up to its human right and treaty obligations.

RoseAnne Archibald, was elected in August 2021. Canada's first ever Indigenous Governor General, Mary Simon (*Ningiukudluk*), an Inuk woman from Kangiqsualujjuaq, took office in July 2021. Only time will tell if these symbolic steps forward will translate into lasting, structural changes to end colonial oppression and transform the relationship between the Canadian state and Indigenous peoples.

Where the government got it right

Major federal investments in child care in Budget 2021 included \$2.5bn over five years to support Indigenous Early Learning and Child Care programming and governance. This major win was the result of years of advocacy by Indigenous women's rights and child care advocates. First Nations, Inuit and Métis partnership tables have been created to allow Indigenous-led decision making on the allocation of funding and the design and delivery of programs.

The government also committed \$2.2bn over five years to advancing the 94 Calls to Action of the Truth and Reconciliation Commission and the 231 Calls for Justice of the National Inquiry into Missing and Murdered Indigenous Women and Girls.⁹⁴ Of the 94 Calls to Action issued six years ago, only 11 have been fully implemented thus far. Three Calls to Action were achieved in 2021 with the appointment of an Indigenous Languages Commissioner (#15), the creation of a National Day for Truth and Reconciliation (#80) and amending the citizenship oath (#94). According to the Yellowhead Institute, these actions were more "symbolic" rather than "structural" and could be characterized as "low-hanging fruit."⁹⁵

The government successfully passed the United Nations Declaration on the Rights of Indigenous Peoples Act through Parliament and into force before the 2021 federal election. Under the Act, the government committed to developing a national action plan in partnership with Indigenous peoples. Full implementation of the act would be truly transformative and would fundamentally reshape the relationship between the Canadian state and First Nations, Inuit and Métis peoples. It remains to be seen whether or not the Act will indeed

drive forward transformative change and to what extent First Nations, Inuit and Métis women and their organizations will be meaningfully included in these processes.

In a significant victory for First Nations, Inuit and Métis children, years of litigation was put on hold and, on December 31, 2021, the federal government reached a landmark agreement-in-principle on Canada's Indigenous child welfare system. For 15 years, the First Nations Child and Family Caring Society, under the leadership of Indigenous child rights advocate Cindy Blackstock, worked tirelessly to expose discrimination in First Nations child welfare and fight to ensure First Nations children enjoy the same care and treatment as their non-Indigenous peers. After over 20 non-compliance and procedural orders had been issued by the Canadian Human Rights Tribunal, in the fall of 2021, the government finally negotiated a \$40bn agreement. Roughly half of the funds will compensate survivors and their families for past harms, and the other half will be used to reform the First Nations Child and Family Services Program and end the discrimination found by the Tribunal. While the agreement-in-principle is non-binding, it sets out a pathway to the binding agreements necessary to address Canada's longstanding discrimination in First Nations child welfare.⁹⁶

Where the government missed the mark

The long-awaited National Action Plan on Missing and Murdered Indigenous Women and Girls, launched in June 2021, fell short of what was needed in the eyes of families, survivors and several national Indigenous women's organizations. Many groups felt the federal process had not meaningfully included their perspectives and priorities. They cited the absence of measurable goals, timelines for implementation and resources dedicated to implementation, capacity building, sustainability and long-term solutions as major flaws in the Federal Pathway document. Lorraine Whitman, President of the Native Women's Association of Canada, called the government's approach "fundamentally flawed and inconsistent with the 231 Calls for Justice."⁹⁷ The Native Women's Association of Canada, the Women of the Métis Nation and Pauktuutit Inuit Women of Canada each released their own

action plans mapping out how they will advance the implementation of the Calls of Justice. New federal funding was announced to support implementation and a Missing and Murdered Indigenous Women and Girls Secretariat was created — both positive steps forward. However, the government needs to outline more clearly how these investments will respond to the 231 Calls for Justice to end the genocide against Indigenous women, girls and 2SLGBTQQIA+ people. The government promised a detailed implementation plan would be co-developed with Indigenous partners but has not yet delivered it.

Gender-based violence against Indigenous women, girls and 2SLGBTQQIA+ people also worsened during the pandemic in part due to the poor housing situations they face. Lockdown orders forced many women and gender-diverse people to isolate in homes where they were at increased risk of family violence. In many cases, housing conditions are unhealthy with mould and other health hazards, compounded by over-crowding. While the federal government stepped up with significant new funding for women’s shelters and transitional housing during the pandemic, there is still a crying need for long-term, affordable housing that can move Indigenous people into home ownership and better living conditions.

Access to clean drinking water is still a dire problem for First Nations. With 36 boil water advisories in 29 communities as of late January 2022,⁹⁸ the government missed its stated goal of ending all boil water advisories on reserve by March 2021. While 127 advisories have been lifted over the past six years and progress was made on improving water systems, 43% of communities still have water systems rated as medium-risk or high-risk. The government has moved back its target for ending boil water advisories by two years, to 2023.

Federal commitment to Indigenous health legislation and combatting systemic racism in the healthcare system seemed strong at the beginning of 2021, following the tragic death of First Nations woman Joyce Echaquan in a Quebec hospital. However, throughout the year, momentum slowed as federal attention focused on the tragedy of residential school graves and the summer election campaign. Fortunately, the new Indigenous services minister’s mandate letter includes the commitment to “co-develop distinctions-based Indigenous health legislation to foster health systems that will respect

and ensure the safety and well-being of Indigenous Peoples.”⁹⁹ Some national Indigenous women’s organizations reported that the government has recently restarted engagement on the new health legislation and how the needs of Indigenous women can be best met in culturally appropriate, distinctions-based health systems.

What’s needed now:

- Deliver a detailed action plan for implementation of the 231 Calls for Justice and the Federal Pathway to Address Missing and Murdered Indigenous Women, Girls and 2SLGBTQQIA+ People in close collaboration of national Indigenous women’s organizations’ own distinctions-based action plans. The Federal implementation plan should include timelines for implementation, measurable goals and resources dedicated to capacity building, sustainability and long-term solutions.
- Ensure the meaningful participation and leadership of Indigenous women and their organizations in the development of the national action plan under the United Nations Declaration on the Rights of Indigenous Peoples Act and in achieving the unfulfilled Truth and Reconciliation Commission Calls to Action.
- Follow through on signing binding agreements to reform Canada’s Indigenous child welfare system and end discrimination against Indigenous children, in line with Canadian Human Rights Tribunal decisions, and provide compensation to victims and their families.
- Continue to co-develop distinctions-based Indigenous health legislation, mental health and wellness strategies to improve access to healthcare, improve health outcomes and end systemic racism in health institutions.
- Co-develop a distinctions-based Indigenous housing strategy that prioritizes long-term solutions to end homelessness and facilitates home ownership for First Nations, Inuit and Métis women.
- Continue to invest in economic development opportunities for Indigenous women entrepreneurs to pursue sustainable livelihoods for themselves and their communities.

6 TACKLING CLIMATE CHANGE AND REGULATING EXTRACTIVE INDUSTRIES

SCORE: YELLOW

The Issue

Over the past year, Canadians felt the dramatic impacts of climate change like never before. From extreme heat domes to intense rain and flooding, climate impacts affected millions of people in Canada and the climate emergency rose to the top of the political agenda. People living in poverty, seniors, Indigenous people and other marginalized groups with access to fewer resources were hit hardest by these impacts. This sad reality is true to an even greater extent internationally, where women and girls living in low-income countries, who have contributed least to

“As part of the doubling of Canada’s climate finance pledge to \$5.3bn over five years, Canada will apply the target of 80% for projects that will target gender equality outcomes. If we are to win the fight against climate change, we need to have women participating equally in climate action.”

— Patricia Fuller, Climate Change Ambassador, Government of Canada (2021)¹⁰⁰

“[Canada’s climate] plans have a notable lack of initiatives to address the disproportionate burden Indigenous Peoples, particularly Indigenous women and 2SLGBTQIA+ folks, are bearing from both climate change and the extractive industry. Further, some of the policies and plans serve to reinforce and exacerbate systemic oppression.”

— Indigenous Climate Action (2021)¹⁰¹



CLIMATE CHANGE AND EXTRACTIVES

Over the past year, Canadians felt the dramatic impacts of climate change like never before. From extreme heat domes and wildfires to intense rain and flooding, climate emergencies affected millions of people in Canada. Despite important commitments at the COP26 global climate change summit, Canada still fell short on emission reduction goals and climate finance commitments to meet its fair share. The Trudeau government’s third mandate will be decisive in determining whether Canada takes bold, feminist climate action to break free from its past record of missed emission reduction goals and under-investment in the energy transition. Meeting the adaptation needs of the most vulnerable and holding big companies accountable needs to be prioritized in the government’s approach.

the carbon emissions driving the climate crisis, are disproportionately affected.

Rich, industrialized countries like Canada have a moral obligation to transition as soon as possible to a net-zero economy and provide sustainable funding to low- and middle-income countries to support adaptation, mitigation and resilience in the face of the climate crisis. This third mandate of the Trudeau government will be decisive in determining whether Canada takes bold, feminist climate action to break free from its past record of missed emission-reduction goals and under-investment in the energy transition. To achieve its climate ambitions, the government should support and listen to women's rights organizations and other marginalized groups who are most vulnerable to the climate crisis and hold companies accountable for their human rights and environmental impacts.

Where the government got it right

At the G7 Leader's Summit last June, Prime Minister Trudeau announced Canada would double its international climate finance commitments, pledging \$5.3bn over the next five years.¹⁰² This significant increase of funding was welcomed by climate activists and international development groups, even though it falls short of meeting the global target set by rich countries to mobilize at least \$100bn USD in international climate finance by 2020. In the lead-up to the COP26 global climate change summit, the Canadian and German governments took stock of current donor commitments and found this global target wouldn't be reached until 2023, three years behind schedule.¹⁰³

At the COP26 summit, Canada's newly minted minister of environment and climate change, Steven Guilbeault, announced that Canada would ensure 80% of its climate finance addresses gender equality and earmarked at least 40% towards climate adaptation. While this falls short of widespread calls for at least 50% to be devoted to adaptation, the government could still commit more funding, which would bring the package into balance and closer to Canada's fair share. In February 2022, the government unveiled more details about the package with "[advancing] feminist climate action that supports the poorest and most vulnerable" among its five overarching objectives.¹⁰⁴

As one of the largest per-capita emitters of greenhouse gases on the planet, Canada has a huge role to play in reducing emissions to avert climate catastrophe. In April 2021, the prime minister announced that Canada would target reducing greenhouse gas emissions to 40–45% below 2005 levels by 2030.¹⁰⁵ This was the first time under the Trudeau government that Canada has improved its emission reduction target for 2030, having stuck with the Harper government's target of a 30% reduction up to that point. However, many climate advocates and scientists believe Canada should go much further in accelerating our emission reductions in the race to net-zero. The Canadian climate movement, including leading members of Climate Action Network Canada, is calling on Canada to cut its emission to 60% below 2005 levels by 2030.¹⁰⁶

Minister Guilbeault is tasked with delivering, by the end of March 2022, an emission reduction plan for how the country will meet the new 2030 target. The immediate cap on emissions from the oil and gas industry, promised during the 2021 election campaign and included in the minister's mandate letter, is a positive contribution to this effort. Also, at COP26, Canada joined more than 30 other countries in committing to phase out direct public financial support for unabated fossil fuel projects internationally by the end of 2022. The government has committed to developing a plan to phase out public financing of the fossil fuel sector, including by federal Crown corporations, which would be significant given that Export Development Canada alone extends billions of dollars in support every year.¹⁰⁷

In the wake of several climate-induced disasters in Canada, during the 2021 election campaign, the government promised to create the country's first National Adaptation Strategy by the end of 2022. People living in poverty, seniors, Indigenous people and people living with disabilities were particularly impacted by these extreme weather events. Given this, an adaptation strategy has the potential to address such gender and social inequities and enhance communities' resilience.

In addition to mandating the development of the National Adaptation Strategy, Minister Guilbeault's mandate letter also outlines an ambitious environmental agenda that includes phasing out coal, reducing methane emissions, promoting zero-emission vehicles, creating a new Canada Water

Agency, reducing plastic waste, addressing environmental racism and conserving nature.¹⁰⁸ Prime Minister Trudeau appears to have identified climate action and environmental protection as a high priority for this Parliamentary session and making it a lasting legacy of his government.

The government has also committed to introducing new legislation to address the human rights and environmental impacts of Canadian companies operating or sourcing internationally.¹⁰⁹ After years of not holding accountable companies that have been found to contribute to human rights abuses abroad, the government is now consulting human rights advocates, business groups and others about how legal norms on human rights due diligence can eliminate forced labour and other human rights abuses from the goods and services sold in Canada. Comprehensive legislation would cover all human rights, require companies to take steps to prevent business-related abuses and hold companies liable for the harm caused by their operations and international supply chains when they fail to conduct proper due diligence.¹¹⁰

Where the government missed the mark

After committing in 2019 to enact legislation to support a “just transition” for fossil-fuel dependent regions of the country, the government has made little discernable progress to date. No substantive action was taken, besides a public consultation process held during the 2021 summer election campaign. On a more hopeful note, the framing of the consultation signaled the government’s clear intention of creating a just transition framework that is inclusive and gender-responsive.¹¹¹ The new natural resources minister, Jonathan Wilkinson, is well placed to advance this objective having served most recently as minister of the environment and climate change.¹¹²

The new Canadian Ombudsperson for Responsible Enterprise has not lived up to its promise to hold resource extraction and apparel companies accountable for their human rights impacts abroad. To date, none of the 5 complaints and 46 inquiries received by the office has been investigated because they were either found to be inadmissible, referred to another federal mechanism or withdrawn. In early 2021, MPs on the Subcommittee on International Human Rights held hearings into

the mandate of the Canadian Ombudsperson for Responsible Enterprise and recommended that Canada give it more power.¹¹³ Human rights defenders, United Nations experts and civil society groups reiterated that the Office does not have the independence or adequate powers of investigation to fulfill its mandate and protect the rights of complainants who believe they have been harmed by Canadian corporate activity. In her testimony, International Trade Minister Mary Ng showed no intention of strengthening the office or expanding its powers to what had been promised in 2018.¹¹⁴

What’s needed now:

- Develop detailed plans to attain current greenhouse gas emission reduction targets, informed by robust GBA+ to ensure gender equity and inclusion are achieved in Canada’s climate actions. Increase Canada’s 2030 target to a 60% reduction below 2005 levels, through coordinated action with provincial, territorial, municipal government and in partnership with Indigenous peoples.
- Deliver a national adaptation strategy by the end of 2022 that builds community resilience in Canada by engaging in meaningful consultation with women’s rights and anti-poverty groups and is developed in partnership with Indigenous rights-holders and governments.
- Eliminate public financing to the fossil fuel sector as quickly as possible and redirect investment to expand economic opportunities for women, Indigenous peoples and other historically marginalized groups in a feminist, green economic recovery. Prioritize the immediate cancellation of the federally owned Trans Mountain Expansion project and the termination of all fossil fuel-related transactions by Export Development Canada by the end of 2022.
- Enact just transition legislation that provides a framework for communities and regions dominated by fossil fuel extraction to pursue alternative economic development strategies and that centres the voices of women, 2SLGBTQ+ people, seniors, Indigenous peoples and other community members who have been historically disadvantaged by the fossil fuel economy.
- Enact corporate accountability legislation to ensure companies conduct human rights due diligence and are held liable for any failure to prevent human rights or environmental abuses in their operations and international supply chains.

7 GLOBAL LEADERSHIP ON WOMEN'S RIGHTS

SCORE: YELLOW

The Issue

In 24 months, the pandemic has set back the goal of achieving gender parity by a whole generation. The estimated time needed to close the global gender gap, previously 99 years, is now 135 years.¹¹⁶ In developing countries, where many women work informally, weak social protections have left the most vulnerable without income or resources. The COVID-19 crisis has decreased access to essential services such as sexual and reproductive healthcare and created a shadow pandemic of skyrocketing gender-based violence. Women have also had to absorb the shock of a mountain of unpaid care work, keeping them trapped at the bottom of the global economy.

A feminist approach to international assistance is needed, now more than ever, to maintain 25 years of global progress against poverty and gender inequality. Canada's current levels of international assistance funding do not meet global standards and are not sufficient or predictable enough to build the conditions needed for gender equality, peace, security and global economic recovery. Furthermore, as Canadians receive their booster shots, the end of the pandemic is nowhere in sight for the low- and middle-income countries still struggling to secure vaccines for their populations. Actions to improve global vaccine equity is urgently needed.

“Our government is investing \$100 million to support paid and unpaid care work globally. This new commitment makes Canada the largest national donor to the care economy worldwide. And when it comes to a feminist recovery, we're not stopping there. We're going to continue partnering with feminist organizations at home and around the world. Because in the last 5 years, we've seen what we can achieve by working together.”

—The Rt. Hon. Justin Trudeau, Prime Minister of Canada (2021)¹¹⁵



GLOBAL DEVELOPMENT

When the pandemic started, society was riddled with cracks — cracks that have widened into fault lines. As COVID-19 continued to deepen social and economic inequality around the world, Canada supported a global feminist economic recovery by announcing \$100m for paid and unpaid care work. However, global vaccine inequity is prolonging the pandemic and its disproportionate impact on women and girls in all their diversity. Canada must act now to end vaccine apartheid and increase international assistance.

Where the government got it right

Women's disproportionate unpaid care responsibilities remain one of the biggest barriers to gender equality worldwide. Canada became the first donor government to make a targeted investment in care sector programming with its \$100m announcement at the Generation Equality Forum.¹¹⁷ This trailblazing investment will help countries around the world recover from the impacts of the pandemic in a more gender-just and sustainable way. Canada has also made efforts to advance disability inclusion through the care agenda.¹¹⁸

The government made feminist commitments in its mandate letters to new ministers. It re-committed to launching a Feminist Foreign Policy¹¹⁹ — a key tool that will ensure Canada's actions in diplomacy, trade and defence reinforce its feminist aid investments. The government also promised new funding for its Women's Voice and Leadership program, which provides much-needed flexible support to women's rights organizations and movements internationally.¹²⁰

COVID-19 has reduced women's, girls' and LGBTQ peoples' already limited access to sexual and reproductive health and rights (SRHR). Canada continued to roll out funding for this issue by announcing \$325m to improve integrated health services and information for vulnerable groups.¹²¹ This funding is part of Canada's groundbreaking 10-year commitment to global health and rights, which included \$700m annually for neglected areas of SRHR (abortion, adolescent SRHR, sex-ed, advocacy and contraception).¹²² Canada developed an accountability framework for this \$700m commitment, which will help ensure the funding has the powerful effect intended and address the lack of transparency in its rollout. Canada also began to distribute funding through the Act Together for Inclusion Fund (ACTIF), delivered in partnership with Equitas, to support the human rights and protection of and respect for LGBTQ peoples in the global South.¹²³

Canada made some laudable commitments to vaccine equity — which is key to ending the pandemic and reversing its economic, social, educational and health impacts on women and girls. For example, Canada made a \$375m contribution to the ACT-Accelerator — a global partnership to give people worldwide equal and

affordable access to COVID-19 health products.¹²⁴ At the G20 Leaders' Summit, the prime minister announced that Canada would channel \$3.7bn, or 20%, of its newly allocated International Monetary Fund Special Drawing Rights, to support low-income and other vulnerable countries.¹²⁵ This will help unlock billions for developing countries to invest in healthcare, social protection and other public services.

Where the government missed the mark

Supply inequities continue to cause stark differences in global vaccination rates. In 2021, 74% of all vaccines went to wealthy nations, while less than 1% went to low-income countries.¹²⁶ Rich countries hoarded vaccines while blocking the World Trade Organization's attempts to temporarily waive intellectual property rights on COVID-19 vaccines and allow developing countries to produce their own. While Canada announced in May 2021 that it was "ready to discuss" a patent waiver on vaccines, it has not taken a public stance on the TRIPS waiver proposal — thus contributing to preventing its adoption by consensus. Human rights experts have argued that failing to support the TRIPS waiver violates governments' international human rights obligations to life, health, equality and benefit from scientific progress.¹²⁷ They have asked the UN to investigate racial and gender discrimination in the global COVID-19 vaccine rollout.¹²⁸

The Canadian government has promised to donate millions of vaccines but has been slow to deliver on its commitments.¹²⁹ Canada pledged to donate 51 million surplus doses to COVAX, but only 13.8 million had been delivered by February 2022.¹³⁰ In January 2022 alone, Canada received more doses for itself than it has shared with COVAX in total.¹³¹ The government has not even invoked Canada's Access to Medicines Regime to allow Canadian companies to produce generic vaccines and help increase global supply.¹³²

Budget 2021 announced an increase of \$1.4bn in international assistance over five years, much of which was allocated in the first year. While this contribution is welcome and important, it does not represent the long-term sustained investment needed to support countries through the devastating

economic fallout from the pandemic. Canada's aid spending is far below its global fair share, threatening the achievement and ambitions of its own Feminist International Assistance Policy.¹³³ Furthermore, despite its feminist focus, the government has funded too few dedicated programs that tackle gender-based violence globally.^{134,135} This is a major oversight since COVID-19 has brought to light and exacerbated a "shadow pandemic" of increased violence against women and LGBTQ peoples.

While Canada has championed sexual orientation, gender identity and expression and sex characteristic (SOGIESC) in its statements, it has been slow to make new financial commitments. This work is more urgent than ever since people of diverse SOGIESC are facing discrimination and criminalization as governments use the pandemic as a pretext for crackdowns. Canada also needs more coordination and coherence between its SRHR agenda and its work to promote human rights around the world. A broad SRHR agenda must go beyond the health sector and focus on social norms, laws and policies to uphold human rights for marginalized groups like LGBTQ people.

What's needed now:

- Build an inclusive, intersectional and accountable process to roll out the \$100m care commitment that prioritizes funding for women's rights organizations in the Global South and for advocacy. Cement Canada's care legacy by playing a leadership role in the Global Alliance for Care.
- Improve global vaccine equity by supporting the TRIPS waiver, following through on dose sharing commitments and adding COVID-19 vaccines to the list of essential medicines under the Patent Act in order to allow Canadian companies to produce generic vaccines under Canada's Access to Medicines Regime.
- Increase the international assistance envelope by \$1.5bn to reach \$9bn in Budget 2022, and commit to predictable, sustained increases every year until 2030.
- Make multi-year, flexible funding available to feminist movements and organizations working to end gender-based violence and support survivors. Invest in campaigns to change the social norms and beliefs underpinning gender-based violence, commensurate with other public health campaigns and the scale of the issue.
- Appoint a special envoy or ambassador for international LGBTQ issues and increase funding for the advancement of the rights of LGBTQ peoples to \$20m per year.
- Publish the government's accountability framework and regular progress updates, for the \$700m annual commitment to neglected areas of SRHR.

8 RESPONDING TO HUMANITARIAN CRISES AND BUILDING LASTING PEACE

SCORE: YELLOW

The Issue

Conflict, COVID-19 and the climate crisis have deepened catastrophic food insecurity in the world's hunger hotspots. Women and girls are most vulnerable to hunger since they often eat last and least and face more economic insecurity. Marginalised groups, especially women facing intersecting disadvantages, are hardest hit. The UN estimates that 274 million people will need humanitarian assistance in 2022. This is a significant increase from last year's 235 million — which was already the highest figure in decades.¹³⁷ An investment upwards of \$41bn is required to address basic humanitarian needs worldwide.¹³⁸

Around the world, local women's organizations mobilized to ensure that women and marginalised groups were included in COVID-19 responses and that the gendered impacts of the pandemic — such as increased gender-based violence — were addressed. Despite the important roles they played in their communities, these organizations were often sidelined in formal emergency responses, and women's needs were overlooked.

“We can't afford to be passive about women's safety and security. Canada is one of a growing number of countries with a feminist foreign policy. As we pursue more equality and accountability through our international engagement, Canada is also taking action to provide more sustainable and flexible support to women peacebuilders”

—The Hon. Bob Rae, Canada's Ambassador and Permanent Representative of Canada to the United Nations in New York¹³⁶



CONFLICT AND CRISIS

The Afghanistan crisis is a litmus test for Canada's feminist foreign policy and Feminist International Assistance Policy. Canada pledged to accept 40,000 Afghan refugees but must do more to support those left behind in a country where women's hard-won rights are at risk. Canada must also increase funding for humanitarian crises aggravated by COVID-19. Global hunger is skyrocketing, and several countries are on the brink of famine. Supporting local women's organizations and peacebuilders in these contexts will achieve more than arms deals that perpetuate conflict, war and hunger.

In many countries, COVID-19 struck against a background of ongoing crisis, aggravating the existing issues women were already facing. The heartbreaking crisis in Afghanistan, which threatens decades of progress on gender equality, is a perfect example. Afghanistan is just one of the world's many urgent conflict hotspots, which also include Ethiopia, Sudan, Mali, Yemen and Myanmar. These places score low on gender equality indexes, and gender disparities between these nations and more peaceful countries are growing.¹³⁹ The upward trajectory in global military spending will only fuel conflict and cement these gender gaps.¹⁴⁰

Where the government got it right

When the Taliban seized Afghanistan, putting the rights and futures of women and LGBTQ people in jeopardy, Canada responded with a pledge to resettle 40,000 Afghans — one of the world's highest commitments. Canada is prioritizing vulnerable women leaders, human rights defenders and LGBTQ people. This leadership is commendable. In his mandate letter, the minister of immigration, refugees and citizenship is tasked with expanding the new immigration stream for human rights defenders and using it — among other things — to bring Afghan defenders at risk to Canada. Using an array of coherent tools to bring these courageous activists to Canada is feminist foreign policy in action.

Canada also took leadership on the Venezuela crisis — hosting an international donors' conference in June. The conference increased visibility and mobilized funds for this under-reported displacement crisis, in which many women face protection risks such as labour and sexual exploitation, trafficking and violence.

The government launched and began to roll out funding for the 'Together for Learning' campaign, which promotes education for refugee children and host communities. COVID-19 has disrupted education everywhere — especially for vulnerable displaced girls. Virtual learning is impossible for most refugees due to technology barriers. Teen pregnancies and early and forced marriages increase when girls are not in school¹⁴¹ — and half

of refugee girls who were enrolled in secondary school before COVID-19 will likely not return.¹⁴² Keeping vulnerable girls in school will mitigate against harmful gender norms and give them hope for a better future.

Canada continued to be a global champion and advocate for women, peace and security, while emphasizing the importance of civil society participation and leadership. In June 2021, Canada's ambassador for women, peace and security convened a dialogue between 10 Cabinet ministers and civil society leaders to discuss the government's progress and future actions on the subject. Canada must now match its strong rhetoric in support of women peacebuilders with flexible, core and significant funding.

Global Affairs Canada made progress towards the goal of adopting an integrated approach to the humanitarian-development-peace nexus by 2024. This is important for local women's organizations, since their work bridges all three areas of the nexus. The government's funding silos have curtailed funding for work that doesn't fit neatly into one of the three categories. This year, Global Affairs showed more willingness to fund long-term, comprehensive humanitarian responses. It also approved "crisis modifiers" in some long-term development projects to allow partners to pivot their work when conflict or natural disaster struck.

Where the government missed the mark

Despite Canada's ambitious pledge to resettle 40,000 Afghans, enormous challenges remain. Many women and LGBTQ activists are stuck in Afghanistan. Canada seems unable to help them until they cross a border — a perilous endeavour for people with limited freedom of movement. Civil society organizations are getting requests for help from Afghan partners but have no mechanisms to refer Afghans for resettlement to Canada. Huge backlogs in Immigration, Refugees and Citizenship Canada's processing and settlement services are leaving countless families in limbo.¹⁴³ Meanwhile, counterterrorism-related financial sanctions are limiting the flow of aid into Afghanistan. This, together with a prolonged drought and COVID-19, has led to one of the biggest hunger crises on earth. With risks to the health and safety of women growing daily, Canada must step up to better support Afghans.

With global hunger skyrocketing, Canada endorsed the G7 Famine Prevention and Humanitarian Crises Compact. Lack of transparency and accountability around the Famine Compact makes it difficult to measure its impact, but massive funding gaps clearly remain. In August 2021, Canada dedicated \$155m to help avert famine in crisis-affected countries, but it must contribute significantly more to reach its fair share of the Compact's \$8.5bn. Canada did dedicate \$195m to global nutrition efforts at the Nutrition for Growth Summit, which will alleviate food insecurity in some hunger hotspots.¹⁴⁴ But emergency food aid, water, nutrition and healthcare are urgently needed in several of the countries of greatest concern, where humanitarian response plans are less than half funded.¹⁴⁵

Yemen is one of the countries on the brink of famine. In recent months, the conflict in Yemen has intensified, preventing the delivery of aid in some areas and causing food prices to skyrocket. In September, Canada was criticized by the Group of Eminent Experts on Yemen for helping fuel the war in Yemen through its arms sales.¹⁴⁶ Canada continues to sell weapons to parties to the conflict, even though weapons flowing into this chaotic context risk falling into the hands of armed groups committing sexual and gender-based violence against women activists.¹⁴⁷ Disappointingly, since its announcement in 2020, Canada has not released any more information about the advisory panel of experts tasked with reviewing best practices regarding arms exports.¹⁴⁸ The situation in Yemen underscores the need for a coherent feminist foreign policy. In 2021, Yemen was the third largest recipient of Canadian humanitarian funding, but there is a large gap between funding and progress.¹⁴⁹ Halting arms sales to the region and prioritizing Yemen in its next National Action Plan on Women, Peace and Security would help achieve better outcomes for women and girls.

Budget 2021 allocated an additional \$165m in humanitarian aid.¹⁵⁰ While this contribution will save lives, it won't address the record levels of need. COVID-19 is the biggest global crisis in a generation, and the world is experiencing unprecedented global hunger, displacement and climate change. Canada must ensure that all humanitarian response plans are fully resourced — especially in under-funded but crucial sectors like

gender-based violence and protection. The billions Canada plans to spend on military drones and fighter jets¹⁵¹ would be better spent addressing the root causes of conflict and instability.

What's needed now:

- Continue to engage with civil society on the feminist foreign policy and launch it with an accountability and reporting framework and the resources to implement it.
- Dedicate more financial and human resources to processing Afghan refugees, and establish safe evacuation routes for the many women activists, LGBTQ people, ethnic minorities, journalists, disability rights activists and human rights defenders that remain stuck in Afghanistan. Urgently remove barriers to Canadian humanitarian assistance in Afghanistan and develop a solution that allows Canadian humanitarian organizations to operate without transferring the risk to them.
- Immediately suspend arms exports to countries involved in the war in Yemen, including Saudi Arabia, given the humanitarian impact on women and girls in Yemen.
- Ensure that the next National Action Plan on Women, Peace and Security is fully resourced and outlines how the government will apply the women, peace and security agenda to domestic issues— while better incorporating anti-oppression, anti-racism and intersectionality. Support women peacebuilders with flexible, core and significant funding.
- Significantly increase Canada's investments in humanitarian assistance throughout 2021, allocating 25% to local organizations, with at least 15% designated for local women's rights actors.
- Commit to anticipatory, long-term, flexible funding to turn the tide on the hunger crisis.

9 ADDRESSING THE UNEQUAL ECONOMICS OF WOMEN'S WORK

SCORE: YELLOW

The Issue

The economic fallout of the pandemic continues to have a disproportionate impact on women — most acutely young, racialized or immigrant women and gender-diverse workers. It was encouraging to see the employment rate of women aged 22 to 54 recovered to pre-pandemic levels by late 2021.¹⁵⁴ However, twice as many women have dropped out of the labour market altogether, compared to men. Over 250,000 people have left the job market entirely, with women over the age of 55 making



Modernizing the Employment Equity Act to reflect the diversity of our society is a major step in building a consciously more inclusive Canada. Systemic racism and discrimination disproportionately affect LGBTQ2 Canadians, Indigenous peoples, Black and racialized Canadians, and other equity-seeking groups. The Government of Canada will continue to work on strengthening diversity and inclusion across federally regulated workplaces from coast to coast to coast through recommendations made by the Employment Equity Act Review Task Force.”

—The Hon. Bardish Chagger, then Minister of Diversity and Inclusion and Youth (2021)¹⁵²



The true measure of the economic recovery must be assessed by the progress of the most marginalized. On that score, there is a long road ahead.

Katherine Scott, Canadian Centre for Policy Alternatives¹⁵³



WORK & PAY EQUITY

Women and gender-diverse workers continue to be overrepresented in the food, retail and service sectors — jobs that are often low-paying despite being considered essential during the pandemic. While the economy has somewhat recovered, twice as many women have dropped out of the labour market altogether since 2020 compared to men. As COVID-19 income supports are being reduced, more federal leadership is needed to protect worker rights and close gender gaps in the labour market for a feminist economic recovery.

up the largest segment.¹⁵⁵ Women and gender-diverse workers continue to be overrepresented in low-paying jobs in the food, retail and service sectors. On average, women remain twice as likely as men to be employed in low-wage work.¹⁵⁶ While certain sectors were supported in the pandemic, employment remains depressed in women-dominated sectors like food, accommodation and personal services.¹⁵⁷ With rising housing and food prices, the cost of living is increasingly becoming unmanageable for low-wage workers.

Given the scale of this issue, more federal action is needed to meet the pressing need around women's employment, decent work and fair wages. Several steps were taken that will benefit women, particularly in federally regulated workplaces, such as raising the minimum wage and legislating paid sick leave. Now is the time to invest in women-majority sectors and ensure decent work regulations span across all jurisdictions.

Where the government got it right

As women are concentrated in precarious sectors, they have difficulty accessing Employment Insurance or receive such low levels of support that they are forced to move from one low-paying job to another. Budget 2021 committed \$5m to open a new round of consultations over the next two years around long-term reforms to employment insurance; consultations began later that year.¹⁵⁸ It is critical the government engage with the women's right movement throughout these consultations to identify gaps and solutions for the most marginalized women.

To help address the falling labour force participation of women, Employment and Social Development Canada launched new programs targeting women in the workforce. The Women's Employment Readiness pilot program funds organizations to provide skills development supports for women, in addition to working with employers to reduce barriers to employing women.¹⁵⁹ While specific outcomes of this pilot remain to be seen, it is an encouraging first step in addressing the challenges for women to enter/re-enter the workforce and upskill to access better jobs. The budget also included support for

women entrepreneurs, with \$22 million over three years for the Indigenous Women's Entrepreneurship Initiative and up to \$146.9 million over four years to strengthen the Women Entrepreneurship Strategy.¹⁶⁰

Budget 2021 raised the minimum wage to \$15 an hour in federally regulated industries, but considering this was the recommendation five years ago, it is no longer enough as living costs have dramatically risen.¹⁶¹ Advocates recommend the creation of a low-wage commission to research the impact of low wages on workers, jobs and the economy and provide a pathway for raising minimum wages.¹⁶²

Workers should never have to choose between going to work sick or risking lost income or even possible dismissal. In response, the government passed Bill C-3, which provides 10 days of paid leave to all federally regulated workers and enhances protections for healthcare workers.¹⁶³ Notably, this legislation also provides up to 8 weeks of bereavement leave for people who have experienced a miscarriage. Building on this, the federal labour minister plans to convene the provinces and territories early this year to develop a national action plan to legislate paid sick leave for all workers across industries.

The federal Pay Equity Act came into force in August 2021, more than two years after it was passed. The first federal pay equity commissioner, Karen Jensen, officially took office and will provide educational campaigns for different sectors and guidance to employers for submitting their plans to ensure pay equity in the workforce. In 2018, the government allocated \$26.6m over six years to establish the pay equity office and administer the Act and \$5.8m annually on an ongoing basis.¹⁶⁴ However, according to the Canadian Centre for Policy Alternatives and the Equal Pay Coalition, the commissioner's office would need an annual budget of at least \$80m with 50 dedicated pay equity enforcement officers to achieve its mandate.¹⁶⁵

Women continue to be concentrated in low paid and precarious jobs. Closing the gender gap in employment equity will require targeted interventions. It is critical that the government strengthen the federal Employment Equity Act to ensure Indigenous women, Black and racialized women, women with disabilities and 2SLGBTQ folks have equitable access to the labour market. It was encouraging to see the government launch a task force in the summer of 2021 to conduct

an extensive review of the Employment Equity Act.¹⁶⁶ The task force has been tasked with making concrete, independent and evidence-based recommendations on how to modernize the Act and is expected to present its final report in early 2022.¹⁶⁷

Where the government missed the mark

The Task Force on Women in the Economy was launched in late 2020 to develop and guide a National Action Plan for Women in the Economy. Housed in the Department of Finance and comprised of leading women's rights experts and economists, the Task Force had tremendous potential to steer Canada towards a feminist economic recovery. However, its success was contingent on the scope of its mandate, the financial resources provided and the ongoing commitment of the government to take up the Task Force's broader recommendations on gender issues and the economy — which unfortunately was very limited. The mandate and term of the Task Force concluded at the end of 2021 and no public report or action plan was released. This is a major missed opportunity for the government to meaningfully engage with a group of experts who could provide ongoing guidance and advice in federal budgeting and targeted policy planning.

Two years into the pandemic, despite such severe job losses and income inequality, there have been few targeted federal interventions to invest in sectors beyond child care that are mainly comprised of racialized women workers. Most of the initial COVID-19 layoffs took place in women majority sectors (e.g. hospitality, caring, retail and service roles and the non-profit sector) and — while the economy is slowly recovering — not all sectors are recovering at the same pace and wages have not kept up with inflation. Women make up 80% of workers in the non-profit sector, amounting to 1.6 million workers.¹⁶⁸ Many of them are racialized and immigrant women. This sector, which provides essential public services and services to the government, is marked with precarity and low wages and heavily relies on government resources which lack flexibility and sustainability. Ensuring decent work for women in the non-profit sector is an area where the government can make a big difference now, examining how its funding model contributes to the pay gap.

A critical component of the recovery must be a progressive vision of an economy that values women's work and expands the care sector and other women-majority fields. In building a national child care system, the federal government is working with provinces and territories to support early childhood educators with labour force strategies and wage grids for their sectors. This approach should be expanded to support marginalized women workers with similar labour force strategies, wage grids and human resource councils in other women-majority sectors.

What's needed now:

- Re-constitute the Task Force on Women in the Economy as a permanent body housed in the Department of Finance and regularly consulting it and other feminist and labour organizations on how to address systemic racism, sexism and economic inequality.
- Collect disaggregated, intersectional data on labour force issues to inform targeted labour strategies for women-majority sectors.
- Invest in women-majority sectors, in particular the non-profit sector.
- Strengthen the Employment Equity Act to ensure equal access to the labour market for women in all of their diversity. The task force tasked with reviewing the Act should meaningfully engage with the women's rights sector to identify gaps and barriers for the most marginalized women.
- Expand women's access to employment insurance by modernizing the existing system and addressing key gaps. Consult organizations representing or in service of Black, Indigenous and racialized women workers on these reforms.
- Invest adequate resources for the Pay Equity Commissioner to fully implement her mandate. Ensure funding supports outreach, education and support to women workers throughout the country.
- Provide federal leadership and convene the provinces and territories around guaranteed paid sick days and minimum wages increases.

10 BUILDING A PROGRESSIVE TAX SYSTEM

SCORE: RED

The Issue

As a rich, industrialized country, Canada has the potential to generate the necessary public revenue to finance a feminist, green recovery that puts the planet, workers and women first. Yet, as around the world, extreme wealth inequality has skyrocketed in Canada during the COVID-19 pandemic.¹⁷⁰ With 15 new billionaires having joined the ranks, the fortunes of the country's 59 billionaires have increased by \$111bn since March 2020, roughly the same amount the Canadian government spent on COVID-19 income supports to workers, including Canada Emergency Response Benefit and Canada Recovery Benefit (\$109bn).¹⁷¹ In some cases, critical benefits offered by the government intended to help people and businesses weather the storm, ended up filling the pockets of CEOs and corporations. CEO pay skyrocketed in 2020 — Canada's 100 highest paid CEOs received, on average, compensation of \$10.9m in 2020, 191 times more than the average Canadian worker¹⁷² — and \$26.4bn of pandemic supports ended up in corporate cash holdings.¹⁷³

Gender analysis reveals that mostly wealthier men benefit from tax breaks and loopholes.¹⁷⁴ The tax system needs an overhaul. Fully and completely closing loopholes could generate billions in revenue. The majority of Canadians support this goal — with close to 90% popular support for closing loopholes, ending tax havens and imposing a wealth tax and an excess pandemic profit tax.¹⁷⁵ Minister Freeland, who wrote a book about the rise of the super-rich,¹⁷⁶ is well positioned to take leadership on tax reform. Extreme inequality makes the world less safe for everyone and

...[N]ow more than ever, fairness in our tax system is essential. (To ensure our system is fair, this budget will invest in the fight against tax evasion, shine a light on beneficial ownership arrangements, and ensure that multinational corporations pay their fair share of tax in Canada.)

—The Hon. Chrystia Freeland, Deputy Prime Minister and Minister of Finance (2021)¹⁶⁹



TAX

Since 2015, all three Liberal campaign platforms made promises to overhaul the tax system, though few of these promises have been kept and revenues have not been boosted in significant ways. Further promises have been made like the taxation of digital giants, the implementation of automatic filing, the closing of some loopholes like partial stock options and incremental progress towards gender-based analysis (GBA+). However, other than GBA+ and last year's announcement on automatic tax filing, few tax measures have been implemented that advance women's rights and gender equality by way of increased investment in public services and social protection.

has deadly consequences, especially for the most marginalized. Raising revenue and taxing the windfall of the super-rich must be made a priority to respond to people's immediate needs and the systemic social and economic inequities exacerbated by the COVID-19 pandemic. Going forward, those revenues will also ensure Canada is able to make the necessary investments to move towards a low-carbon economy and deal with the impacts of climate change.

Where the government got it right

Canada's first female finance minister, Chrystia Freeland, tabled Federal Budget 2021 in April, containing the most extensive gender-based analysis yet since gender budgeting was legislated in 2018. However, the government must prioritize investing in the public service's capacity to conduct more robust intersectional analysis and improving data collection to understand how tax measures benefit or adversely affect those with intersecting identities, for example disabled women or racialized single-headed households. Also, the Gender Results Framework introduced in Budget 2018 still lacks clear targets and timelines and a robust accountability framework.

After nearly four decades, the government partially closed the employee stock option loophole, which could raise public revenues of between \$100m¹⁷⁷ to \$750m¹⁷⁸ from this one section of the Tax Code. Effective July 1, 2022, employee stock options over \$200,000 will be taxed fully as salary.¹⁷⁹ While this is a step in the right direction, now is the time to review and close all possible loopholes, including the capital gains loophole for individuals and corporations.

Once again, the mandate letter for the finance minister contains instructions to tackle tax avoidance and implement new tax measures. It includes implementing new taxes on luxury items (such as yachts and private jets), introducing legislation to raise the corporate income tax payable by banks and insurance companies that earn over \$1bn from 15% to 18% and requiring them to pay a temporary Canada Recovery Dividend, and establishing a 15% tax rule for top-earners.¹⁸⁰ Canadian banks and insurance companies have fared extremely well, better than most other sectors during the pandemic, reporting unreasonable profits.¹⁸¹ The government estimates

that banks and insurance companies would contribute additional revenue of at least \$2.5bn starting as early as this coming fiscal year due to these new measures.¹⁸²

The finance minister is also tasked with investing in the Canada Revenue Agency to crack down on tax avoidance by the largest corporations and wealthiest individuals.¹⁸³ Canadians, CRA auditors and the union representing them will appreciate CRA being 'fit for purpose,' with the tools, resources, expertise and capacity to close tax gaps and combat aggressive tax planning and avoidance.¹⁸⁴ The Parliamentary Budget Officer estimates that for every \$1 invested in business tax compliance through CRA, the government could generate nearly \$6 in fiscal impact, equalling an additional \$1.2B in revenues by 2024.¹⁸⁵ Increasing transparency in beneficial ownership through a public registry, as promised in the 2021 budget, would help expose shell companies and combat tax avoidance and fraud. Similarly, the government campaigned on the need to strengthen the general anti-avoidance rule.¹⁸⁶ It remains to be seen how quickly these promises will be implemented.

Where the government missed the mark

As the recovery begins in Canada, transformative change requires more far-reaching and fundamental reforms to the tax system. The corporate tax rate continues to be the lowest in history, yet some corporations have made colossal pandemic bonuses that require redistribution. In the last election, the Parliamentary Budget Officer¹⁸⁷ costed proposals from opposition parties to increase revenues and build a progressive tax system, which could bring in as much as an additional \$33bn in revenue, largely from a wealth tax, fairer taxation of capital gains and an increased corporate tax rate.¹⁸⁸ Closing the capital gains tax loophole for both individuals and corporations could generate up to \$22bn in revenue alone.¹⁸⁹ The Parliamentary Budget Officer also estimates that applying a 15% tax rate to excessive profits earned by big firms in 2020 would generate an additional \$8bn in revenue.¹⁹⁰ The report shows large companies in finance and manufacturing had by far the biggest jump in profits in the 2020 calendar year, with leaps of 22% and 11% respectively.¹⁹¹ Profits deemed excessive during WWII were taxed at a rate of 100%.¹⁹²

Despite government promises to tax extreme wealth inequality, Canada does not currently have a wealth tax. By creating a 1% national annual wealth tax on Canadians earning over \$10m per year, the government could raise up to \$20bn a year to invest in urgently-needed public measures, like universal child care, mental health and income supports, climate action and affordable housing.¹⁹³ With this investment, we could build a more equal economy that benefits women and Indigenous, Black and racialized communities — the ones hardest hit by rising inequality. Canadians support such a move with polls showing that the idea of a 1% tax on wealth paid by people who have more than \$20m in assets is favoured by 4 in 5 Canadians, with at least 75% support in every region, across age groups and education levels, including broad support in households in the top income bracket.¹⁹⁴

A digital services tax was announced in the Fall Economic Statement 2020, and Minister Freeland tabled the *Digital Services Tax Act* in December 2021.¹⁹⁵ However, the government has delayed implementation to 2024, and then it will only come into effect if the convention implementing the global tax agreement on domestic tax base erosion and profit shifting (BEPS 2.0) has not come into force by the end of December 2023.¹⁹⁶ There has been renewed drive to reach a deal which would include a higher global minimum corporate tax rate across all OECD countries. However, the deal is overly complex and narrow in scope, potentially letting big offenders off the hook, and has been criticized for yielding few revenues for developing countries while not adequately raising the minimum corporate tax rate.¹⁹⁷

The government continues to use tax credits in place of substantive support programs. Credits make the tax system more complex, which disproportionately benefits those at the top, worsening inequality, including gender inequality. For example, the government expanded coverage of the disability tax credit,¹⁹⁸ making it more accessible,¹⁹⁹ but kept it non-refundable and therefore only benefiting those with taxable income. The tax system is already overly complicated, and many such benefits would be better suited to be administered outside of the tax system, especially for those that do not file taxes.

While automatic filing would have ensured inclusion of some eligible people who might otherwise have missed out, the promise of automatic filing has not

materialized. Automatic tax filing, announced in the 2020 Speech from the Throne would immediately improve the lives of women living in poverty and other marginalized people. Twelve percent of Canadians, usually those with lower incomes, do not file their returns and as a result do not receive government transfers for which they are eligible.²⁰⁰ Automatic tax filing needs to move back up the government priority list with a clear timeline for implementation.

What's needed now:

- Introduce a permanent wealth tax on the richest Canadians immediately. This tax should be at least one percent of wealth over \$20m. Explore additional equality-boosting measures such as inheritance tax.
- Follow through on legislation to increase taxes on banks and insurance companies from 15% to 18%. A temporary 15% windfall tax on excess profits for companies in all sectors generating oversized profits due to the pandemic should also be implemented.
- Increase funding to the Canada Revenue Agency to help combat aggressive tax avoidance and ensure the wealthy pay their fair share and ensure transparency in beneficial ownership.
- Close all loopholes and tax avoidance schemes, such as the capital gains loophole, utilized by individuals. Follow through on the implementation of the stock option loophole, closing it fully.
- Follow through on promised tax reform measures including automatic tax filing, taxes on luxury goods and a minimum 15% tax on all income earners in the top tax bracket and ensure that all industries pay their fair share of taxes when doing business in Canada. Move ahead with the Digital Services Tax as promised, showing leadership on the global stage.
- Demonstrate Canada's leadership at the OECD for a more ambitious and fairer BEPS 2.0 for developing countries. Play a leadership role in drafting a global agreement on taxing cross-border digital goods and services. Canada should show leadership and advocate for an equitable deal that distributes fair revenues to developing countries and raises the global minimum corporate tax rate to 25%.

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