

Federal Court



Cour fédérale

Date: 20251027

Docket: T-1112-23

Citation: 2025 FC 1731

Montréal, Quebec, October 27, 2025

PRESENT: Mr. Justice Diner

BETWEEN:

SUSAN BUI

Applicant

and

ATTORNEY GENERAL OF CANADA

Respondent

JUDGMENT AND REASONS

[1] Ms. Susan Bui has brought an Application for Judicial Review of a decision by the Canadian Revenue Agency [CRA] to deny her the Canada Recovery Benefit [CRB]. For the reasons outlined below, I will dismiss the Judicial Review.

I. Background

[2] Ms. Bui works as a registered nurse. She applied for the CRB relief, which was implemented in support of Canada's economic recovery response to COVID-19. Her application was selected for review to validate its eligibility.

[3] The eligibility criteria for the CRB are set out in the *Canada Recovery Benefits Act*, SC 2020, c 12, s 2 [*CRB Act*]. The CRB provided income support to eligible employed and self-employed individuals directly impacted by the COVID-19 pandemic for any two-week period beginning on September 27, 2020, and ending on October 23, 2021.

[4] To qualify for the CRB, pursuant to subsection 3(1)(f) of the *CRB Act*, employees must have had a reduction of at least 50% in their average weekly employment income and under subsection 3(1)(k)(i), employees must not have voluntarily ceased their work unless it was reasonable to do so.

[5] On September 23, 2022, in response to the validation review process, the Applicant submitted several documents to support her eligibility [Submitted Documents], consisting of:

- (a) A number of pay statements from September 2020 to October 2021;
- (b) A letter dated September 23, 2022, written by her employer in response to the CRA's request to provide proof of the Applicant's income, indicating the amount of income Ms. Bui earned and the timeframe when that income was earned; and

- (c) A number of bank statements covering the period from August 31, 2020, to August 31, 2021.

[6] On December 9, 2022, a CRA officer [First Officer] informed the Applicant by letter that she was not eligible for the CRB [First Decision] because she did not have a 50% reduction in her average weekly income compared to the previous year due to COVID-19 [Income Requirement], and she was not working for reasons unrelated to COVID-19.

[7] On or around January 5, 2023, the Applicant requested a second review, which was assigned to a different CRA officer [Second Officer].

[8] The Second Officer considered the Applicant's original application for CRB, including: the Submitted Documents; internal CRA information about her income and deductions for the 2019, 2020, and 2021 taxation years; and the First Officer's notes from the initial review. In addition, the Second Officer considered newly submitted documents, which included the Applicant's work schedule.

[9] The new documents also included a letter from Ms. Bui explaining why she believed she was eligible for the CRB [Second Submission]. Ms. Bui submitted that, out of concern for her elderly parents who were affected by underlying health conditions, she was not willing to increase her risk of acquiring the COVID-19 virus from her workplace, in turn, potentially compromising the health of her parents, and reduced her hours of work. She argues that that her

concerns were directly attributable to COVID-19, and thus her reduction in hours was for “reasons related to COVID-19”.

II. Decision Under Review

[10] On May 1, 2023, the Second Officer informed the Applicant by letter that she was not eligible for the CRB [Second Decision] because she did not meet the Income Requirement and that the Applicant had voluntarily reduced her working hours, not for COVID-19 related reasons. Thus, the Second Officer arrived at the same conclusions as had the First Officer.

III. Preliminary Issue

[11] The Attorney General of Canada [AGC] submits, and I agree, that the style of cause should be amended to identify the Respondent as “Attorney General of Canada” in place of “Canada Revenue Agency” pursuant to Rule 303(2) of the *Federal Courts Rules*, SOR/98-106. In the circumstances, the Court orders that the style of cause be amended accordingly.

IV. Issues Raised

[12] The Applicant has asked for a reconsideration by this Court of her eligibility for the CRB. However, this Court only exercises a supervisory role in a Judicial Review, ensuring administrative decision-makers act lawfully, reasonably, and fairly, without substituting its own view of the merits (*Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 at para 13[Vavilov]; *Federal Courts Act*, RSC 1985, c F-7, ss 18, 18.1).

[13] The issue is whether the Second Decision to reject Ms. Bui's application for the CRB was reasonable.

[14] The applicable standard for judicial review is that of reasonableness (*Aryan v Canada (Attorney General)*, 2022 FC 139 [Aryan] at paras 15-16). A reasonable decision is "based on an internally coherent and rational chain of analysis and that is justified in relation to the facts and law that constrain the decision maker" (*Vavilov* at paras. 16-17, 85).

[15] During the hearing, the Applicant, who was self-represented, focused on two primary points in the Second Decision which she argued made that decision unreasonable:

- i. that she took sporadic shifts in order to reduce the risk of infecting her vulnerable parents, while ensuring that she still took a minimum of shifts with her employer to secure her future employment there, and that working less would have meant that she jeopardized her present position and future employment with the institution; and
- ii. that she only claimed the CRB benefit for weeks where she had no income whatsoever. She added that given her care for her elderly parents, it was unreasonable for the Officer to have determined that her reduction in work, although not on account of being laid off or her employer going out of business, was nonetheless reasonable in the circumstances.

V. Analysis

A. *The Second Decision was Reasonable*

[16] One of the conditions to qualify for the CRB was that the Applicant, over a two-week period, had a reduction in her weekly income for reasons related to COVID-19.

[17] To receive the CRB, the Applicant was responsible for establishing with the CRA that she satisfied, on a balance of probabilities, all the criteria for the CRB benefit program (*Ntuer v Canada (Attorney General)*, 2022 FC 1596 at para 22). The eligibility criteria for the CRB are non-discretionary (*Flock v Canada (Attorney General)*, 2022 FC 305 at para 23).

[18] In the First Decision, the First Officer stated that Ms. Bui did not have a reduction of at least 50% in her weekly employment income relative to her total average weekly employment income for the prescribed preceding period. In Ms. Bui's Second Submission, she provided additional supporting documentation to dispute this assertion.

[19] It is important to note that, in analyzing the reasonableness of a CRA decision, the Court may consider the CRA's review report as well as the notes in the internal file. These form part of the CRA's reasons, similar to Global Case Management System notes utilized by immigration officers (*Aryan* at para 22; *Kleiman v Canada (Attorney General)*, 2022 FC 762 at para 9; *Sedoh v Canada (Citizenship and Immigration)*, 2021 FC 1431 at para 36; *Ezou v Canada (Citizenship and Immigration)*, 2021 FC 251 at para 17; *McClintock's Ski School & Pro Shop Inc v Canada (Attorney General)*, 2021 FC 471 at paras 26–27; *Vavilov* at paras 94-98).

[20] In this case, the record shows that the CRA reviewed all the documents and submissions presented by Ms. Bui, in addition to the internal entries recorded by the Second Officer, the First Officer, and any other CRA employee involved in validating Ms. Bui's application. Ms. Bui's tax filings for 2019, 2020, and 2021 were also considered with the submissions in the Second Decision (Respondent's Record, Federal Court of Canada, T-1112-23 (filed February 17, 2025) at Tab 1, p 80 (Exhibit H)).

[21] An applicant for judicial review bears the onus of demonstrating that there are sufficient serious shortcomings in a decision that it does not exhibit the requisite degree of justification, transparency and intelligibility (*Vavilov*, at para 100). In the Applicant's Second Submission, Ms. Bui provided additional documentation pertaining to her work schedule, as well as a letter of employment. In view of the notes in the internal file, I note that the Second Officer considered this documentation in the Second Decision and determined that it did not refute the claim that Ms. Bui did not incur a 50% reduction in her weekly income. In fact, the Officer found that her gross income from her employer was greater in 2020 and 2021 than it was prior to COVID in 2019, which was accurate.

[22] In my view, the CRA's findings that Ms. Bui failed to demonstrate, on a balance of probabilities, that she had incurred a 50% reduction in her weekly income, and as a result was ineligible for the CRB, were reasonable.

[23] Further, the second relevant criterion for eligibility was that the Applicant, having not previously received the CRB, did not voluntarily cease to work. The Second Officer determined

that the Applicant had, in fact, voluntarily reduced her working hours. Indeed, as part of the Applicant's Second Submission, in the letter dated January 5, 2023, the Applicant noted that she had voluntarily reduced her working hours in order to help her parents, who did not live with her, with their living needs.

[24] The Applicant claims that the CRB's eligibility criteria were unclear and did not specify that the work hours had to be reduced by the employer. I disagree. Subsection 3(1)(k)(i) of the *CRB Act* explicitly states:

3 (1) A person is eligible for a Canada recovery benefit for any two-week period falling within the period beginning on September 27, 2020, and ending on October 23, 2021, if:	3 (1) Est admissible à la prestation canadienne de relance économique, à l'égard de toute période de deux semaines comprise dans la période commençant le 27 septembre 2020 et se terminant le 23 octobre 2021, la personne qui remplit les conditions suivantes :
[...]	[...]
(k) if they have not previously received any benefits under this Part, they have not,	k) si elle n'a pas reçu de prestation au titre de la présente partie précédemment, elle n'a pas :
(i) on or after September 27, 2020, quit their employment or voluntarily ceased to work, unless it was reasonable to do so	(i) d'une part, depuis le 27 septembre 2020, quitté son emploi ou cessé de travailler volontairement, sauf s'il était raisonnable de le faire,

[25] In my view, the CRA's reasoning is coherent, based on the evidence submitted, and justified in light of the applicable legislation. The internal logic of the CRA's reasons is

satisfactory, in view of the file before it and the evidence submitted by the Applicant. Therefore, the CRA's conclusions that the Applicant was not eligible for the CRB because she did not incur a 50% reduction in her weekly income, and voluntarily reduced her employment resulting in her ineligibility to qualify for the CRB, were reasonable, transparent, and justified in light of all the evidence in the record.

VI. Costs

[26] I agree with the AGC that each party should bear their own costs. No costs will be awarded.

VII. Conclusion

[27] For these reasons, I will dismiss the Application for Judicial Review and decline to award costs.

JUDGMENT in T-1112-23

THIS COURT’S JUDGMENT is that:

1. The Application is dismissed.
2. The style of cause is amended to identify the Respondent as “Attorney General of Canada” in place of “Canada Revenue Agency”.
3. There are no costs awarded.

“Alan S. Diner”

Judge

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-1112-23

STYLE OF CAUSE: SUSAN BUI v AGC

PLACE OF HEARING: HELD BY WAY OF VIDEOCONFERENCE

DATE OF HEARING: OCTOBER 23, 2025

JUDGMENT AND REASONS: DINER J.

DATED: OCTOBER 27, 2025

APPEARANCES:

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ON HER OWN BEHALF

Princess Okechukwu

FOR THE RESPONDENT

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