



OFFICE OF THE PARLIAMENTARY BUDGET OFFICER
BUREAU DU DIRECTEUR PARLEMENTAIRE DU BUDGET

October 29, 2020

The Honourable Diane Lebouthillier
Minister of National Revenue
555 MacKenzie Avenue
Ottawa, ON K1A 0L5

cra.minister-ministre.arc@cra-arc.gc.ca

Information Request: IR0553

Dear Minister Lebouthillier:

As you are likely aware, the Parliamentary Budget Officer (PBO) provides independent and non-partisan analysis to the Senate and to the House of Commons about matters related to the nation's finances and the economy, the estimates, certain other government documents, and the cost of proposals. In carrying out my mandate, I often require information held by government departments and Crown corporations and I am entitled to free and timely access – subject to limited exceptions – to such information under section 79.4 of the *Parliament of Canada Act*.

I am currently undertaking an analysis pursuant to paragraph 79.2(1)(b) of the *Parliament of Canada Act*, which mandates the PBO to prepare reports on matters of particular significance relating to the nation's finances or economy that are listed in an annual work plan.

For this analysis, I am requesting the following data for the years 2016 - 2018:

- The number of individuals who completed a T777 slip and the associated average amount entered on all lines included under the “Expenses” section (i.e. lines 8862 to 9368);
- The number of individuals who completed a T777 slip on which the amount entered on line 9945 was above 0 and the average amount on line 9945, broken down by income brackets and by province and territory;
- The average costs for lines under the section: “Calculation of work-space-in-the-home expenses” on the T777 slip (lines 17-25);
- The number of individuals who answered “Yes” (“Y”) on the T2200 slip under Part B section 10 (“Did this employee's contract of employment require them to use a portion of their home for work?”) and the average percentage of the employee's duties of employment that were performed at their home office. If possible, the percentage broken down by income bracket;
- The number of individuals who completed a T4 slip on which the amount entered on Box 40 was above 0 and the average amount on box 40, broken down by income brackets and by province and territory.

In order to provide the analysis to parliamentarians in a timely manner, I ask the information to be provided to my office no later than **November 20, 2020**. If access to the requested information

cannot be granted by that date, a response must be provided by you or the Commissioner as soon as possible.

Should you or your staff have any questions about this information request, the analyst responsible, Nora Nahornick can be contacted directly at Nora.Nahornick@parl.gc.ca, 613-294-1763.

Attached is a reply form. It too should be filled out and returned by November 20, 2020, whether or not you provide access to the requested information. Should you refuse to provide access to the requested information, you or the Commissioner must provide a written justification for the refusal as required under section 79.41 of the *Parliament of Canada Act*.

The response letter will be posted on the PBO website and, therefore, it should not be marked "confidential". As well, the requested information should be attached separately. If this information is confidential, please clearly mark it as such, either on the electronic spreadsheet or the hard copy version.

Providing timely and effective analysis to the Senate and House of Commons and promoting greater budget transparency and accountability are the PBO's primary objectives. The degree to which this is possible depends, to a large extent, on free and timely access to quality information held by government departments. In doing so, you are assisting us in better serving the Senate, the House of Commons, and their members.

Yours sincerely,



Yves Giroux
Parliamentary Budget Officer

c.c.: Antoine Brunelle-Côté, Privy Council Office, Assistant Secretary to the Cabinet,
Liaison Secretariat for Macroeconomic Policy
Bob Hamilton, Commissioner of Revenue and Chief Executive Officer, Canada Revenue
Agency

Attachment: Reply form for IR0553