



Filling the Indigenous Tax gap

How a collaborative effort created a unique course that addresses the Indigenous tax gap in academic and CPA circles

by Robin Brunet

When Doug Stuart, Gustavson BCom '12, joined the Gustavson School of Business in 2018, he had considerable accounting firm experience under his belt. This enabled him to teach corporate finance, management and taxation, as well as accounting in undergraduate and graduate programs, confident his curricula would support student learning overall.

But that confidence was shaken in 2019, when he participated in the Indigenous Advancement of Cultural Entrepreneurship (I-ACE) program. I-ACE is a collaboration between Tribal Resources Investment Corporation (TRICORP) and the business school, and delivers entrepreneurship training by invitation in Indigenous communities across the country.

Stuart recalls, "I travelled to Hazelton in Northern BC and worked with Indigenous entrepreneurs there who had incredible business ideas and who asked lots of tax-related questions. But when I approached different universities that I thought would have the answers, I realized Indigenous tax matters weren't addressed in academic circles—and they certainly weren't a focus of the Chartered Professional

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Doug Stuart

Accountant program.

“I was startled. I had wrongly assumed that tax accounting for Indigenous businesses in Canada was well covered. And since my own curriculum didn’t touch on the issue, students who took my courses were missing out on something big.”

Fast-forward to March of 2022: Stuart, now an assistant teaching professor at Gustavson, has refreshed COM 425 Taxation for Managers, his fourth-year tax course, to include material on First Nations governments with their own revenue systems and how tax rules apply to Indigenous business owners both on and off reserve.

The revamped content was made possible with help from Indigenous tax specialist Mindy Wight and students Emily Salmon (PhD candidate at Gustavson’s Gill Graduate School) and Jordyn Hrenyk (Gustavson BCom ’15 and PhD candidate at Simon Fraser University’s Beedie School of Business). “Emily and Jordyn did a lot of the heavy lifting and taught me a great deal about Indigenous ways of knowing, real-life scenarios faced by Indigenous entrepreneurs and research methods,” Stuart says. “This project would not have been possible without them.”

I-ACE strives to help prospective Indigenous entrepreneurs take the first steps towards starting their own business via workshops, and offers extensive coaching and mentorship. During his time in Hazelton, Stuart gained a first-hand appreciation of how skillful and determined the Indigenous entrepreneurial community is. And his alarm over the lack of Indigenous tax content at post-secondary institutions was exacerbated by the fact that, according to the Canadian Council for Aboriginal Business, the Indigenous economy contributes \$32 billion dollars to Canada’s GDP annually and is growing.

Moreover, the National Aboriginal Capital Corporations Association has determined that Indigenous communities have the potential to contribute about \$100 billion in

annualized income towards Canada’s economy. “So it was imperative to me to prepare students in all my courses, including those I teach as part of the Gustavson BCom degree, to be aware of Indigenous tax issues,” Stuart says.

If the I-ACE experience prompted Stuart to realize gaps in the content of his own course curricula, it was followed several months later by an equally eye-opening encounter with Prince George-based Mindy Wight, to whom he was referred by a colleague after returning to Victoria. He recalls that when he first phoned her to discuss his intention to redevelop his fourth-year BCom tax course, “She struck me as a consummate professional with incredible knowledge of finance, leadership, Indigenous tax issues and First Nation governance and community development.”

Wight, who at the time was a partner at business consulting firm MNP (and is now CFO of the Nch’kay Development Corporation, the economic development arm of the Squamish Nation), was similarly impressed by Stuart’s acumen. But it was his passion that convinced her to make time in her busy schedule to help. “That was so important to me, because it would be a challenge to overcome long-held stigma, such as the prevailing myth about our people not paying any taxes,” she says.

Prior to undertaking the course redesign, Stuart and Wight co-wrote an article for the Canadian Tax Foundation, *Supporting Indigenous Canadian Entrepreneurs: Navigating Complex Tax Rules*. The article demonstrated the intricacy of the rules by showing how regulations fluctuate between on-reserve businesses and those off reserve. Stuart says, “Some of the rules are not easily understood even by professionals, and the intent of our paper—as would be the intent of my revamped course—was to give people broad knowledge of the matter.”

Stuart once again consulted with colleagues to find Indigenous students who could help develop reading

lists, teaching materials, discussion questions and instructor notes for his new curriculum content. “They would be doing the bulk of the work, and I ultimately reached out to Emily Salmon,” he says.

Salmon is a PhD candidate at Gustavson’s Gill Graduate School, and also a Cowichan Tribes member with experience providing HR leadership and support within Indigenous organizations. Like Wight, she was impressed by Stuart’s passion. “I was busy with my PhD and couldn’t afford to waste time with someone who would simply pay lip service to the issue,” she says. “Doug’s intentions were genuine, so I phoned a friend and told her, ‘There’s a really cool project about to happen here; do you want to join?’ Fortunately she said yes.”

That person was Jordyn Hrenyk, a PhD candidate in Business Administration focused on Indigenous entrepreneurship at SFU’s Beedie School of Business, and a Gustavson BCom ’15 grad. “I am Michif from Métis Nation-Saskatchewan, and I found Doug’s project incredibly meaningful,” she says. “I’ve worked with Indigenous entrepreneurs for nearly a decade and have seen that financial management and taxation are some of the most challenging areas of business for entrepreneurs to navigate. So I thought such a project would go a long way in reducing barriers Indigenous entrepreneurs face.”

The project was launched in October of 2020. “Our thrust was to have my students think of tax as a social and legal process and how the laws have different implications for different communities,” Stuart says. “Essentially, we would be providing a springboard for further study.”

Wight credits Salmon and Hrenyk for their due diligence. “I basically lent the technical expertise and they ensured the material would be palatable to students,” she says.

According to Salmon, research consisted of talking with Indigenous entrepreneurs about their tax experience and reviewing what literature existed on the topic, and

then extracting themes they thought would help students see the big picture. “Jordyn and I were extremely careful to develop content that would be inspiring rather than lecturing,” she says.

Hrenyk adds, “Both of us know what it’s like to sit in business school classrooms and have the issues of our communities overlooked, and I’m glad that through this project we were able to make positive change for the Indigenous students who are now sitting where we once were.”

The course, which was launched in May 2022, integrates material on First Nation governments that operate their own revenue systems, as well as how Canadian and provincial government tax rules apply when an Indigenous business owner operates on or off reserve.

“It’s all about awareness,” Wight says. “Doug has many international students, and I think there will be a lot of revelatory moments with regards to how tax regulations are applied in Canada.”

Stuart says he is excited about the launch of his fourth-year tax course, and adds, “I am hoping that a local Elder will be willing and available to evaluate the results of our project and provide feedback on educational materials. This is important to us because the cultural wisdom Elders share will benefit the project in a big way.”

His ultimate goal is for the course to be imitated. “I would love for it to be widely adopted,” he says. “Given the rate of growth of Indigenous business, it’s crucial that Indigenous tax matters be taught in our institutions of higher learning. Indigenous and non-Indigenous tax experts should also be learning about specifics in order to support all business owners in Canada.”

For her part, Wight doesn’t rule out further collaborations: “We’ll see how this initial course is received. We have high hopes, and if there’s enough interest then, who knows? There might be opportunities to expand. And I’ll be glad to participate.” ■



Jordyn Hrenyk



Mindy Wight



Emily Salmon

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