

Canada Revenue Agency as Gatekeeper to Economic Citizenship:

The Case of Canadian Sex Workers

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Abstract

Utilizing stakeholder and resource dependency theory the salience of Canadian sex workers is evaluated in relational juxtaposition with Canada Revenue Agency. Potential interdependencies are examined alongside distributions of power and control. Equal and unimpeded participation in Canada's tax system is discussed as integral to full economic citizenship. Insofar as sex workers are dismissed from the citizen-state tax relation they experience disenfranchisement and further subjugation. Canada Revenue Agency is examined in relation to politicization, corporatization, and its positionality as a dangerous stakeholder.

Keywords: Sex work, taxation, Canada Revenue Agency, economic citizenship

I. Introduction

Tax returns, as administered by the Canada Revenue Agency (CRA), comprise an integral component of citizenship identity. The concept of *no taxation without representation* has been a gendered battle cry since suffrage (Lind, 2024). Tax returns link rights and benefits to citizenship to taxpayers, the frustration of which undermines egalitarian participation in economic systems (Lind, 2024). Arguably, CRA intentionally undermines the economic citizenship of sex workers in Canada through politicized disregard. Attempts to further subjugate and illegitimize sexual labor honors a mimetic allegiance to dominant political narratives (Benoit, 2014).

Resource Dependency Theory (RDT) demonstrates how the mutual interdependence of CRA and elected government create conditions where influences, ideologies and discourses are the same. The politicized nature of CRA is widely argued (Cambell & Barry, 1995). Taxation is an interesting intersection of resource engagement and mutual interdependence, as the state requires tax from citizens and citizens receive certain rights from the state. The concept of

asymmetric dependence (Pfeffer & Salancik, 1978) allows understanding of how stakeholder intersectionality and relations of power inform the citizen-taxpayer exchange.

Stakeholder theory introduces the comparison of CRA as a dangerous stakeholder and sex workers as dependent stakeholders. While the various metrics that define these identities possess a degree of subjectivity (Mitchell, et. al., 1997) it is easy to appreciate the vast disparity in power that underscores the relationship between citizen and state agency. Bamford (2024) argues that disenfranchisement via exclusion from representation in a tax system can occur even for naturalized citizens. This was well documented in South African apartheid, a period during which racialized people held similar dependent stakeholder positions (Bamford, 2024). Stakeholder theory provides us a qualitative lens to examine intersections of power.

II. Theoretical Frameworks

Resource Dependency Theory

Resource Dependency Theory (RDT) conceptualizes how scarce external resources influence organizational behaviour (Pfeffer & Salancik, 1978). RDT postulates that no organization exists in a vacuum, but rather participates in a complex web of interdependence with other organizations and entities. Facing the uncertainties of an open market, organizations frequently cling to each other for survival, resulting in increasing coordination and control over another's activities (Pfeffer & Salancik, 1978). As entities engage in organization of networks, systems of hierarchy and dominance unfold, bringing about struggles for power. Power in this theoretical context is the control over scarce resources and ability to impact operations (Hillman et. al., 2009). It should be noted that resources are not always tangible – they could be key political relationships, intellectual property, and social capital.

Proponents of RDT conceptualize the flow of power as a figurative pyramid – at the top, there is a small concentration of exceptional power and influence. Tangible examples of this would be boards of directors, parliamentary cabinets, and other concentrations of authority (Hillman et. al., 2009). The pyramid widens through levels of organizational management and middle management, where power diffuses and dilutes until the base level of proletariat.

Maintaining executive and political control and manufacturing consent to perpetuate relations of power has been naturalized in the orientation of modern organizations (Alvesson & Deetz, 2006). For this reason, despite breadth of proletariat classes, relations of power between executive and labor classes remain difficult to upend. The self-affirming nature of authority understood within RDT helps shape understanding on how resource control concentrates power (Pfeffer & Salancik, 1978). This phenomenon is particularly apparent in organization where the “input or output transactions are made by a relatively few, or only one, significant organizations” (Pfeffer & Salancik, 1978, p. 51).

The CRA is a *prima facie* monopoly authority over tax and social benefit resources and their exchanges (Campbell & Barry, 1995). While positioned in the public eye to be the organization of central control over Canada’s tax and social benefit administration, a veiled political and commercial interdependence is postulated (Campbell & Barry, 1998). Intentional corporatization of the CRA following significant restructuring reframed taxpayers as ‘clients’ and the agency as a ‘service delivery agent’ (Hubbard & Paquet, 2018). CRA’s mimetic transition towards corporate organizational structure along with its veiled relations and interdependencies produce conditions best examinable under the RDT framework.

Stakeholder Theory

Power, legitimacy, and urgency are considered the key relationship attributes that frame stakeholder identification. A stakeholder can be identified as any group or individual person who can impact or be impacted by the achievement of organizational objective (Mitchell et. al., 1997). Stakeholders can be neighborhoods, organizations, institutions, individuals and even the natural environment. Further sub-classification frames voluntary stakeholders as bearing risk because of capital investments. Involuntary stakeholders find themselves at risk of organizational outcomes by periphery and often vicarious involvement (Mitchell et. al., 1997).

Akin to RDT, concepts of power remain central to stakeholder theory. Power delineates organizational *claimants* versus organizational *influencers*. The latter possesses power and control over the organization, where the former may have legitimate or illegitimate claims but lack power or influence. A key theoretical underpinning of stakeholder analysis is understanding the difference between power and legitimacy. A party has power where it can impose its will upon others and gain access to the coercive, utilitarian, or normative means to do so (Mitchell et. al., 1997). Legitimacy is an organization's perceived alignment with accepted social mores, values, and ideology. While legitimacy and power are distinct, they can combine to create naturalized authority (Mitchell et. al., 1997).

Salience describes the prominence of an individual's claim to resources. Analogous to importance, salience is understood as an iterative triaging of claimants pursuant to intersections of power, legitimacy, and urgency (Mitchell et. al., 1997). Stakeholders are considered to have low salience if they possess one or fewer of these attributes. Salience increases towards a definitive claim if all three attributes are present. Mitchell et. al. (1997) suggests that *dormant* (only power), *discretionary* (only influence) and *demanding* (only urgency) stakeholders possess low salience. *Expectant* stakeholders possessing any two of the attributes find upward

momentum towards greater salience. These stakeholders could be further defined as *dominant* (power and legitimacy), *dependant* (legitimacy and urgency) and *dangerous* (power and urgency). Finally, stakeholders with all three attributes are considered *definitive* and achieve an apex of salience.

Stakeholder theory bolsters the application of RDT to organizational phenomena insofar as it provides further context on power relations between entities. To simply say organizations possess dominance in an environment glosses over the various intersections of salience which create and maintain the power. While we know that power concentrates with resources, how do we determine the material conditions in which one achieves resource dominance? These theoretical frameworks couple symbiotically to examine how a society allocates privilege and oppression strategically in the name of heightened socioeconomic capacity (Alvesson & Deetz, 2006). Power asymmetries between sex workers and the CRA can only be explained with an understanding of their respective stakeholder identities, what resources they hold, and the constructed reality in which they engage.

III. The Stakeholders and their Resources

Canada Revenue Agency

Canada Revenue Agency (CRA) serves as the revenue service for the Canadian federal government, as well as a tax collection agent for several provincial governments (Campbell & Barry, 1998). CRA administers the *Income Tax Act* and the *Excise Tax Act*. While it does not author this legislation, it exercises a high degree of subjective discretion on its applicability and enforcement (CRA, 2011). CRA remains intricately connected to the elected parliament via the Minister of National Revenue, an appointed party charged with transparency and accountability within the agency. Analogous to public corporations, CRA has an appointed Board of

Management which develop and implement corporate business plans, strategy, and operational controls (CRA, 2011). Consistent with a mimetic allegiance to corporate structure, CRA has a commissioner/CEO. This individual is accountable for the day-to-day operations management and advises the Minister on political implications of agency conduct (CRA, 2011).

There is an academic consensus that the CRA is functionally interdependent with Canadian political organizations (Campbell & Barry, 1995). A perception of political bias and influence is endemic in the highly politicized Canadian system. In contrast, other commonwealth nations such as Australia and New Zealand enjoy revenue departments insulated from political control (Campbell & Barry, 1995). The CRA is dependent on the resources of the government to allocate operational budgets, which exceeded five billion dollars in 2020 (CRA, 2019). CRA is the largest federal public service organization with over 50,000 employees who collect over \$430 billion in tax revenues from the Canadian public (CRA, 2019). Understandably, the federal and associated provincial governments are also dependent on the CRA to collect monies to fund a vast cross section of operations. Understanding the levels of authority, as well as the direct responsibility to the solvency of Canada, informs our acknowledgement of CRA as a powerful and urgent stakeholder with access to tremendous scarce resources.

Mutual interdependence causes vicarious transfer of power and control from government to the CRA. Historically, the CRA has not been hesitant to wield this power via rights to search and seizure, garnishment of wages and recommendation of criminal charges for taxpayers (Cambell & Barry, 1995). Hubbard and Paquet (2018) suggest the agency has an opposable mind; charged with an impossible duality of being a public service agency, but also a threatening monolith of enforcement and compliance. In the 1990's there was speculation that if the agency performatively rebranded its identity as a social benefit conduit, tax compliance and voluntary

disclosure would increase. Unfortunately for the CRA, the Canadian public was onto this wolf in sheep's clothing dynamic. Such initiatives were shown to decrease the perception of organizational legitimacy and decrease voluntary compliance (Hubbard & Paquet, 2018).

CRA has been undertaking various publicized initiatives to increase perceived legitimacy. These include a resurgence in 'advocacy' for obtaining social benefits for people with disabilities (Hubbard & Paquet, 2018) and restructuring executive hiring selection to include 'key leadership competencies' such as humility, self awareness, and morality (Crossan et. al., 2021). In the wake of findings that CRA call center agents gave incorrect information to stakeholder taxpayers thirty percent of the time (Hubbard & Paquet, 2018), CRA doubled down on training initiatives. Despite the CRA spending triple the average of private sector payroll costs into employee training, only 69% of employees felt they received the training required to improve their skills (Jackes, 2009). The crisis of legitimacy continues.

In the most drastic leap towards salience via legitimacy, CRA has been charged with engaging consultants and academics to publicly challenge opposition, critique dissenting discourse and blacklist journalists who publish any public indictment of the agency (Hubbard & Paquet, 2018). Interestingly, literature review on the matter of CRA is highly divisive, a stark divide between gleaming favor and harsh criticism with little in between. Such findings bring legitimacy to the charges laid by Hubbard and Paquet (2018). CRA's bid for legitimacy remains frustrated, and as such they remain a dangerous stakeholder.

Sex Workers

Sex Work is an umbrella term utilized to describe a diverse and often hierarchical group of persons who exchange sexualized services for compensation (Cox, 2020). Sex work can refer to exotic dancing, webcam performance, pornography, in-person body rub services and 'full-

service' sexual encounters. This listing is not exhaustive but serves to illustrate sex work as a spectrum of activities in Canada which simultaneously exist under diverse legal frameworks. For example, under the Nordic model, the selling of full-service sexual exchanges is legal, but the purchase is criminalized (Hartjen, 2021). Conversely, pornography, webcam work and exotic dancing are fully de-criminalized on the buy and sell side for all citizens above the age of majority who can consent.

While the understanding of sex workers as marginalized persons is correct (Crowhurst, 2019), it should be further understood that under the umbrella of sex work, further intersectionality and stratification occurs (Cox, 2020). There is a 'whorearchy' where level of social stigma has a correlation with degree of conduct legality. Exotic dancers, porn actors and webcam workers enjoy the highest degree of legitimacy. Outdoor, 'streetwalking,' full-service sex workers receive the most social stigma and the lowest degree of legal protection (Hartjen, 2021). In absence of pro-sex work legal frameworks, workers face powerlessness and marginalization when interfacing with government agencies.

From a tax perspective, there are two major groups of sex workers: those who transact in the digital economy and those who do not. Webcam workers, content creators and producers of pornography occupy the bulk of digital economy sex workers (Cox, 2020). Indoor and outdoor full-service sex workers, body-practitioners and exotic dancers comprise a cash-based system of compensation (Crowhurst, 2019). The clandestine nature of the business which is rooted in values of anonymity renders estimates of sex worker income difficult to obtain. Benoit et. al. (2014) has suggested a median income of \$39,500, which adjusted for inflation in 2024 is \$50,763. According to the Statistics Canada Canadian Income Survey, this places sex workers as approximately \$20,000 below inflation adjusted median income (Statistics Canada, 2022).

From a perspective of stakeholder salience, academic literature would support the assertion that sex workers do not have much power in Canadian society (Benoit et. al., 2014). Evidence of socioeconomic precarity combined with the inherent danger of the trade and lack of legal protections do give rise to urgent claims. For sex workers, objective, academically supported claims of legitimacy are harder to substantiate. Feminist academic discourse is divided on the understanding of sex work as ‘real work.’ (Cox, 2020). Certainly, the political climate in Canada has done little to legitimize sex work via complete decriminalization (Benoit et. al., 2014). In an endeavor to break this tie with theory, we circle back to Mitchell et. al. (1997) who prescribes emphasising “the claim's legitimacy based upon contract, exchange, legal title, legal right, moral right, at-risk status, or moral interest in the harms and benefits generated” (p. 862). With this framework in mind, one could rationally suggest that the life-or-death stakes faced by sex workers is the highest at-risk status and moral interest in harm possible. The further sex workers are de-legitimated out of social inclusion and full citizenship, the more at risk they become.

With urgent and legitimate claims, but without power, sex workers find themselves as expectant and dependant stakeholders. Moreover, they face this precarity as stakeholders with few financial and legal resources and low social capital. It can be concluded that CRA exhibits significant attributes of influence over sex workers (Pfeffer & Salancik, 1978) as they maintain monopolistic control on taxation and social benefit systems sex workers require to participate in full economic citizenship.

Counterarguments and Limitations

The subjective nature of stakeholder theory makes salience difficult to examine objectively. If we look at legitimacy as a desired social perception of ‘good,’ there are some that

would argue CRA is a legitimate stakeholder (Bryant, 2009). Collecting tax and funding social programming and societal infrastructure is an integral part of state functionality. Conversely, there are organizations such as Statistics Canada which treat sex workers as though they have no legitimacy (Government of Canada, 2014). When we talk about theoretical foundations it alludes to a stable basis on which we can rest phenomena to examine. With theory that allows for shapeshifting under subjectivity, such a platform is upended.

Both stakeholder theory and RDT are akin to having a small multi-tooled Swiss Army knife – there are multiple useful components of these theories to address multi-faceted social issues. However, ‘jack of all trades, master of none’ reminds us that big problems could be solved by ‘big theory’ via more established epistemology. By his own admission, Mitchell (1997) states “stakeholder theory has been a popular heuristic for describing the management environment for years, but it has not attained full theoretical status” (p. 853).

Crowhurst (2019) suggests that sex workers are excluded from full participation in taxation systems intentionally: “by denying sex workers the right to pay taxes, the system in place reinforces their historical exclusion from the ‘imagined community’ of the nation-state” (p. 28). This leans towards a more critical perspective, where power is observed as actively reconstructed and not passive happenstance. The concept of *deinstitutionalization* in institutional theory would support the counter argument that there are just not enough sex workers to disrupt the institutional coherence at CRA (Oliver, 1992). Contrary to the point that exclusion is intentional, institutional theorists may suggest it simply off the radar completely as there is no threat of changing power distribution from a marginal subset of workers. Despite arguments surrounding intentionality, the impacts of barriers to Canadian tax compliance have real effects on the economic citizenship of sex workers.

IV. Economic Citizenship

In colonized nations, the process of taxation is the nexus for democratic engagement and citizenship legitimation (Makovicky & Smith, 2020). The tax return itself is the manifestation of a heterogenous set of practices, dictated by the Canada Revenue Agency. Persons can file a tax return accurately only if the tax return framework is accommodating to their economic and identity realities. For example, before June of 2021, the gender binary of male or female was a required selection on Canadian tax returns. To achieve economic citizenship and tax compliance, gender non-binary could not exist ‘on paper.’ Language is tied to meaning and perception and insofar as they can dictate the language of the tax system, CRA participates in the co-constitution of who a taxpayer may be (Makovicky & Smith, 2020).

Reflecting back to our understanding that CRA is a heavily politicized organization (Campbell & Berry, 1995) we understand that the curation of who is deserving of taxation citizenship and access to related social benefits is heavily peppered with the states “coercive prescriptiveness about what is good and right for people” (Makovicky & Smith, 2020, p. 12). There is a definite irony in CRA acting as the gatekeepers to legitimacy via tax citizenship, but not possessing perceived legitimacy in the eyes of the public they serve. However, tremendous power via resource accumulation and political allegiance maintains the agencies position of central control.

Like many citizens at the margins, sex workers desire to file their taxes to assert rights to citizenship and property, but often struggle to do so (Crowhurst, 2019). Taxpayer status tends to elevate social identities, dispelling potential narratives of “parasitic dependents who place economic burdens on the state” (Henricks & Seamster, 2017, p.172) or immoral tax cheats who lie for personal advantages. Sex workers face such inherent social stigma that any action to grant

reprieve from societal alienation is welcome, even at the cost of a significant percentage of income. In Italy, for example, most workers who were non-compliant with revenue declaration were not from desire to evade, but simply the lack of guidance and available reporting frameworks (Crowhurst, 2019).

A similar charge could be imposed upon the CRA as Crowhurst (2019) examined in Italy. Currently, there is no specific code in the North American Industry Classification System for sex workers, a key component of filing self employment schedules. Furthermore, GST/HST systems and their requisite place of supply rules cannot properly accommodate digital sex work transactions with complete anonymity (CRA, personal communication, Sept. 9th, 2021). While CRA is clear on their position that sex work income is taxable when specifically asked (CRA, personal communication, Sept. 9th, 2021) the acknowledgement is less clear in written regulation. Sex workers are expected to pay taxes without clear legitimation and inclusion in normative discourse of business (Crowhurst, 2019).

Tax returns confirm economic citizenship as a baseline document utilized to confirm identity, profession, and jurisdiction. Tax returns are central income conformation documents used to obtain mortgages, leases, financing arrangements and a vast amount of income indexed social benefits including but not limited to child tax, Canada Pension Plan, Guaranteed Income Supplement, GST/HST credits, dental care, and rental subsidies (CRA, 2024). If sex workers are systemically limited from filing tax returns, their full and equal participation in Canada's social benefit system is frustrated.

V. Conclusion

Academic literature suggests that CRA is a dangerous stakeholder with deep entrenchment in national politics. Additionally, objective review suggests that CRA is an

exceptionally resource rich monopoly which governs social benefit delivery and serves as a gatekeeper to economic citizenship. When juxtaposed with Canadian sex workers, power and resource disparities are apparent. What is not as obvious is whether the exclusion of sex workers from consideration in the Canadian income tax system is by intention or oversight. It could be argued that adapting a reporting framework to each vocation is impractical, and this has little to do with specific annexation and more toward administrative limitation.

What cannot be ignored is the parliamentary influence upon CRA, and the fact that said government has a longitudinal record of wanting sex work to vanish (Benoit, et. al., 2014). It is hard to ignore the publications on underground economy, issued by government agency, that specifically exclude sex work in quantum (Government of Canada, 2014). Academics who have studied similar quandaries in Italy and Nevada indicate that governments face a moral panic when considering deriving benefit from what they have labelled politically as exploitation (Crowhurst, 2019). Sex work remains a topic so politically inconvenient that rug-sweeping and intentional avoidance would be plausible.

Expectant and dependant stakeholders wait in the wings for their turn at power to become definitive (Mitchell, et. al., 1997). Under a framework of RDT, we understand that power accrues to those with resources. Colloquially, we understand that ‘the rich get richer’ on the backs of the subjugate. As politically disenfranchised, relatively low-income Canadians, sex workers possess low salience and ability to self advocate for inclusion in tax systems. As such, economic citizenship for sex workers remains barriered by politicized institutional gate keeping. CRA’s concentration of resource control leaves sex workers at the mercy of a system which meets them with weaponized disregard.

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