

### ACCELERATING A FEMINIST COVID-19 RECOVERY





#### Feminist scorecard 2021 ACCELERATING A FEMINIST COVID-19 RECOVERY

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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.

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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

2020 was a year of unprecedented challenges for people in Canada and around the world. COVID-19 has disrupted every aspect of life and required government interventions of a scale and scope not seen in decades. The coronavirus knows no borders and does not discriminate, but, in a world marked by extreme inequality and injustice, there is no question that some people have been hit harder than others have. In every country around the world, the poor and marginalized have been more impacted by the social, economic and health impacts of the pandemic. It is no coincidence that the pandemic has disproportionately impacted women, especially those who belong to Black, Indigenous or racialized communities, (im) migrants and refugees, women living with disabilities and members of the 2SLGBTIQ+ community.

Millions of women are filling the ranks of essential workers, but women have also seen the most significant job losses and are dropping out of the workforce due to increased care responsibilities. The feminist movement in Canada was quick to respond, analyzing the differentiated impacts of the pandemic and calling for an intersectional feminist response to COVID-19, and rejoicing when the government committed to a feminist, intersectional COVID-19 recovery in the September Speech from the Throne.

Feminist Scorecard 2021 is the fifth edition in this Oxfam Canada series. Considering the far-reaching impacts of the pandemic, this year's scorecard focuses on the government's actions to help Canada and the world respond and recover from the pandemic. The scorecard provides a snapshot of the government's actions since the start of the pandemic in March 2020 until February 2021 to assess the degree to which it has advanced gender equality and applied an intersectional feminist lens in response and recovery measures. The scorecard ranks the government's response along 10 policy areas: global development, representation and leadership, genderbased violence and sexual and reproductive health and rights, poverty, care work, conflict and crisis, the rights of Indigenous women, climate change and extractive industries, jobs and pay equity, and taxation.

There is no doubt this has been a challenging year for the government. The crisis demands strong leadership; the government responded with swift action and a massive influx of resources to address the social and economic fallout of the pandemic. As lockdown measures were put into place to slow the spread of the virus, the government was guick to respond with historic investments in social protection and other emergency benefits to prevent people, having lost their jobs and livelihoods, from falling into poverty. The government was also quick to recognize the impact of lockdown measures on women's safety and worked with women's groups to ensure shelters and sexual harassment centres had the resources to adapt their operations and scale up intake. Canada responded to global calls to action to scale up humanitarian response, provide debt relief for the poorest countries and invest in the COVAX vaccine facility.

However, the response has exposed gaps that are particularly profound for the most marginalized, including Indigenous, racialized and (im)migrant women, members of the 2SLGBTIQ+ community, women living with disabilities and refugees. Women have dropped out of the workforce in droves bringing women's labour force participation to the lowest it has been in 30 years. Economic security for women and gender-diverse people must be a priority, and investments in women-majority sectors and child care will be imperative to advancing gender equality and preventing an unnecessarily slow and uneven economic recovery.

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As the world moves from response to recovery, it is clear that more has to be done to ensure no one is left behind. The government has an opportunity to strengthen its intersectional feminist analysis and build a path for recovery that ensures women in all their diversity are heard and seen as partners. This will require more women and gender-diverse people in leadership and decision-making spaces and better disaggregated data collection and analysis on the impacts of the pandemic. COVID-19 has shown us what is possible if there is political will. Let us learn from this crisis as we collectively look ahead to tackle the biggest challenges faced by humanity: extreme inequality, displacement and conflict, and the climate crisis.

### METHODOLOGY

No single change will transform the lives of women living in poverty and struggling to realize their rights. The barriers women 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 2021 presents a feminist assessment of the Canadian government's COVID-19 response and recovery from when the pandemic began in March 2020 to February 2021. Ten policy areas are assessed:

- Global development: global leadership on women's rights
- 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 genderbased violence and ensuring bodily autonomy
- 4 Poverty: tackling poverty for the most marginalized women

- 5 Care work: investing in the care sector
- 6 Conflict and crisis: responding to humanitarian crises and building lasting peace
- 7 Indigenous women: upholding the rights of Indigenous women
- 8 Climate change and extractives: tackling climate change and regulating extractive industries
- 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 2021 focuses on decisions made by the Canadian government between March 2020 and February 2021. The scorecard does not offer a comprehensive analysis of every policy decision this government made impacting 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 response and recovery to COVID-19. 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:

- Tackling Inequalities in the Global Economy: Making Canada's foreign policy work for women (2017)<sup>1</sup>
- Oxfam Canada's Feminist Principles: What they are and how they serve as a guidepost for our work (2018)<sup>2</sup>
- A Feminist Approach to Localization: How Canada can support the leadership of women's rights actors in humanitarian action (2018)<sup>3</sup>
- A Feminist Approach to Women's Economic Empowerment: How Canada can lead on addressing the neglected areas of WEE (2019)<sup>4</sup>
- Advancing Canada's Global Leadership on Sexual and Reproductive Health and Rights (2019)<sup>5</sup>
- Feminist Aid: A call for G7 leaders to beat inequality (2019)<sup>6</sup>
- Who Cares? Why Canada needs a public child care system (2019)<sup>7</sup>
- Time to Care: Unpaid and underpaid care work and the global inequality crisis (2020)<sup>8</sup>
- Investing in a Feminist Green COVID-19 Recovery: Oxfam Canada's recommendations for Budget 2021 (2020)<sup>9</sup>
- Oxfam's Recommendations for Canada's Feminist Foreign Policy (2020)<sup>10</sup>

GREEN = SIGNIFICANT PROGRESS

YELLOW = SOME PROGRESS





# **FEMINISTSCORECARD**

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



#### **GLOBAL DEVELOPMENT**

Canada has made significant contributions to the global response to COVID-19. This has included contributions to the COVAX shared vaccine facility and debt relief. Building on existing feminist policies, the government is working to release a feminist foreign policy to bring a coherent feminist approach to all its foreign engagements.

#### REPRESENTATION & LEADERSHIP

Women have been at the forefront of Canada's COVID-19 response and women's organizations have been advocating for a feminist response and recovery. The government should strengthen its Gender-based Analysis Plus (GBA+) and ensure women's movements have the resources to adapt and be part of key decision-making spaces.

#### GENDER-BASED VIOLENCE & SEXUAL & REPRODUCTIVE HEALTH & RIGHTS

Women and gender-diverse people experienced a rise in violence as a result of the pandemic. The government quickly provided resources to shelters and sexual assault centres to address this shadow pandemic, but more needs to be done to address ongoing gaps in sexual and reproductive health services.

#### POVERTY

The government has provided critical social protection to millions of people in Canada in record time to mitigate the social and economic impacts of the pandemic. But, some of the most marginalized, including racialized women with precarious immigration status and women with disabilities, fell through the cracks.

#### CARE WORK

We will face an unnecessarily slow economic recovery if women who have lost their jobs or been forced to leave them due to caregiving duties cannot return to paid work because of a lack affordable and quality child care. COVID-19 has exposed Canada's broken long-term care system, which needs attention urgently.



### **CONFLICT & CRISIS**

Canada invested in critical humanitarian assistance as needs grew due to COVID-19, and has continued to support women peacebuilders. But Canada's support for refugees fell short as many were stranded due to disrupted services caused by the pandemic. Canada also continues to sell arms to Saudi Arabia, intensifying the conflict and putting Yemeni women peacebuilders at heightened risk.



#### INDIGENOUS WOMEN

First Nations, Inuit and Métis women and gender-diverse people continue to make their voices heard and demand action to ensure their rights are fulfilled. The government maintains its commitment to ending violence against Indigenous women, but progress on the National Action Plan on Missing and Murdered Indigenous Women and Girls is slow.

#### CLIMATE CHANGE & EXTRACTIVES

Canada has set an ambitious climate agenda that has the potential to advance a just, green recovery. It is crucial to put the voices and solutions of women, gender-diverse people and Indigenous people at the center of this approach, to apply a feminist intersectional lens, and to explicitly address the role of Canada's mining, oil and gas sectors.



### WORK & PAY EQUITY

The economic downturn caused by this pandemic has had a disproportionate impact on women, especially racialized women, who have made up the majority of job losses. The recently announced Task Force on Women in the Economy is a promising start. However, the government must prioritize building back women's labor force participation, and ensuring the needs of the most vulnerable workers are met.



Wealth inequality is growing, with the wealthiest Canadians – mostly men – benefiting from tax loopholes and not paying their fair share. At a time when COVID-19 threatens to unravel decades of progress towards gender equality, the leadership of Canada's first-ever female finance minister is raising hopes that progressive tax reform may finally begin after years of undelivered promises.



### 1 GLOBAL LEADERSHIP ON WOMEN'S RIGHTS

#### SCORE: GREEN

### The Issue

The past year has exposed the vulnerabilities wrought by deep economic and social inequalities in our global systems. The confluence of COVID-19, entrenched gender inequalities, climate change, extreme economic inequality, conflict and global displacement have disproportionately impacted vulnerable women and girls in developing countries. Members of the 2SLGBTIQ+ community have also experienced heightened social exclusion, discrimination and violence including targeted persecution amidst COVID-19 lockdowns and restrictions.<sup>12</sup> For the first time in two decades, global poverty is rising – and at an alarming rate. The UN projects that by the end of 2021, 150 million more people will have fallen into extreme poverty.<sup>13</sup> As a result, the UN has called for a \$2.5 trillion COVID-19 crisis package – including \$1 trillion in debt relief – to help developing countries address the long-term social, economic and health impacts of COVID-19.<sup>14</sup>



#### GLOBAL DEVELOPMENT

As COVID-19 continues to deepen social and economic inequality around the world, Canada has demonstrated leadership by supporting the COVAX shared vaccine facility and responding to the UN's global appeal for COVID-19 debt relief. In the midst of the pandemic, Canada has continued to engage with civil society to design a feminist foreign policy. In order to live up to the promise of its feminist agenda, Canada must act now to increase its international assistance at a time when Canadian aid is needed more than ever.

COVID-19 is a threat that does not recognize borders and will only be overcome through coordinated action. Our global response is part of our domestic response: we will not be safe from COVID-19 in Canada until everyone, everywhere is. International co-operation between governments and other health partners will be crucial to beat the virus. Our government will continue to be a progressive voice to ensure a more equitable access for treatments."

- The Honourable Karina Gould, Minister of International Development (2020)<sup>11</sup>



The pandemic has heightened the need for international assistance and collaboration to ensure a just and inclusive recovery.<sup>15</sup> Building on its commitment to a feminist approach to international assistance and foreign policy, Canada has made strides in supporting debt relief and equitable access to vaccines and has invested in critical feminist programming. Now is the time to increase Canada's official development assistance to meet global targets and accelerate progress in closing remaining gaps.

## Where the government got it right

By the end of February 2021, the federal government announced it had committed more than \$2bn to the global response to COVID-19.<sup>16</sup> This included more than \$940m in funding for the Access to COVID-19 Tools (ACT) Accelerator, which aims to support equitable access to COVID-19 tests, treatments and vaccines, including for the poorest countries, as well as \$325m for the COVAX Advance Market Commitment (AMC) stream, a critical global effort aimed at enabling 92 low- and middle-income countries to access vaccines.<sup>17</sup> The Minister of International Development, Karina Gould, has also taken up a leadership role co-chairing the COVAX AMC Engagement Group.

Supporting global efforts to relieve low- and middleincome countries from debt payments, Canada joined the Debt Service Suspension Initiative, a program that allows eligible developing countries to suspend official bilateral debt-service payments during the pandemic. Canada has openly advocated for debt suspension and the extension of bilateral loans for poorer countries, which is laudable.<sup>18</sup> Given the scale of the crisis, it is critical that Canada support global efforts towards full debt cancellation, including from private and multilateral creditors, and advocate for the allocation of special drawing rights to provide additional reserves to countries when funding needs are large.<sup>19</sup> With women and gender-diverse people being hardest hit by the social and economic impacts of the COVID-19 crisis, Canada's investments in feminist aid are needed now more than ever to protect women's rights and sustain gains towards gender equality. The already limited access to sexual and reproductive health (SRH) services for women, girls and 2SLGBTIQ+ peoples has been further reduced by COVID-19.<sup>20</sup> Canada has been an outspoken advocate for SRH globally, pushing back against harmful anti-rights agendas, including the "Geneva Consensus" promoted by the US under the Trump Administration.<sup>21</sup> In June 2020, Minister Gould announced \$93.7m to help ensure access to safe, legal abortions and SRH services and initiatives.<sup>22</sup> This constitutes part of the government's earlier 10-year Commitment to Global Health and Rights, which ramps up Canada's investments in the health and rights of women, adolescents and children to \$1.4bn by 2023-2024, with a specific commitment of \$700m annually for SRH initiatives.<sup>23</sup>

In February 2020, building on Canada's Feminist International Assistance Policy and National Action Plan on Women, Peace and Security, then Minister of Foreign Affairs, François-Philippe Champagne, announced his intention to consult with civil society to inform an official statement of Canada's feminist foreign policy.<sup>24</sup> Global Affairs Canada hosted these consultations throughout the fall.<sup>25</sup> Only five weeks into his tenure as Canada's new Minister of Foreign Affairs, Marc Garneau hosted a roundtable continuing this initiative. The policy statement is on track to be released in the spring.

## Where the government missed the mark

The government came under criticism when it announced in early February that it would procure vaccines for Canadians from the COVAX facility. Considering COVAX is the only source of vaccines in 2021 for the world's poorest countries, and Canada has already purchased enough vaccines to immunize the Canadian population five times over, this move undermines global efforts to protect essential health workers no matter where they live.



Despite the robust framework provided by Canada's Feminist International Assistance Policy, the government has failed to fund dedicated programs to tackle gender-based violence globally, even though it has recognizing that lockdown measures and pressures brought on by disrupted livelihoods have increased violence against women and 2SLGBTIQ+ peoples. This is a major oversight in Canada's international assistance. Experts estimate a shocking increase of 61 million cases of violence and femicides this past year. 2SLGBTIQ+ advocates are also calling on Canada to increase international aid for organizations working on issues related to sexual orientation, gender identity and expression, and sex characteristics, as they are facing increased discrimination and criminalization from governments using COVID19 as a pretext for crackdowns.

- Invest 1% of Canada's domestic COVID-19 response and recovery spending in new and additional official developmental assistance, and commit \$7.8bn for the International Assistance Envelope in 2021–2022.
- Leverage Canada's influence to encourage the World Bank and the G20, as well as private lenders and other multilaterals, to expand and extend the Debt Service Suspension Initiative, and champion the forgiveness of bilateral debt instead of the deferral of payment.
- Champion an emergency waiver of certain intellectual property provisions being negotiated at the World Trade Organization to free vaccine production from patent restrictions. Increase Canada's contributions to COVAX to support equitable access to COVID-19 vaccines for poorer countries.

- Increase investments in feminist programming to address gender-based violence and unpaid and paid care work, and strengthen the application of intersectionality within the Feminist International Assistance Policy to ensure the needs of vulnerable populations such as racialized women and 2SLGBTIQ+ peoples are adequately addressed.
- Establish and fill a position at Global Affairs Canada to coordinate policy and programming to support 2SLGBTIQ+ movements internationally, including on diplomatic missions abroad, and increase funding for the advancement of the rights of 2SLGBTIQ+ peoples to \$20m per year.



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

#### SCORE: GREEN

### The Issue

Several articles and studies this past year highlighted a correlation between female leadership and successful pandemic response, noting that outcomes related to COVID-19, including the number of cases and deaths, were systematically better in countries led by women.<sup>27</sup> In Canada, women have played a strong leadership role throughout the COVID-19 response. Some of the biggest government portfolios tasked with steering the country through this crisis have been led by women ministers, including Finance, Health and Procurement. The provinces with female Chief Medical Officers were most successful in flattening the curve.<sup>28</sup> The government's emphasis over the past years on building women's leadership ensured a more gender-responsive COVID-19 response, which is critical considering the disproportionate socio-economic impact of the pandemic on women.

## REPRESENTATION & LEADERSHIP

Women have been at the forefront of Canada's COVID-19 response and the government has invested in feminist movements. But women's rights organizations struggled to access flexible funding and decision-making spaces during critical moments of the pandemic. This speaks to the need to strengthen Canada's GBA+ approach, especially the use of intersectional analysis, to ensure an equitable COVID-19 recovery.

Women have been hardest hit by COVID. They continue to take on the majority of the work on the frontlines of the pandemic. Our government is investing in women's and equity-seeking organizations because it's one of the best ways to advance gender equality."

 The Honourable Maryam Monsef, P.C., M.P., Minister for Women and Gender Equality and Rural Economic Development<sup>26</sup>



Canada's COVID-19 response could nonetheless have been stronger with a more robust GBA+ analysis and greater inclusion of women and gender-diverse people in decision-making.<sup>29</sup> The Canadian women's sector also faced significant challenges this past year, including financial insecurity and lack of access to decision-making spaces, yet provided valuable services and analysis to mitigate the impacts of COVID-19 on women and gender-diverse people.

## Where the government got it right

The feminist movement in Canada was elated to hear the government's commitment to a "feminist, intersectional response to this pandemic and recovery" during the Speech from the Throne in September 2020.<sup>30</sup> This commitment recognizes that the pandemic has disproportionately impacted women, especially those who belong to Black, Indigenous or racialized communities, (im)migrants and refugees, women living with disabilities and members of the 2SLGBTIQ+ community and requires specific actions to prevent a rollback of gender equality gains made over the last decades. The Department of Women and Gender Equality underscored that commitment through the launch of a \$100m Feminist Response and Recovery Fund.<sup>31</sup>

The government reiterated its commitment to applying GBA+ across all government operations in the supplementary mandate letters for Cabinet ministers in 2021,<sup>32</sup> which underlines the need for a whole-of-government approach. The 2021 supplementary mandate letter for the Minister for Women and Gender Equality and Rural Economic Development, Maryam Monsef, also included a commitment to supporting the Prime Minister's Office, Treasury Board and Privy Council to "develop and implement an action plan to increase the representation of women, Black and racialized Canadians, persons with disabilities, Indigenous Peoples and LGBTQ2 Canadians in hiring, appointments and leadership development within the Public Service."<sup>33</sup> This a positive step towards addressing longstanding inequities within government departments and, hopefully, improving intersectional analysis.

In November 2020, Finance Minister Chrystia Freeland hosted a roundtable with women's rights advocates who shared their recommendations for a feminist recovery.<sup>34</sup> This was a welcome step considering women's rights and feminist organizations have a hard time accessing fiscal policy spaces, including the House Standing Committee on Finance's prebudget consultations. During the Committee's Federal Budget 2020 consultation, out of almost 300 organizations and individuals, a mere seven witnesses spoke to gender equality and women's rights.

## Where the government missed the mark

Women's rights organizations and feminist movements have been at the forefront of providing critical services during the pandemic and have provided much needed analysis of the impacts of COVID-19 on women and gender-diverse people. Despite these contributions, it has been difficult for these organizations to access key COVID-19 decisionmaking spaces within government, and they fear for their financial sustainability.

The government provided various emergency benefit measures, such as wage and rent subsidies and, in April 2020, distributed \$350m to charities impacted by the pandemic.<sup>35</sup> However, in a survey by 0xfam Canada and partners conducted in the fall of 2020, 39% of responding women's rights organizations noted that they were not able to access any government funding as their needs did not meet the funding criteria.<sup>36</sup> The same survey revealed that 51% of organizations had to cut back on vital services and 48% had to cancel some of their programming completely due to restrictions preventing the spread of COVID-19.<sup>37</sup> The most significant impact of COVID-19 for 45% of responding women's rights organizations was new costs and expenditures. Twenty-five percent of respondents



identified unrestricted funding support as most critical during the COVID-19 pandemic in order to ensure their sustainability.<sup>38</sup> The launch of the Feminist Response and Recovery Fund is a positive step towards addressing some of the funding gaps experienced by the women's movement this past year, but calls for funding that is more flexible and that can cover core operational costs continue.

- Improve the quality and consistency of GBA+ implementation across government, particularly in terms of intersectionality, by building the capacity of the federal bureaucracy. This will requires better disaggregated data collection.
- Apply a comprehensive GBA+ approach to all emergency benefit policies and programs and ensure the inclusion of feminist organizations in decision-making bodies.
- Immediately set up a low-barrier, accessible fund for women-serving agencies and women's rights organizations to cover overhead and essential operational costs, which will help relieve pressure on existing project funds and compensate for downturns in fundraising in the pandemic environment. In the long-term, continue providing them with core funding to support continued advances in gender equity in Canada.



### 3 ENDING GENDER-BASED VIOLENCE AND ENSURING BODILY AUTONOMY

SCORE: GREEN

### The Issue

For too many women and gender-diverse people, measures to curb the spread of the virus have not resulted in increased safety, but rather the opposite. Lockdown measures, including reductions in mobility, have meant that too many women are literally locked up with their abusers and/or cannot access essential time-sensitive services to ensure their bodily autonomy, such as abortion and contraception. Increases in reports of domestic violence have ranged from 20–30%, and up to 60% in some locations.<sup>40</sup> Shelters and transition homes have also seen an escalation in the severity of violence and changes in the types of violence experienced by women.<sup>41</sup> Those with the least access to services – those in rural and remote areas, Indigenous, Black, racialized and (im)migrant women, women living with disabilities, and gender non-conforming and trans people – have been experiencing the highest rates of violence. Those living in rural or remote areas and those with a lower socio-economic status faced further obstacles throughout the COVID-19 pandemic,

GENDER-BASED VIOLENCE & SEXUAL & REPRODUCTIVE HEALTH & RIGHTS

Women and gender-diverse people across the country, particularly those who reside in remote or rural areas, have faced multiple barriers to accessing genderbased violence and sexual and reproductive health services in the wake of COVID-19. The Liberal government's announcement of vital funding to ensure the safety and access to services for those fleeing violence was a major step in the right direction. More is needed to address the ongoing and heightened barriers to sexual and reproductive health services.

After 38 years of this table coming together, we have reached agreement with every jurisdiction to move forward together on a plan to better support survivors and their families and to work to prevent gender-based violence from happening in the first place."

— Minister Monsef, January 2021 at the FPT meeting of Status of Women Ministers.<sup>39</sup>

The government was quick to recognize the impacts that lockdowns would have on women and genderdiverse people. Shelters welcomed the federal government's emergency funding, which provided a lifeline for these organizations, but more is needed to ensure the sustainability of the sector, increase shelter capacity to respond to increased demand, and provide remote services. Also, more is needed to ensure women and gender-diverse people have access to sexual and reproductive health services.

## Where the government got it right

As lockdown measures came into effect, the government was quick to recognize the impact of these measures on women's safety. In March 2020, the federal government announced \$50m to support organizations working to end violence against women.<sup>42</sup> Up to \$26m was dedicated to shelters and transition houses. Women's Shelters Canada, an umbrella organization for shelters and transition houses, distributed \$20.5m to over 400 shelters in the spring. In October 2020, the government announced an additional \$50m in funding, of which \$36.3m was dispersed to shelters and sexual assault centres through Women's Shelters Canada and the Canadian Women's Foundation.<sup>43</sup> Funding was also made available through different channels to Indigenous shelters and organizations operating in Quebec. Women's organizations welcomed the government's trust, and reduced red tape ensured funds reached shelters quickly.

In December 2020, Minister Monsef announced the expansion of the Advisory Council on Gender-Based Violence, which was originally established in January 2019 to inform the development of the National Action Plan to End Gender-Based Violence, to include a more diverse range of members.<sup>44</sup> Women and Gender Equality Canada also provided funds for community consultations on the National Action Plan at the end of 2020.<sup>45</sup> The input of survivors, community organizations and experts is vitally important. Considering that the implementation of a National Action Plan on Gender-Based Violence and a National Action Plan on Missing and Murdered Indigenous Women and Girls will require close collaboration between the federal government and provinces and territories, the joint declaration of Ministers responsible for the Status of Women in January 2021 was a welcome step.<sup>46</sup>

## Where the government missed the mark

Women and gender-diverse people in rural and remote areas faced increased barriers to accessing life-saving services such as shelters and sexual and reproductive health services in the context of the pandemic. Many sexual and reproductive health facilities closed or moved to telemedicine services, which can be particularly challenging for young people, women in abusive relationships, those without access to reliable phone or internet connection and folks in precarious housing situations.

Despite abortion being legal and free throughout all provinces and territories, <sup>47</sup> access is still too often determined by socioeconomic status and postal code, which was only worsened by the COVID-19 pandemic. People outside of urban centres face multiple barriers to accessing vital and time-sensitive abortion care. Even where the rural population accounts for 35–40% of total population, such as in Alberta, Manitoba and Ontario, abortion clinics are not equitably available.<sup>48</sup> The cost of transportation to urban centres, coupled with the costs of child care and elder care, are prohibitive, meaning some people are unable to access abortion care at all. An effective tool already approved in Canada that could combat inaccessibility and inequality is Mifegymiso, medical abortion.<sup>49</sup> However, due to the stigma and personal ideology around abortion, family physicians have not taken up medical abortion at scale and continue to refer those seeking abortion to specific abortion care providers.



Lack of access to contraception disproportionately affects vulnerable communities like youth, people of lower socioeconomic status, recent (im)migrants, and rural and remote residents. Canadian healthcare providers and advocates have identified cost as the most prevalent barrier, and this has been magnified during the COVID-19 pandemic.<sup>50</sup> Canada remains the only country with universal healthcare but without a national pharmacare plan.<sup>51</sup> A universal contraception coverage plan, as part of a national pharmacare strategy, would increase spending by an estimated \$157m annually.<sup>52</sup> This cost would be offset by the \$320m saved in direct medical costs related to unintended pregnancies.<sup>53</sup>

- Disburse long-term, sustainable and core funding to women's shelters, sexual assault centres and women's rights organizations so that they can remain open and meet the increased demand resulting from the COVID-19 pandemic.
- Fast-track the development of the National Action Plan to End Gender-Based Violence, ensuring input from consultations with survivors, community organizations and experts is well reflected and including an accountability framework with time-bound goals and indicators. Ensure sufficient funding for rollout and implementation, in close consultation with women's rights and feminist organizations.
- Ensure a robust and equally ambitious National Action Plan with the necessary resources to implement the recommendations of the National Inquiry into Missing and Murdered Indigenous Women and Girls, developing it closely with Indigenous women's organizations, networks and communities.
- Implement a national pharmacare strategy that includes coverage for the full range of contraceptive methods. Work with provinces and territories to address longstanding barriers to abortion care, including access to medical abortion.



### 4 REDUCING POVERTY FOR THE MOST MARGINALIZED WOMEN

#### SCORE: YELLOW

### The Issue

The pandemic has exacerbated pre-existing inequities and threatens to push many more women into poverty, with an unprecedented rise in unemployment, lack of access to adequate housing, and increased risk of intimate partner violence in the context of stay-at-home orders. Canadian women aged 25 to 54 experienced a decline in their employment at twice the rate of men and are returning to work at a slower rate.<sup>55</sup> Racialized women have fared the worst in terms of job losses and decreased income, yet are over-represented in essential work, much of which is low-paid. Racialized communities have also faced higher rates of COVID-19 outbreaks as a result of greater exposure to the virus as essential workers.<sup>56</sup> At the same time, anti-Black racism and anti-Indigenous racism continues unabated, and the frequency of anti-Asian hate crimes has increased significantly.<sup>57</sup>

Between 26 and 33% of the population living in poverty are women with disabilities,<sup>58</sup> and the percentage rises for those who are also racialized, Indigenous, (im)migrant, refugees, 2SLGBTIQ+ and/or lone



Nearly five million people in Canada currently live in poverty and regularly experience food insecurity. Women-led loneparent households, Indigenous Peoples, racialized communities and women with disabilities are disproportionately represented among those. During the pandemic, the government has demonstrated the capacity to move into action at an unprecedented speed to address loss of income and economic hardship. This creates an opportunity to ensure that actions be taken just as expediently to address the systemic causes of poverty and inequity.

While we celebrate important milestones, we must also acknowledge that not everyone has been included equally in that progress and that women of colour, Indigenous women, those with disabilities and members of the LGBTQ2 community have too often been left out, and we resolve to do better."

- The Honourable Maryam Monsef, Minister for Women and Gender Equality.<sup>54</sup>

parents. Compounded with that, one in five women with a disability have experienced intimate partner violence.<sup>59</sup> With COVID-19 and stay at home orders, many women with disabilities are in a position of having to rely on support from informal networks that likely include their potential abusers.<sup>60</sup>

The government was quick to set up critical emergency measures to mitigate the economic fallout of the pandemic and provide much needed social protection to households and businesses. Thus far, the government has implemented or announced an astounding \$382.4bn in fiscal measures to respond to the crisis.<sup>61</sup> Even more is needed for Canada to fulfill its commitment under the 2018 Poverty Reduction Strategy to take into greater account the varied experiences and barriers that different groups face related to poverty.<sup>62</sup>

## Where the government got it right

As it became clear that extended lockdowns were necessary to avoid the spread of COVID-19, the government was quick to respond, rolling out several social protection measures to support people impacted by job losses and shuttered businesses, as well as those already living in poverty. This included emergency income (Canada Emergency Response Benefit (CERB) and Canada Recovery Benefit), wage subsidy for businesses (Canada Emergency Wage Subsidy), wage top-ups for essential workers, and rent assistance (Canada Emergency Rent Subsidy).<sup>63</sup> The government also provided support for those who fell sick through the Canada Recovery Sickness Benefit and those caring for the sick through the Canada Recovery Caregiving Benefit. These measures were in place the entire year, making Canada one of the top performing G7 countries in terms of providing social protection to its population to weather the storm. A UNICEF report finds Canada's social protection response

has been more robust than many of its peers as the CERB and similar programs have directed more money to households directly, rather than focusing on businesses.<sup>64</sup>

There are close to 300,000 homeless people in Canada. Homelessness is uniquely dangerous for women and gender-diverse peoples. Research shows that 91% of women in Canada who are homeless have experienced assault in their lifetime. Failing to prevent and end homelessness for women contributes to cycles of violence and housing precarity.<sup>65</sup> The Government of Canada first committed \$157.5m in April 2020 to enable emergency shelters to adjust their operations to follow health guidelines and then committed \$1bn in September 2020 for the rapid creation of up to 3,000 new affordable housing units.<sup>66</sup> A further \$236.7m will also be directed through Canada's Homelessness Strategy to expand the emergency response.<sup>67</sup>

The newly created Federal Anti-Racism Secretariat spearheaded several initiatives, including setting up an Equity-Seeking Communities COVID-19 Taskforce in March 2020 as well as town halls with community leaders from various communities.<sup>68</sup> Also, the Fall Economic Statement commits to supporting anti-racism initiatives with \$50m over two years and to reviewing the Employment Equity Act, while also confirming a new program to support Black-owned businesses.

Early in the pandemic, the government established a COVID-19 Disability Advisory Group, inviting leaders of the disability community to provide real-time advice and the application of a disability lens to the federal government's COVID-19 response. This process was welcomed and the participants expressed the need to continue beyond its end date of August 2020.<sup>69</sup> The government also committed to bringing forward a Disability Inclusion Action Plan that will include a new Canadian disability benefit, an employment strategy and a better process to determine eligibility for government disability programs and benefits.<sup>70</sup>



## Where the government missed the mark

The government was guick in setting up various emergency benefits to support people who have lost their jobs and livelihoods and need to take care of others. However, some of the most marginalized fell through the cracks as benefit eligibility remains tied to employment conditions.<sup>71</sup> This has left out countless women who are informal workers or reliant on social assistance. Racialized and Indigenous women and women with disabilities are particularly affected.<sup>72</sup> Sex workers, for example, lost their livelihood as a result of the pandemic and needed income support. While a small group of sex workers - those working in massage parlours - were able to access income supports, the vast majority could not. The criminalization of sex work creates a barrier for sex workers to access income supports.<sup>73</sup>

Policy responses also still fall short in addressing structural and systemic disadvantages along racial lines.<sup>74</sup> For example, federal COVID-19 relief programs have excluded countless women, solely due to their precarious immigration status.<sup>75</sup> Low-income racialized women with precarious status who dutifully file income tax are denied access to almost all COVID-19 emergency benefits, including the Canada Recovery Benefit and CERB, because they lack permanent status in Canada – despite disproportionately being the ones putting themselves and their families' lives at risk by doing essential work.<sup>76</sup>

Women with disabilities were another group that did not receive adequate support. Although the Accessible Canada Act was signed into law in 2019, barriers to workforce participation continue to be among the main drivers of poverty for people living with disabilities. While the government has responded to the needs of Canadians as COVID-19 evolved, the needs of women with disabilities remain unmet.<sup>77</sup> The one-time payment of up to \$600 to persons with disabilities offered by the Government of Canada is insufficient and, because it is tied to eligibility for the Disability Tax Credit, leaves countless women behind.<sup>78</sup>

- Update the federal Poverty Reduction Strategy and National Housing Strategy to be more intersectional, with targeted actions and objectives to address the disproportionate levels of poverty and vulnerability of racialized women; gender-diverse people; Indigenous women, girls and Two Spirit Peoples; (im)migrant and refugee women; and women living with disabilities.
- Create a national action plan against racism to accompany the national Anti-Racism Strategy, containing concrete strategies with actionable goals, measurable targets and timetables, and adequate resources to address all forms of racism including anti-Indigenous racism, anti-Black racism, anti-Asian racism and Islamophobia. The plan should include a review of the Employment Equity Act. Adopt a federal anti-racism act to build a legislative foundation for the Federal Anti-Racism Secretariat.
- Mandate the collection of data disaggregated by sexuality, race, ability and other sociodemographic identities as part of the Gender Budgeting Framework to better measure and understand the differential impact of government policies, programs and practices.
- Remove barriers for women with precarious immigration status to federal income supports, including the Canada child benefit, and implement a regularization program to provide a pathway to permanent residence status for all people with precarious immigration status, including all migrant workers.
- Increase income supports for people with disabilities.



### 5 INVESTING IN THE CARE SECTOR

#### SCORE: YELLOW

### The Issue

COVID-19 exposed how important care is for our society and our economy, while also demonstrating just how fragile the care sector is. The pandemic created challenges for families left without child care options and a dilemma for government policy makers. Even before the pandemic, unequal care responsibilities and high child care costs undermined women's economic security and contributed to the gender wage gap. As soon as the pandemic hit, women took on the bulk of unpaid care responsibilities as schools closed and family members became ill – often fulfilling the triple duties of homeschooling, care responsibilities and paid employment. Decades of progress towards increasing women's labour force is at risk. Economic recovery will be needlessly dampened if women who lost their jobs or were forced to resign due to caregiving duties are unable to return to paid work because of unavailable child care. Economist Armine Yalnizan has rightfully pointed out that there is "no recovery without a 'she-covery' and no recovery without child care."<sup>80</sup>



### **CARE WORK**

COVID-19 has exposed how essential paid and unpaid care is to our economy, but alsohow fragile Canada's care sector is. Both the child care and long-term care sectors require urgent attention to ensure their sustainability in the wake of the pandemic. After decades of effort by child care advocates, the government has committed to establishing a national child care system. The provision of affordable and quality child care will be critical for a feminist recovery to COVID-19.

I say this both as a working mother and as a minister of finance: Canada will not be truly competitive until all Canadian women have access to the affordable child care we need to support our participation in our country's workforce."

-Finance Minister Chrystia Freeland<sup>79</sup>



Meanwhile, the nation was awakened to the dismal conditions in long-term care homes. Eighty-five percent of COVID-19 deaths occurred in long-term care homes, <sup>81</sup> and Canada has the highest reported national share of COVID-19 deaths for long-term care residents in the world.<sup>82</sup> Shocking footage of elders left abandoned demonstrates how broken the long-term care sector is. As with child care, long-term and elder care cannot be left to market forces alone but should be recognized as a human right and public good that requires public investment.

The government's commitments and investments towards the establishment of a national child care system were welcomed by advocates. Ensuring that child care is high-quality, affordable and accessible to all families will be a key priority and will help achieve a wider and faster economic recovery post-COVID-19. Given that Canada has some of the highest child care costs and some of the lowest public investments among OECD countries, this will require substantial investments and interprovincial co-operation.

## Where the government got it right

Child care advocates<sup>83</sup> applauded the government's vision in the September 2020 Speech from the Throne calling it a "bold" step towards establishing a robust, high-quality, pan-Canadian early learning and child care system. In the Fall Economic Statement 2020, the Government backed this vision with a proposed commitment of \$20m over five years (starting in 2021–2022) for a Federal Secretariat on Early Learning and Child Care, in addition to \$70m over five years to sustain the existing federal Indigenous Early Learning and Child Care Secretariat.<sup>84</sup> It also committed \$420m in transfers to the provinces and territories to address the child care workforce crisis. The 2021 supplementary mandate letter to the Minister of Families, Children and Social Development, Ahmed Hussen, included a commitment to "make a significant, long-term and sustained investment to create a Canadawide early learning and child care system."85

The child care sector has been greatly affected by the pandemic with many centres at the brink of closing permanently. Reliant on parent fees as income, centres were unable to maintain their operational costs, such as rent and staff, when these stopped. The government announced the Safe Restart Agreement in July 2020 with an investment of more than \$19bn to help provinces and territories during possible future surges in cases of COVID-19. This included \$625m in new federal transfers to the provinces and territories earmarked for child care – a welcome step, but much more is needed to ensure the sustainability of an already precarious sector.

The Canada Recovery Caregiving Benefit was introduced to give income support to individuals who did not qualify for Employment Insurance and who were unable to work due to care responsibilities for children 12 and under. The latest federal figures show 321,350 unique applicants have been approved for caregiving benefits since it launched in October 2020<sup>86</sup> – however, as with many other government programs, marginalized women have specifically reported challenges in accessing the benefit.

Paternity leave plays an important role in redistributing unpaid care work in the household and shifting traditional gender norms.<sup>87</sup> Positive advancements around this include a commitment in the supplementary mandate letter to the Minister of Employment, Workforce Development and Disability Inclusion, Carla Qualtrough, to fulfill commitments to strengthening Employment Insurance, including by reforming the delivery of maternity and parental benefits to be tax-free at source.

## Where the government missed the mark

While the government's commitments to building a national child care system are laudable, child care advocates are concerned about the government's capacity to develop a national system due to a range of complexities, including the challenge of federal/ provincial jurisdiction. While increasing federal spending in the area is a start, a strategy to identify



and address the jurisdiction constraints is needed to realize an effective and inclusive system. Early childhood educators and workers in child care centres are some of the lowest paid workers in Canada

with discrepancies between regulated, unregulated, non-profit and for-profit centres. It is critical that those in the sector help inform strategies and plans moving forward.

Similar concerns also apply to the long-term care sector. COVID-19 has exacerbated longstanding structural issues in the long-term care sector, including discrepancies between non-profit and for-profit centres, low wages and poor working conditions for personal support workers.<sup>88</sup> Research shows that for-profit and privatized long-term care homes tend to provide poorer quality of care as compared to non-profits or municipal longterm care homes.<sup>89</sup> Large private chains generate profit by short staffing, paying lower wages and providing fewer benefits to workers. This was brutally exemplified in the first three months of the pandemic: while personal protective equipment and essential supplies were rationed, and seniors were left in inhumane conditions, three of the largest or-profit long-term care chains in Ontario paid out \$58m in dividends to shareholders.<sup>90</sup>

- Allocate adequate resources to the Federal Secretariat on Early Learning and Child Care to lead the development of a national child care system and legislation to ensure access to universal, quality and comprehensive child care. Develop a workforce strategy to ensure caregivers have decent work that pays living wages.
- Allocate \$2bn for early learning and child care in Budget 2021 (with an annual increase of \$2bn) to publicly fund a child care system in partnership with the provinces, territories and Indigenous governments.
- Ensure that child care is a key element of all economic recovery plans, and that it is treated as a necessary public service instead of a commodity.
- Establish legislation to cement Canada's commitment to quality, long-term, affordable elder care. Increase federal investment in non-profit and publicly managed long-term care homes, in an aim to end privatization.



### 6 RESPONDING TO HUMANITARIAN CRISES AND BUILDING LASTING PEACE

#### SCORE: YELLOW

### The Issue

The UN estimates that 235 million more people will be in dire need of some form of humanitarian assistance in 2021, which will require an investment of upwards of \$35.1bn to address basic humanitarian needs – such as food security, sexual and reproductive health services, water, sanitation and health care.<sup>92</sup> The UN Secretary-General called for a global ceasefire, yet fighting in many war-torn countries continues unabated. Yemen, for example, which was already suffering the largest humanitarian crisis to date, is now seeing a rise in COVID-19 infections. We will not be able to adequately respond to COVID-19 outbreaks without tackling the multiple drivers of protracted conflict situations. Lack of access to water for proper hygiene and basic medical supplies alone has dire consequences for

### CONFLICT & CRISIS

In 2020, Canada announced much needed funding for humanitarian crises aggravated by COVID-19, and continued to demonstrate its commitment to women's leadership in peace and security. Yet, Canada has not met its refugee settlement targets at a time when need is high. Refugee women are especially vulnerable to gender-based violence due to isolation and lockdowns. Canada must end its sale of arms to Saudi Arabia to ensure the conflict in Yemen does not fuel further crises.

Over the past decade, we have seen the number of people in need of humanitarian assistance climb from 69 million to over 250 million today. All these issues and all the people affected by these crises already needed our help, and COVID-19 only served to compound the challenges they face and make the lives of these millions of vulnerable people even more difficult. It has only increased the strain on a global humanitarian system."

— The Honourable Karina Gould, Minister of International Development (2020)<sup>91</sup>



people already on the brink of starvation. Refugee and internally displaced people (IDP) communities are particularly vulnerable as host nations grapple with poor health infrastructure themselves.<sup>93</sup>

In these contexts, local, grassroots women's organizations have been responding not only to ongoing conflict and violence, but also to the challenges of containing a public health crisis. Canada's investment in women peacebuilders in 2020 was a welcome move, but the fact that Canada continues to sell arms to Saudi Arabia undermines this investment. There is also much work to be done to bring Canada's refugee intake numbers back on target in 2021.

## Where the government got it right

Canada has contributed to global efforts to address dire humanitarian needs and been an outspoken advocate for global leadership and investments to end the pandemic. In May 2020, Minister Gould announced \$306m in humanitarian funding<sup>94</sup> and in September 2020, the Prime Minister announced an additional \$400m.<sup>95</sup> By February 2021, the government reported having invested over \$740m in humanitarian and development assistance to the global COVID-19 response and supported international organizations to adapt their existing funding arrangements to be able to address needs created by the pandemic, totaling \$488m.<sup>96</sup> Part of that funding has gone to the UN COVID-19 Global Humanitarian Response Plan (GHRP), which requires US\$9.5bn to meet critical humanitarian needs. Canada is the eighth largest contributor to the GHRP, having provided 2.7% of the overall pledges.<sup>97</sup> These investments have been critical, and there continues to be an important role for Canada to be an outspoken advocate for humanitarian assistance in multilateral spaces.

October 30, 2020 marked the 20th anniversary of the adoption of UN Resolution 1325 on Women, Peace and Security. Canada announced \$9.9m to support women peacebuilders in conflict-affected countries, with an additional \$5m geared towards grassroots women peacebuilders.<sup>98</sup> This announcement was celebrated by civil society as

a positive step to advancing women's leadership in conflict-affected countries.

In October 2020, the Minister for Immigration, Refugees and Citizenship, Marco Mendicino, tabled Canada's goal for 2021–2023 immigration levels.<sup>99</sup> The plan sets a target of taking in roughly 60,000 refugees per year, a much higher number than in previous years, as well as roughly 100,000 people through family reunification. The plan also includes a commitment to admit up to 500 refugees over the next two years through the new Economic Mobility Pathways Project, which will help qualified refugees apply for permanent residency through existing immigration pathways, as well as provide eligible asylum seekers who were working on the front lines of the pandemic between March 13, 2020 and August 14, 2020 with a pathway to permanent residency.

## Where the government missed the mark

The Minister of International Development's supplementary mandate letter addresses the importance of working with developing countries to support their post-COVID recovery.<sup>100</sup> It is essential that the government increase support to local women's organizations in the Global South who have been leading response efforts in communities. When Canada outlined its feminist approach to humanitarian action,<sup>101</sup> it directly referenced the gender equality targets set out in the Grand Bargain.<sup>102</sup> The Grand Bargain calls for 25% of all humanitarian funding to go to local organizations and 15% of that funding to women's rights organizations.<sup>103</sup> It is unclear how Canada is meeting these targets and there is a need for greater transparency and enhanced partnerships with civil society organizations in Canada.



October 2020 marked the one-year anniversary of Canada joining the Arms Trade Treaty. Yet even as a state party, Canada lifted the embargo on arms sales to Saudi Arabia in April 2020 further jeopardizing the lives of an estimated 21 million people in Yemen who are in dire need of humanitarian assistance as a result of the ongoing conflict.<sup>104</sup> This was done at a time when the UN was calling for a global ceasefire.<sup>105</sup> Canada committed \$40m for humanitarian assistance to Yemen in 2020,<sup>106</sup> but this contribution is in stark contrast to its arms deal with Saudi Arabia worth nearly \$15bn.<sup>107</sup> Global travel restrictions have limited the flow of aid, and there is now a greater need than ever to work with civil society organizations to ensure humanitarian assistance reaches the Yemeni population, and that Yemeni women are supported in their peace-building efforts.

Canada accepted 6,000 refugees in 2020, well below its target of resettling 32,000 refugees, placing many refugees in limbo.<sup>108</sup> The disruption of visa processing, travel and other resettlement services meant that refugees were stuck in crowded camps where COVID-19 could easily spread. Eighty-four percent of the world's refugee and IDP population are hosted in low- and middle-income countries, who have been struggling to provide health care and social protection to their populations. Host countries have also been adding restrictions on movement for refugee/IDP communities in camps, thereby increasing their economic insecurity. While health measures to curb the spread of COVID-19 are important and can include travel restrictions, ensuring refugees can still make it into Canada is important.<sup>109</sup> The government committing to covering the costs for mandatory quarantine for newly arrived refugees was a welcome move.<sup>110</sup>

- Increase Canada's investments in humanitarian assistance throughout 2021, allocating 25% of to local organizations, with at least 15% designated for women's right organizations.
- Immediately suspend arms exports to Saudi Arabia considering the humanitarian impact in Yemen.
- Meet the 2021 resettlement target for refugees set out in the Immigration, Refugees and Citizenship Canada immigration and refugee policy for 2021– 2023, and prioritize family reunification.



### 7 UPHOLDING THE RIGHTS OF INDIGENOUS WOMEN

#### SCORE: YELLOW

### The Issue

It took a tragedy to bring into stark light the persistent systemic racism experienced by First Nations, Inuit and Métis peoples in Canada. In October 2020, 37-year-old Joyce Echaquan, a woman of the Atikamekw Nation, live-streamed the abuse she experienced in a hospital, including explicitly racist and degrading insults, moments before she died.<sup>112</sup> The federal government recognized that the healthcare system failed Joyce Echaquan and her family, and that First Nations, Inuit and Métis continue to endure systemic racism and discrimination when seeking care.<sup>113</sup> Indigenous women, girls and 2SLGBTIQ+ peoples, despite their agency and resiliency, continue to experience severe levels of systemic social and economic marginalization, discrimination and exclusion. They experience disproportionately high rates of poverty and insurmountable barriers to securing housing, food, water, education, employment, transportation and other basic needs.<sup>114</sup> Indigenous women and girls continue to be 12 times more likely to be murdered or missing than any other woman in Canada.<sup>115</sup>

## INDIGENOUS WOMEN

Tragically, it took the death of Joyce Echaquan to awake the national consciousness to the racism experienced by Indigenous women in Canada's healthcare system. First Nations, Inuit and Métis women continue to advocate for the wellbeing of their communities, yet systemic racism continues to undermine their rights and security. Over the past year the government invested in women's shelters and sexual assault centres on and off reserve, but progress on the National Action Plan for Missing and Murdered Indigenous Women and Girls (MMIWG) is slow and needs to be prioritized over the coming months.

Canadians have rightfully been outraged by the tragic death of Joyce Echaquan. Sadly, we know that Joyce's experience is not an isolated incident. Racism against First Nations, Inuit and Métis peoples has had devastating impacts."

— The Honourable Carolyn Bennett, Minister of Crown-Indigenous Relations, October 16, 2020<sup>111</sup>

By November 2020, the Government of Canada had committed close to \$2.5bn to support Indigenous communities and organizations during COVID-19, including support to women's shelters and sexual assault centres.<sup>116</sup> However, progress on the creation of the National Action Plan for MMIWG was slow.

## Where the government got it right

Recognizing that the pandemic was causing rising rates of violence against women and gender-based violence, including against Indigenous women, the government provided dedicated funding to women's shelters. As part of the first disbursement of \$50m in May 2020, \$10m was provided to Indigenous Services Canada for their network of 46 emergency shelters on reserve and in the Yukon.<sup>117</sup> The second tranche of \$50m included \$10m to support organizations providing services related to genderbased violence against Indigenous peoples off reserve.

In the Fall Economic Statement 2020, the government committed \$147m to support shelters and sexual assault centres, including those servicing Indigenous women, and allocated \$724.1m over the next five years to launch a comprehensive Violence Prevention Strategy to expand supports for Indigenous women, children and 2SLGBTIQ+ peoples facing gender-based violence.<sup>118</sup> This will support shelters and transitional housing for First Nations, Inuit and Métis peoples on and off reserve. The government announced \$106.3m to combat systemic discrimination against Indigenous peoples and tackle violence against Indigenous women, girls and 2SLGBTIQ+ peoples.<sup>119</sup> In his January 2021 supplementary mandate letter to the Minister of Crown-Indigenous Relations, Prime Minister Justin Trudeau called for accelerating the pace to implement the National Action Plan on MMIWG.<sup>120</sup>

While progress on the National Action Plan on MMIWG slowed, the government stuck to its commitment to introduce legislation to implement the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) by the end of the year. Indigenous women's groups welcomed the introduction in December 2020 of Bill C-15, which is meant to align Canada's laws with UNDRIP.<sup>121</sup> The bill acknowledged the importance of the National Inquiry of Missing and Murdered Indigenous Women and Girls, which called on Canada to fully implement UNDRIP and committed to working in partnership with Indigenous women, girls and 2SLGBTIQ+ peoples in the implementation of UNDRIP.

It took the death of Joyce Echaquan for the government to recognize that key institutions such as Canada's health care system continue to fail Indigenous women. Within a few weeks, four ministers – Indigenous Services, Crown-Indigenous Relations, Health and Northern Affairs – produced a joint statement of commitment to eliminate racism in the healthcare system.<sup>122</sup> In January 2021, Indigenous Services Canada announced that it was beginning to co-develop new distinction-based health legislation to improve Indigenous access to high-guality, culturally-relevant health services, together with Indigenous partners and the provinces and territories. This is a welcome move, but it is critical the voices of Indigenous women are front and centre in discussions and actions moving forward, as was highlighted by the Native Women's Association of Canada.<sup>123</sup> Indigenous women, girls and gender-diverse people are disproportionately affected by systemic racism and violence in healthcare, facing disproportionately high levels of violence and forced sterilization, but they also have distinct needs such as traditional midwifery and culturally-relevant birthing centres.<sup>124</sup>

## Where the government missed the mark

It is striking that at a time of high vulnerability for Indigenous women, in terms of health, wellness and security, the government postponed the launch of the National Action Plan for MMIWG from June 2020 to an undetermined date. Months passed between the presentation of the final report on MMIWG and the start of the pandemic with little perceivable progress.



In a statement published on December 6, 2020, the government acknowledged that families and survivors have been waiting a long time for action and announced that a core working group of key stakeholders tasked with developing the framework for the National Action Plan remains active.

Following the tragic death of Jovce Echaquan, the government convened dialogues in October 2020 and January 2021 with federal, provincial and territorial governments, health systems and Indigenous organizations to discuss concrete measures to eliminate anti-Indigenous racism in the Canadian health care system.<sup>125</sup> This was a welcome step, but Indigenous women's rights organizations expressed their concerns about not being equally included in these dialogues, especially since Indigenous women, girls and gender-diverse people are disproportionately affected by systemic racism and violence in healthcare.<sup>126</sup> More than 100 women have come forward with stories of forced sterilization, but likely many more have experienced this cruel treatment.<sup>127</sup> Despite calls by the UN to investigate forced sterilization, no progress has been made to do so and hold authorities accountable.

Indigenous women continue to be overrepresented in federal prisons. In 2020, Indigenous women represented over 41 percent of federally incarcerated women, despite only representing four percent of the total female population. These women are at high risk of COVID-19 infections as little action was taken to slow transmissions in federal prisons. The Native Women's Association of Canada released a report in November 2020 highlighting the risks faced by Indigenous women in prisons, including the lack of access to culturally safe and trauma-informed services, and called for the swift implementation of the 231 Calls for Justice by the National Inquiry on MMIWG, especially in relation to incarceration.<sup>128</sup>

- Accelerate progress to launch the National Action Plan on Missing and Murdered Indigenous Women and Girls, and ensure funding to implement the plan. The plan should outline time-bound commitments to implement all 231 Calls for Justice of the National Inquiry into MMIWG. Indigenous women, their chosen representatives and their governments and service agencies should be front and centre in the creation of the plan.
- Provide stable and adequate funding to Indigenous women's rights organizations and for Indigenousdesigned and -led service delivery to eliminate the systemic barriers restricting Indigenous people's right to self-determination and to meet their needs in all regions.
- Create a task force, consisting of Indigenous women's groups, to examine racism experienced by Indigenous women in Canada's healthcare system, identify gaps in service delivery, and develop a strategy to address the issues identified.
- Improve the collection and availability of disaggregated data by Statistics Canada on First Nations, Métis and Inuit women and men and 2SLGBTIQ+ peoples to better inform policy.



### 8 TACKLING CLIMATE CHANGE AND REGULATING EXTRACTIVE INDUSTRIES

SCORE: YELLOW

### The Issue

Despite COVID-19 lockdowns, climate change has not paused. Due to longstanding social and economic inequalities, these two compounding crises continue to have devastating and disproportionate impacts on women's lives and livelihoods, both in Canada and internationally.<sup>130</sup> Yet despite the challenges, women have been a source of strength, knowledge and leadership throughout the crisis, filling critical roles such as health care providers, community leaders, frontline workers and caregivers.<sup>131</sup> Canada has an opportunity to advance an intersectional, rights-based feminist approach that will help drive a just, green recovery that could help shift us towards a more inclusive, resilient world. By removing barriers and ending inequalities that limit women's participation, societies will become more resilient and better able to respond to current and future challenges, including increased climate risks.

## CLIMATE CHANGE & EXTRACTIVES

Women are working to adapt, respond and find solutions to the climate crisis, which is already threatening lives and livelihoods. As Canada pursues more ambitious climate action, the government needs to adopt a strong intersectional approach to strengthen women's resilience. Canada will also require stronger corporate accountability measures to achieve social and gender equity in the transition to a greener economy, and ensure justice for marginalized peoples.

As we continue to address the impacts of COVID-19 and ensure our strong economic recovery, we must also continue to fight climate change for the good of Canadians, our economy and our planet. Canadians don't have to choose between clean air and good jobs. This strengthened climate plan will help us build a healthier, fairer and more resilient future that we can be proud to pass on to our children and grandchildren."

-Prime Minister Justin Trudeau, December 2020<sup>129</sup>

At the same time, communities affected by mining, oil and gas operations are facing increased risks during the pandemic with limited options for community organizing and action. Corporate accountability mechanisms in Canada are missing or too weak to prevent human rights violations and address major gender inequities. As the home to the majority of the world's mining companies, Canada must do more to ensure that human rights are respected and that mining, oil and gas operations do not exacerbate existing gender inequality.

## Where the government got it right

While COVID-19 drew the government's priorities away from climate change in the first half of 2020, several significant steps in the latter part of the year set a course for ambitious climate action that also has the potential to advance a just, green recovery. The government's Fall Economic Statement responded to calls for feminist, green actions aimed at addressing both COVID-19 and climate-related risks, though these actions could be significantly strengthened by implementing a stronger intersectional approach and introducing the long-promised Just Transition Act.<sup>132</sup> In November 2020, the federal government introduced Bill C-12,<sup>133</sup> which sets a legally binding process to achieve net-zero emissions by 2050 and establishes measures to ensure accountability and public transparency as it works to meet this objective. The reporting timeline for it was set to begin in 2030 but could be moved up to 2025 to strengthen the accountability framework. The government's efforts to ensure a gender balance on the Net-Zero Advisory Body, including the appointment of Marie-Pierre Ippersiel as co-chair, is highly encouraging and will hopefully result in a strong intersectional gender analysis in determining how the pathways to Net-Zero could facilitate an inclusive, just transition.

In December 20202 the federal government also released A Healthy Environment and a Healthy *Economy*, <sup>134</sup> which lays out a credible plan for meeting Canada's Paris Agreement commitment to reduce emissions to 30% below 2005 levels. While the plan includes a GBA+ annex, its effectiveness in advancing gender equality and supporting an inclusive, just transition will largely depend on the extent to which intersectional gender equity considerations are addressed through implementation. The plan could be strengthened in the implementation phase by funding gender-targeted initiatives aimed at supporting women's full participation in a green recovery and transition to a net-zero economy, which in turn would help to reduce women's vulnerabilities to climaterelated risks and other disasters.

Under the UN Paris Agreement, developed countries committed to mobilizing US\$100bn annually by 2020 in climate financing to assist developing countries with efforts to transition to a low-carbon, climate-resilient future. The Agreement includes a provision to extend this financing commitment for another five years, to 2025.<sup>135</sup> For developing countries struggling under the heavy economic burden of COVID-19 and the resulting increase in debt, this climate financing is critical to building resiliency to climate-related risks and disasters as they work to recover from the pandemic. In 2020, Global Affairs Canada sought input from civil society for its next climate finance package, which it is expected to announce prior to the 2021 UN Climate Change Conference.

## Where the government missed the mark

Climate-smart investments announced under the *A Healthy Environment and a Healthy Economy* climate plan were undercut by major financial supports to the fossil fuel sector this year. While some were tied directly to environmental outcomes or job creation, such as the \$1.7bn towards the remediation of orphaned and abandoned wells, others had no clear social or environmental conditions attached, such as the \$320m bailout to the offshore oil sector in Newfoundland and Labrador.



Poor transparency and public reporting make it difficult to quantify total federal support to fossil fuel extraction.<sup>136</sup> For instance, Export Development Canada and the Business Development Bank of Canada extended generous credit to companies through the Business Credit Availability Program. Yet this program offers little transparency around how much funding individual companies and sectors have received and whether gender equity was a consideration, despite the highly genderdifferentiated impacts of the pandemic-induced recession. Currently, gender equality language is noticeably absent from the Export Development Act,<sup>137</sup> as is any significant mention of the energy transition or the climate crisis. While a legislative review is mandated by law every ten years, the 2018 review has languished without any Parliamentary engagement since the last election.<sup>138</sup>

When the COVID-19 pandemic struck in early 2020, the mining, oil and gas sectors in most countries were deemed essential and experienced limited closures, if any. While many small businesses that are women-owned or primarily employing women faced public health lockdowns, major extractive operations continued operating and transporting their workers to and from remote sites. COVID-19 restrictions made community organizing and human rights-defence work around major projects difficult and more dangerous. In several countries where Canadian mining companies have a major presence, women human rights defenders have reported facing greater isolation and increased threats during the pandemic.<sup>139</sup> In this context of reduced civic space and increased risk, it is troubling that the Canadian government has done nothing to enhance its approach to responsible business conduct abroad. Global Affairs Canada's Corporate Social Responsibility Strategy, last revised in 2014 under the previous Conservative government, fails to align with Canada's more recent feminist commitments or feminist foreign policy ambitions.<sup>140</sup> International Trade Minister Mary Ng has refused to empower the Canadian Ombudsperson for Responsible Enterprise with legislated powers

of investigation, as promised by her predecessor and supported by expert legal advice solicited by her department.<sup>141</sup> Without an effective complaints mechanism, victims of corporate human rights abuse are left with no recourse or remedy in Canada. In fact, human rights advocates and civil society groups are concerned that the Ombudsperson's new complaints process could do more harm than good due to potential retaliation against complainants.<sup>142</sup>

- Commit to delivering a fair share of the global US\$100bn per year requirement for post-2020 climate financing under the Paris Agreement (equating to CAD\$5bn annually) with a minimum commitment of CAD\$1.8bn in bilateral climate finance.<sup>143</sup> Allocate 50% of climate financing to adaptation; provide grants for adaptation to avoid putting developing countries further in debt – especially for least developed countries and small island developing states.
- Support the effective participation of women, 2SLGBTIQ+ peoples and youth in climate change negotiations and decision-making, both in Canada and internationally. Support Indigenous-led climate solutions and ensure all projects funded through Canada's climate financing respect the rights of Indigenous peoples.
- Establish an effective Canadian Ombudsperson for Responsible Enterprise by making the role independent, granting it robust powers of investigation and ensuring its processes are gender responsive. Replace the federal government's outdated corporate social responsibility strategy with legislation on international human rights due diligence that covers all business sectors.
- Require Export Development Canada and FinDev Canada to respect international human rights obligations, support efforts to advance gender equality and ensure all investments align with Canada's commitments under the Paris Agreement.



### 9 ADDRESSING THE UNEQUAL ECONOMICS OF WOMEN'S WORK

#### SCORE: YELLOW

### The Issue

COVID-19 has exacerbated existing economic inequalities and rolled back decades of progress towards gender equality. The economic downturn caused by this pandemic has had a disproportionate impact on women and most acutely those who belong to Black, Indigenous or racialized communities, (im)migrants and refugees, women living with disabilities and members of the 2SLGBTIQ+ communities. Even before the pandemic, the gender wage gap left women at an economic disadvantage. In 2018, women in Canada were on average earning 74 cents to every dollar made by men – with Indigenous women at 65 cents, racialized women at 67 cents and women with disabilities at 54 cents.<sup>145</sup> COVID-19 has worsened conditions considerably and pushed women's participation in the labour force down to its lowest level in three decades, with 1.5 million women losing their jobs in the first two months of the recession.<sup>146</sup>

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#### WORK & PAY EQUITY

COVID-19 has exacerbated existing economic inequalities and reversed decades of progress towards gender equality. There are now fewer women in the workforce than there were in 1990. The government's commitment to adopting a feminist economic recovery through the establishment of a National Action Plan is a first step. In the long term, the government's economic recovery plan must focus on women-majority sectors and prioritize the needs of vulnerable workers.

Women – and in particular low-income women – have been hit hardest by COVID-19. This crisis has been described as a She-cession. Many women have bravely served on the frontlines of this crisis, in our communities or by shouldering the burden of unpaid care work at home. We must not let the legacy of the pandemic be one of rolling back the clock on women's participation in the workforce, nor one of backtracking on the social and political gains women and allies have fought so hard to secure."

- Speech from the Throne to open the 2<sup>nd</sup> session of the 43rd Parliament of Canada<sup>144</sup>



This phenomenon has been referred to as a "she-cession" by economists.<sup>147</sup> Throughout the pandemic, school closures and inaccessible child care has made it difficult for women to participate in the paid workforce, even for those working from home, as women are spending almost twice as much time as men on unpaid care work.

The Government recognized the disproportionate impact of the economic crisis on women and announced a taskforce to guide an Action Plan for Women in the Economy. This a first step towards ensuring a feminist approach to the recovery, but it is critical that the taskforce be focused on womenmajority sectors and the most marginalized workers, and that immediate action be taken to advance women's economic security. A feminist recovery would recognize the value of women's work and ensure that work is decent and equally paid.

## Where the government got it right

As women continue to drop out of the workforce in record numbers, the government committed to a feminist, intersectional response to the pandemic and recovery. In the Speech from the Throne, a taskforce was announced to develop and guide an Action Plan for Women in the Economy, to be housed in the Department of Finance. The taskforce is comprised of a diverse group of experts, including business leaders, economists, and representatives from the non-profit and child care movement. Given this, the taskforce has tremendous potential to steer Canada towards a feminist economic recovery, however its success is contingent on the financial resources it is given and the ongoing commitment of the government to take up the taskforce's recommendations.

The pandemic threatens to widen the pay gap between men and women further, with women leaving the workforce for extended periods of time or reducing their hours to accommodate care responsibilities. The supplementary mandate letter to the Minister of Women and Gender Equality and Rural Development calls on the minister to "complete the implementation of the Pay Equity Act" and to "launch a review of the Employment Equity Act, as we advance work on equity, diversity and inclusion for women, LGBTQ2 Canadians, Indigenous Peoples, Black and racialized Canadians, persons with disabilities and other underrepresented groups."148 This was in addition to the announcement of \$6.6m to support a task force on renewing the Employment Equity Act – which will advise the Minister of Labour on how the federal employment equity process could be modernized. This complimented the recent reappointment of the federal Pay Equity Commissioner.<sup>149</sup> If resourced properly, the Commissioner's unit has the opportunity to implement the Act – helping women workers understand their rights and obligations and facilitate pay equity disputes.<sup>150</sup>

Sexual harassment and violence are a serious barrier to women's economic equality, especially in the workplace. Advocates were pleased to see the government commit to advancing Bill C-65 in 2021, which aims to amend the Canadian Labour Code to require federally regulated employers to investigate, record, report, prevent and provide training with respect to workplace harassment and violence, including sexual harassment and sexual violence.<sup>151</sup> This is an important step, especially considering the legislation describes harassment as a form of workplace violence. How the legislation will be enforced and resourced remain to be seen.

## Where the government missed the mark

Without investments in women-majority sectors, including the care, non-profit, retail and hospitality sector, a feminist recovery will be impossible. Women have a right to decent work, but women-majority sectors continue to be undervalued and characterized by low wages and precarious working conditions. The pandemic has demonstrated how essential womenmajority sectors are to the economy and our societies' well-being. Women make up 95% of the child care workforce and 80% of the non-profit sector. These sectors employ millions of women and provide critical services to millions of people in Canada – yet offer low



wages and fail to attract meaningful government investments. The Fall Economic Statement was a missed opportunity to show commitment to improving women's work. The statement did not make specific reference to investing in womenmajority sectors but continued to emphasize skills training with the aim of moving women into other sectors, such as science, technology, engineering, math and trades.

The pandemic has only heightened pre-existing inequalities and the government must do more to address systemic racism and discrimination in the economy. For example, there are approximately 25,000 migrant care workers in Canada today, almost all of whom live in their employers' homes.<sup>152</sup> With schools closed and employers working from home, care work intensified immensely - but over 40% who kept working reported not being paid for any extra hours of work.<sup>153</sup> Additionally, close to 1 in 3 care workers lost their jobs, either temporarily or permanently, because of COVID-19 and a third of migrant care workers that lost work reported ongoing problems with obtaining emergency income support including Canada Emergency Response Benefit and Employment Insurance.<sup>154</sup> While the government has been offering pilot programs to provide in-home caregivers a route to permanent residency in 2 years, the slow processing times and stringent requirements act as barriers for many caregivers.

Because of the precariousness of women's employment, many women 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. There are also too many stories of pregnant women losing employment just before becoming eligible for maternity leave benefits. While the mandate letter to the Minister of Labour addresses the need to modernize Employment Insurance in reference to selfemployed and gig economy workers – this needs to extend to all women-majority sectors and the most vulnerable women workers.

- Ensure the Task Force on Women in the Economy is adequately resourced, and maintains a strong focus on issues raised by women's rights and equality-seeking organizations, with a focus on the economic fallout of the pandemic in women-majority sectors.
- Collect disaggregated, intersectional data at the federal, provincial and municipal levels on the impacts of COVID-19 to inform an intersectional gender-based analysis on all forthcoming pandemic policies.
- Expand women's access to Employment Insurance by modernizing and addressing gaps in the existing system. Adopt best practices from the CERB delivery and turn El into a more agile delivery mechanism that gets benefits more quickly and to more people.
- Raise the minimum wage for workers under federal jurisdiction to a living wage. Ensure paid sick leave is expanded to cover all workers and continues after emergency benefits.
- Ratify the International Labour Organization's Convention 189 on the protection of domestic workers and improve access to the Temporary Foreign Worker Program for caregivers and their families, which provides pathways to permanent residency and access to justice, basic services and supports. Ensure that domestic workers who are migrant care workers in Canada can access all emergency benefits such as the CERB.



### **10 BUILDING A PROGRESSIVE** TAX SYSTEM

#### SCORE: RED

### The Issue

Federal spending in Canada hit record levels in 2020 due to pandemic emergency response measures. Prime Minister Trudeau directed his Finance Minister to "use whatever fiscal firepower is needed in the short term to support people and businesses during the pandemic."<sup>156</sup> However, the government has shown little appetite for systematic tax reforms to reduce economic inequality and ensure Canada's long-term fiscal health. Indeed, wealth inequality in Canada has reached historic heights, with the top 1% estimated to own a staggering 25% of the country's wealth.<sup>157</sup> The pandemic has exacerbated these gaps, with the fortunes of the country's 44 billionaires increasing by almost \$63.5bn since March 2020 and a handful of global corporations generating huge profits.<sup>158</sup>

A feminist recovery will rely on investments in much needed public services funded by a progressive tax system. In August, Chrystia Freeland was appointed Canada's first-ever female Minister of Finance, shattering another glass ceiling in Canadian federal politics. Her Fall Economic Statement in November reiterated several promised tax reforms.<sup>159</sup> After five years of government rhetoric around tax fairness, it remains to be seen whether 2021 will be the year these promises are finally turned into action. ΤΑΧ

Implementing a bold feminist agenda in Canada requires strong public services funded by a fair and stable tax base. While a GBA+ lens is applied in the federal budget, little progress has been made on bringing a feminist approach to reforming Canada's tax system. Despite government promises to tax extreme wealth inequality and close tax loopholes, policies that disproportionately benefit the wealthy and help corporations avoid paying their fair share persist. One positive step this year was the commitment to introduce automatic tax filing, which could help more marginalized people get access to government transfers.

The Government will [...] identify additional ways to tax extreme wealth inequality, including by concluding work to limit the stock option deduction for wealthy individuals at large, established corporations and addressing corporate tax avoidance by digital giants."

- Speech from the Throne to open the 2<sup>nd</sup> session of the 43rd Parliament of Canada<sup>155</sup>

## Where the government got it right

One notable action that could immediately improve the lives of women living in poverty and other marginalized people was the commitment to introduce automatic tax filing. Over \$50bn in federal and provincial transfers are available only to individuals who file their tax returns each year.<sup>160</sup> For years, many low-income and vulnerable Canadians who were eligible for government transfers have not received them due to the barriers they face in filing their tax returns. COVID-19 has exacerbated these challenges, forcing the closure of volunteerrun community tax programs that help marginalized individuals file their taxes. Moving to automatic tax filling will help vulnerable Canadians access benefit measures that are more crucial than ever given the economic hardship caused by the pandemic.<sup>161</sup>

## Where the government missed the mark

Despite commitments in the Speech from the Throne to tackle extreme wealth inequality, 154 the government rejected some of the leading policy solutions to curb extreme wealth accumulation shortly afterwards. In November 2020, the government voted down an NDP motion in the House of Commons proposing a wealth tax and new measures to combat pandemic profiteering by large corporations.<sup>162</sup> An annual net wealth tax of 1% on family net wealth of over \$20m would generate about \$7bn annually, according to the Parliamentary Budget Officer,<sup>163</sup> while a slightly more progressive one would generate \$20bn annually.<sup>164</sup> The redistributive effect of such a tax would benefit women, who are over-represented in low-income populations, while also help curb some of the hyper-consumerism by wealthy individuals that is fueling the climate crisis.<sup>165</sup>

The outgoing federal Taxpayers' Ombudsperson flagged some serious disparities in her annual report in June 2020. Many Indigenous, Northern and other vulnerable populations find the tax system "systemically oppressive," failing to respond to their needs and circumstances.<sup>166</sup> More recently, over 400,000 Canadians who applied for the Canada Emergency Response Benefit were targeted by the Canada Revenue Agency with threats of penalties and potential clawbacks.<sup>167</sup> The Revenue Minister eventually bowed to public pressure and announced in February 2021 that self-employed people would not need to repay Canada Emergency Response Benefit payments if their gross self-employment income met minimum thresholds.<sup>168</sup>

The government has failed to close major tax loopholes that primarily benefit wealthier Canadians, such as the preferential treatment of capital gains and stock options. These two federal tax expenditures disproportionately benefit men, who gain roughly 76% of the tax benefits in each case, costing the government an estimated \$7bn each year.<sup>169</sup> After her predecessor backtracked on closing the stock options loophole in 2019, Finance Minister Freeland renewed the promise to do so in her Fall Economic Statement, although the current proposal would only partially close the loophole, leaving it open for some.<sup>170</sup> Meanwhile, no action has been promised on the larger problem of not treating capital gains the same as any other form of income.

The government promised a tax crackdown on the digital giants – those large multinational corporations that sell digital products and services into Canada without paying corporate and sales taxes –during the 2019 election campaign, but progress has been slow. Minister Freeland has committed to apply federal sales taxes to these online sales effective July 1, 2021 but delayed implementing a corporate tax on multinational corporations providing digital services until January 1, 2022.<sup>171</sup>



- Apply a GBA+ equity lens to all tax expenditures and government transfers in Canada, and introduce automatic tax filing as soon as possible.
- Close tax loopholes, especially the preferential treatment of capital gains and stock options that disproportionately benefit wealthy individuals and large corporations.
- Introduce a wealth tax on the richest individuals in Canada to address economic inequality and new luxury taxes on carbon-intensive goods and services, like private jets and yachts, to help reduce emissions from hyper-consumerism. Support a pandemic super-profits tax on multinational corporations that would raise billions of dollars in revenue needed to support a just recovery.
- Increase tax transparency and accountability, including by introducing a public registry of the beneficial owners of companies, and require multinational enterprises to publish their financial and tax statements on a country-by-country basis.
- Introduce national measures to reduce international tax-dodging by corporations and wealthy individuals and demonstrate international leadership on tax reform in multilateral fora.
  End Canada's double non-taxation agreements with known tax havens.



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