



# Privacy Impact Assessment for *BC Recovery Benefit* PIA#FIN20091

## **Part 1 – General**

Name of Ministry:	Ministry of Finance		
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### **1. Description of the Initiative**

On October 24, 2020, a provincial general election was held in the Province of British Columbia. The certified results of the election were delivered to the Clerk of the Legislative Assembly on November 17 and November 20, 2020 confirming a majority result for the B.C. New Democratic Party as the next government of British Columbia ("Government").

The Government announced as a part of its election platform a new one-time provincial recovery benefit program, the B.C. Recovery Benefit (BCRB), to help provide immediate relief to British Columbians facing financial pressure as a result of the COVID-19 pandemic with payments due to be made by the province from late December 2020.

The new BCRB program, administered by the Ministry of Finance (FIN), will be a one-time payment based on the following income thresholds:

- \$1,000 direct deposit to married or common-law couples with combined net income under \$125,000 or single parents with at least one dependent child with a net income under \$125,000 on their 2019 income tax return and a reduced payment for couples/single parents whose net incomes are between \$125,000 and \$175,000; or
- \$500 direct deposit to single people with net income under \$62,500 on their 2019 income tax return and a reduced payment for these people whose net incomes are between \$62,500 and \$87,500.

Applicants will be required to meet the following eligibility requirements in order to claim the BCRB:

- Must be a BC resident as of December 18, 2020;
- Must have a BC residential address as of December 18, 2020;
- Must have filed a 2019 income tax return, unless a new tax resident during 2020;
- Must not have been confined to a prison or similar institution for a period of at least 90 days that includes December 18, 2020;
- Must be at least 19 years old on December 18, 2020 or unless the applicant is married or has a dependent child, and
- Must not exceed the income threshold noted above.



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Similar requirements apply to spouses or common-law partners.

Information may be collected via four methods:

- Applicants accessing eTaxBC to complete their application;
- Applicants calling the call centre who will answer questions about the program, complete their application on their behalf and answer questions about their application;
- Applicants providing additional supporting information via eTaxBC, e-mail or mail related to the review of their application; and
- Applicants emailing FIN to inquire about their application.

In order to apply, applicants will either enter the required information into the eTaxBC system themselves or call the BCRB phone line to speak with a staff member who will enter the information into the GenTax system on their behalf. Information collected from applicants will be stored on the *Taxpayer Administration, Compliance and Services* (TACS) system, an existing FIN information system used for the majority of tax and tax related program administration within the Revenue Division. A separate PIA Initiative Update will be developed to address the onboarding of this information into TACS.

FIN expects high call volumes from individuals applying for the BCRB. In addition to having its own staff answer applicant queries by telephone, FIN has contracted Service BC and its external service provider, Maximus, to operate a call centre. Maximus is an agent that acts on behalf of the Province of BC and under section 31.1 of the *Freedom of Information and Protection of Privacy Act*, R.S.B.C. 1996, c. 165 (FOIPPA) is subject to Part 3 – Protection of Privacy of the Act. Maximus staff currently provides services to other programs within the Revenue Division. Its current access to GenTax will be expanded to include the application cases for the BCRB program.

## **2. Scope of this PIA**

This PIA will cover the collection and use of information collected by FIN directly from applicants, to verify the applicant's eligibility for the BCRB. FIN will use tax return information it already possesses about applicants to verify their income and residency in BC with the consent of the applicant.

FIN may use information provided by the Canada Revenue Agency (CRA), to verify an applicant's income and residency, collected under the authority of the *Income Tax Act*, R.S.B.C. 1996, c. 215 (BC ITA).



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### 3. Related Privacy Impact Assessments

FIN20093 - BC Recovery Benefit – TACS System PIA Initiative Update.

FIN 10001: *Privacy Impact Assessment for the exchange of information between the government of British Columbia and the federal government in support of their respective tax administration systems.*

FIN15023: *Privacy Impact Assessment for the ISA between ICBC and Ministry of Finance*

CITZ20086 – *Service BC Recovery Benefit Program*

### 4. Elements of Information or Data

For an applicant to the BCRB program:

- Name, first, middle and last;
- Social Insurance Number (SIN) or Temporary Tax Number (TTN);
- Date of Birth (DOB);
- BC Driver's License # (if the applicant has a BC Driver's License);
- Date of Death (DOD) if applying as an executor or administrator of an estate;
- If applying as Power of Attorney, documentation must be provided to confirm the Power of Attorney;
- Power of Attorney Contact Information if applying on behalf of an applicant, including:
  - Phone country;
  - Phone Number;
  - Email address;
  - First Name; and
  - Last Name,
- Mailing address;
- Residential address;
- Email address;
- Phone country;
- Phone Number;
- Net Income from line 23600 of 2019 Canadian T1 Tax return (or equivalent if the applicant's tax return was filed in a foreign country);
- Financial information for applicants that will receive the benefit through Electronic Funds Transfer (EFT), including:
  - Financial Institution Number;
  - Transit Number;
  - Bank Account Number; and
  - Bank Name (auto-populated by system based on Financial Institution Number and Transit Number).



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For applicants who are applying as single or divorced, with sole custody of a child, the following additional information will be collected:

- Name (first, middle and last) of the dependant child; and
- Date of Birth of the dependant child.

For applicants who are applying as married or living in common-law, the following additional information will be collected:

- Name (first, middle and last) of the spouse/common—law partner;
- DOB of the spouse/common-law partner;
- Social Insurance Number or Temporary Tax Number of spouse/common-law partner; and
- Net Income from line 23600 of 2019 T1 tax return for the spouse (or equivalent if the applicant's tax return was filed in a foreign country or spouse is exempted from filing).

FIN will match the SIN, DOB, and <sup>s.15</sup> the applicant's last name with the income tax return data that FIN already has in its custody to verify the individual's income and verify that the individual has filed as a BC resident and is therefore considered a BC resident for the purposes of the BCRB.

Applications may require a manual review where the information collected from the applicant does not align with the income tax return T1 file FIN holds in its custody. For example, the CRA, on behalf of the province, may assess and/or adjust an applicant's income tax information during its review. In this case, FIN may disclose information to the CRA and the CRA will provide BC income tax information in order for FIN to determine eligibility. This flow of personal information is supported with the consent of the applicant under the BC ITA.

During manual reviews, FIN may use the Insurance Corporation of British Columbia (ICBC) information FIN already has access to under the *Information Sharing Agreement between the Insurance Corporation of British Columbia and the Ministry of Finance* signed in 2015. ICBC information may be used during manual reviews to verify an applicant's identity and residency.

FIN may also disclose information to BC Mail Plus for the issuance of Notices of Determination, to support payments made through EFT, where an email address has not been provided by the applicant.



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## **Part 2 – Protection of Personal Information**

### **5. Storage or Access outside Canada**

Information is stored in Revenue Division's secure data warehouse on provincial servers. There will be no storage or access of data outside of Canada.

### **6. Data-linking Initiative\***

In FOIPPA, "data linking" and "data-linking initiative" are strictly defined. Answer the following questions to determine whether your initiative qualifies as a "data-linking initiative" under the Act. If you answer "yes" to all 3 questions, your initiative may be a data linking initiative. If so, you will need to comply with specific requirements under the Act related to data-linking initiatives.

1. Personal information from one database is linked or combined with personal information from another database;	Yes
2. The purpose for the linkage is different from those for which the personal information in each database was originally obtained or compiled;	No
3. The data linking is occurring between either (1) two or more public bodies or (2) one or more public bodies and one or more agencies.	Yes
<b>If you have answered "yes" to all three questions, please contact a PCT Privacy Advisor to discuss the requirements of a data-linking initiative.</b>	

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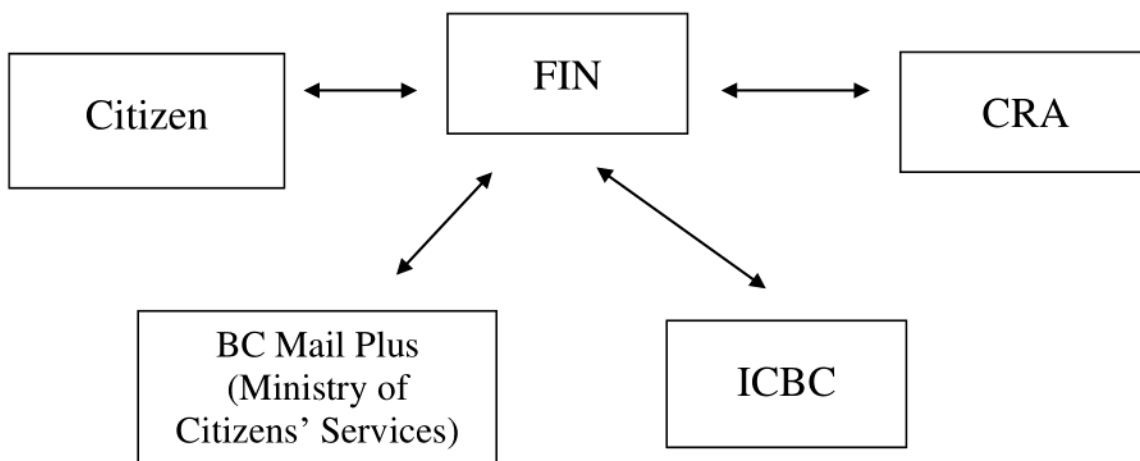
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## 7. Common or Integrated Program or Activity\*

In FOIPPA, “common or integrated program or activity” is strictly defined. Answer the following questions to determine whether your initiative qualifies as “a common or integrated program or activity” under the Act. If you answer “yes” to all 3 of these questions, you must comply with requirements under the Act for common or integrated programs and activities.

1. This initiative involves a program or activity that provides a service (or services);	No
2. Those services are provided through: (a) a public body and at least one other public body or agency working collaboratively to provide that service; or (b) one public body working on behalf of one or more other public bodies or agencies;	No
3. The common or integrated program/activity is confirmed by written documentation that meets the requirements set out in the FOIPP regulation.	No
Please check this box if this program involves a common or integrated program or activity based on your answers to the three questions above.	

## 8. Personal Information Flow Diagram and/or Personal Information Flow Table





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Personal Information Flow Table			
	Description/Purpose	Type	FOIPPA Authority
1.	Information is collected by FIN from applicants applying for the BCRB using the eTaxBC system or through telephone or email.	Direct Collection  Indirect Collection (spouse/common-law information)	26(c)  27(1)(c)(iii)
2.	Information collected from the applicant is used by FIN to determine eligibility for the BCRB and to disburse payments to applicants, for research, and to collect any money that becomes payable as a result of incorrect information being provided by the applicant.	Use	32(a)
3.	FIN will verify the applicant's eligibility, such as residency and income, by matching information provided by the applicant with T1 data already in FIN's custody.  This information may also be used for research, to verify that an individual meets other eligibility requirements of the BCRB, to collect any money by FIN that becomes payable as a result of incorrect information being provided by the applicant.	Use	32(a) & 32(b) [Section 64(7) of the <i>Income Tax Act</i> , R.S.B.C. 1996, c. 215]
4.	Information may be collected by FIN from ICBC to verify an applicant's identity and residency. The collection use and disclosure of ICBC information is contemplated under PIA FIN 15023.	Indirect Collection  Disclosure by ICBC  Use	26(c), 27(1)(a)(i) 27(1)(b) 27(1)(c)(iii)  33.1(1)(i.1)  32(c)[33.1(1)(i.1)]
5.	FIN may disclose personal information to BC Mail Plus, Ministry of Citizens' Services if needed. PIA# CITZ20086 contemplates the collection and disclosure through the common program agreement.	Disclosure	33.1(1)(i.1) 33.2(d)
6.	FIN will respond to applicants regarding their	Disclosure	33.1(7)

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Personal Information Flow Table			
	Description/Purpose	Type	FOIPPA Authority
	application for the BCRB and information relating to the payment.		
7.	In some cases, FIN may disclose information provided by the applicant to the CRA. The CRA will provide BC income tax information to FIN in order for FIN to determine if an individual was eligible for the BCRB.	Disclosure  Indirect Collection  Use	33.1(1)(b) [Section 64(7) of the <i>Income Tax Act</i> , R.S.B.C. 1996, c. 215] 33.1(1)(i.1)  26(c), 27(1)(a)(i) & 27(1)(c)(iii)  32(a) & 32(b) [Section 64(7) of the <i>Income Tax Act</i> , R.S.B.C. 1996, c. 215]
8.	Applications, whether approved or rejected, are stored/destroyed in keeping with the approved retention schedule.	Storage/Retention	31(b)

## 9. Risk Mitigation Table

Risk Mitigation Table				
	Risk	Mitigation Strategy	Likelihood	Impact
1.	FIN employees and its agents could access personal information and use or disclose it for personal purposes.	Access to information will be limited to employees directly involved in the administration of the BCRB Province wide mandatory privacy training (IM 117) Maximus – Contractual Agreement Information Incident Management Policy (IIMP)	Low	High
2.	Application may be from another individual posing as	Implementation of identification verification procedures	Medium	High



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	the applicant.	Information system will have automated triggers to stop automatic payments and require a manual review prior to the payment being issued		
3.	Applicant's personal information is compromised when transferred to CRA.	Transmission is encrypted using PKI protocols	Low	High
4.	Personal information accompanying the payment to the applicant is mailed to the wrong address.	Implementation of identification verification procedures	Low	High

## 10. Collection Notice

The personal information collected by this system is for the purpose of administering the B.C. Recovery Benefit program under the authority of section 26(c) of FOIPPA. For information about the collection, use and disclosure practices, contact the Manager, Intergovernmental Relations, Ministry of Finance, PO BOX 9444 Stn Prov Govt, Victoria BC V8W 9W8. Email: BCRBPinfo@gov.bc.ca .

**The proposed consent for the indirect collection, use and disclosure of information is as follows:**

1. The personal information I provide on this form is collected under s. 26(c) of the *Freedom of Information and Protection of Privacy Act* for the purpose of assessing my eligibility for, and to administer, the B.C. Recovery Benefit program, and information may also be collected and disclosed in accordance with s. 27(1)(b) and 33.1(1) of the *Freedom of Information and Protection of Privacy Act*; and
2. I agree that any information about me that is or has been obtained by the British Columbia Ministry of Finance for purposes of the *BC Income Tax Act* or the Canada Revenue Agency for purposes of the *Income Tax Act* (Canada), or any information that is prepared from that information, may, pursuant to subsection 64(7) of the *BC Income Tax Act* or section 241 of the *Income Tax Act* (Canada), be provided to and used by any person employed in the service of, occupying a position of responsibility in the service of, or engaged by or on behalf of, the government of British Columbia for the purposes of research, the formulation or evaluation of fiscal policy, processing this application, verifying or investigating information related to this application, and/or the collection of any money that becomes due by me to the government of British Columbia as a result of incorrect



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information provided in this application. I also agree that information about me that I provide to any person referred to above may be provided to any other person referred to above and used for these same purposes.

## **Part 3 – Security of Personal Information**

### **11. Please describe the physical security measures related to the initiative (if applicable).**

Entry into the building and to each floor where the computer terminals are located requires a key card. Information is stored in a secure database and is accessed through password protected computers.

For employees working outside the workplace, they must conduct their work in a secured and approved workplace with reasonable security measures to safeguard storage devices; including but not limited to reducing visibility and keeping control of the device or information.

### **12. Please describe the technical security measures related to the initiative (if applicable).**

Users must be approved for role-based access, set-up with a profile and assigned a password to connect to applications on a need to know basis. There is a process in place to review the list of authorized employees on a regular basis. There is an additional safeguard recently put in place to use the data within the government people soft system to flag any employees who have left FIN. This will ensure that employees who no longer require access to the data will have their TACS access removed.

As well, external access to the information is restricted by government firewalls. Employees who are approved for telework will access the Government network through an approved secure connection. Laptop computers have encrypted hard drives and the ability for remote desktop connection with Virtual Private Network.

When information is disclosed to other agencies, the highest level of data encryption / decryption will be used when transmitting information.

### **13. Does your branch rely on security policies other than the Information Security Policy?**

Because of FIN's Income Taxation Branch's close relationship with the CRA and the amount of information exchanged between the parties, the Income Taxation Branch relies on the CRA's *Security Standards for the Protection of Client Information*. This set of standards created by the CRA is an extensive list of minimum policies and procedures to ensure that information is only accessed and used on a need-to-know basis.

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**14. Please describe any access controls and/or ways in which you will limit or restrict unauthorized changes (such as additions or deletions) to personal information.**

All applications used by FIN require the use of user IDs and passwords before access is granted. Transaction records are stamped with users' names and dates so that log files can be reviewed or so that user IDs can be displayed within an application's interface. All of FIN's applications also have role-based security to limit access to functions that are required to perform a particular employee's duties only. FIN also implements controls designed to ensure that adequate and proper separation of duties exist in order to ensure that posted transactions are authorized. These controls require that transactions must go through multiple levels of approvals.

**15. Please describe how you track who has access to the personal information.**

Where a file is electronically stored in a FIN application, user access groups are reviewed annually, at minimum. This review is conducted to ensure that only authorized staff are members of groups that have access to information. A log of action also records staff accesses to data in the system. User activity logs are reviewed on a monthly basis.

## **Part 4 – Accuracy/Correction/Retention of Personal Information**

**16. How is an individual's information updated or corrected? If information is not updated or corrected (for physical, procedural or other reasons) please explain how it will be annotated? If personal information will be disclosed to others, how will the ministry notify them of the update, correction or annotation?**

An individual may contact FIN in order to correct or update their personal information under the custody of FIN. Additionally, if FIN staff become aware that an individual's information may be incorrect, FIN staff will contact the individual in order to verify the accuracy of the information currently under their custody. An applicant can provide information to FIN during an audit / compliance review, which is taken into consideration by FIN when determining compliance with the BCRB.

FIN has the ability to annotate records, by inserting notes into a file.

**17. Does your initiative use personal information to make decisions that directly affect an individual(s)? If yes, please explain.**

Yes, information provided by the applicant will be used by FIN to determine eligibility for the BCRB.



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- 18. If you answered “yes” to question 17, please explain the efforts that will be made to ensure that the personal information is accurate and complete.**

FIN staff will confirm the personal information (SIN, DOB, residency) collected directly from the applicant with information contained in the income tax T1 file and the information collected from the CRA or information provided by ICBC. Any discrepancies will be rectified by FIN staff with the applicants. Also, applicants will be entitled to discuss the decisions made by the FIN staff relating to eligibility for the BCRB. As part of these subsequent discussions, applicants will be given the opportunity to correct any personal information that is incorrect.

- 19. If you answered “yes” to question 17, do you have approved records retention and disposition schedule that will ensure that personal information is kept for at least one year after it is used in making a decision directly affecting an individual?**

Yes, FIN will retain the records according to the government of British Columbia’s policies concerning retention and disposition of records. FIN will rely on ITB ORCS 43510-20:

Active: FY+7y

Semi-active: nil

Final Deposition: Destruction (DE)

## **Part 5 – Further Information**

- 20. Does the initiative involve systematic disclosures of personal information? If yes, please explain.**

At this time, there are no systematic disclosures of personal information confirmed for this initiative, as the information sharing with the CRA is yet to be determined. The information sharing with the CRA may occur in the following methods:

### Ad hoc Disclosures

In cases where a person’s eligibility for the payment is not ascertainable based on the information FIN holds in its custody, the application will undergo a manual review. FIN will provide exchange information with the CRA to obtain current BC ITA information to confirm the eligibility criteria.

### Systematic Disclosures

Alternatively, systematic disclosures may be established where information requests would be sent on a regular frequency. The intention is for files to transfer between FIN and the CRA via the existing File Transfer Protocol.

Should systematic disclosures of personal information be necessary, the disclosure should be authorized under the Memorandum of Understanding Establishing an Administrative



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Framework for the General Provision of Information and the Promotion of Cooperation and Mutual Assistance between the Canada Revenue Agency and the British Columbia Ministry of Finance effective March 29, 2010 (assessed under PIA FIN-10001). Ancillary agreements or amendments may also be developed.

These exchanges of information are supported by consent gathered during the application process detailed in Part 2, Section 10 of this PIA.

**21. Does the program involve access to personally identifiable information for research or statistical purposes? If yes, please explain.**

No, the BCRB does not involve access for such purposes outside FIN.

**22. Will a personal information bank (PIB) result from this initiative?**

Yes, a PIB will result from this initiative. In this case, FIN is using an existing system, TACS, as the system of record for the BCRB.

**If yes, please complete the fields in the table below by deleting the descriptive text in the right-hand column and replacing it with your own.**

Personal Information Bank – Required Information	
<b>Description</b>	Personal information of an applicant applying to the benefit is retained in a database
<b>Primary ministry/government agency involved</b>	Ministry of Finance
<b>All other ministries/government agencies and public bodies involved</b>	None
<b>Business contact title</b>	Manager, Intergovernmental Relations
<b>Business contact telephone number</b>	(778) 698-9665



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## **Part 6 – PCT Comments and Signatures**

*This PIA is based on a review of the material provided to PCT as of the date below. If, in future any substantive changes are made to the scope of this PIA, the ministry will have to complete a PIA Update and submit it to PCT.*

Cole Lance  
Privacy Advisor  
Privacy, Compliance and Training  
Branch  
Ministry of Citizens' Services

Signature

December 14, 2020  
Date

Dwayne McCowan  
Manager, Privacy Operations  
Privacy, Compliance and Training  
Branch  
Corporate Information and  
Records Management Office  
Ministry of Citizens' Services

Signature

December 14, 2020  
Date



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## **Part 7 – Program Area Comments and Signatures**

Jeffrey Krasnick

Director, Income Tax Advisory and  
Intergovernmental Relations  
Income Taxation Branch  
Ministry of Finance

Signature

December 15, 2020

Date

Richard Barlow

Director of Information Security and  
Privacy  
Information Management Branch  
Ministry of Finance

Signature

December 15 2020

Date

Francis Camilleri

Executive Director  
Income Taxation Branch  
Ministry of Finance

Signature

December 15, 2020

Date

Satish Perhar

Executive Director  
Consumer Taxation Audit Branch  
Ministry of Finance

Signature

December 15, 2020

Date

Jordan Goss

Assistant Deputy Minister  
Revenue Division  
Ministry of Finance

Signature

December 16, 2020

Date