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## Low Income Cut-offs for 2007 and Low Income Measures for 2006

2006/2007

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## Income Research Paper Series

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## Abstract

Low income cut-offs (LICOs) are income thresholds, determined by analysing family expenditure data, below which families will devote a larger share of income to the necessities of food, shelter and clothing than the average family would. To reflect differences in the costs of necessities among different community and family sizes, LICOs are defined for five categories of community size and seven of family size.

Low income measures (LIMs), on the other hand, are strictly relative measures of low income, set at $50 \%$ of adjusted median family income. These measures are categorized according to the number of adults and children present in families, reflecting the economies of scale inherent in family size and composition. This publication incorporates a detailed description of the methods used to arrive at both measurements. It also explains how base years are defined and how LICOs are updated using the Consumer Price Index.

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## Introduction

Statistics Canada has a long history of publishing data on low income Canadians. The low income cut-offs (LICOs) were first published in 1967 as part of the 1961 Census monograph series and are by far Statistics Canada's most established and widely recognized approach to estimating low-income cut-offs.

Following the practice of many international organizations, Statistics Canada began to publish before- and after-tax low income measures (LIMs) in 1991. LIMs are particularly convenient for making international comparisons, since estimating the cut-offs requires only data on family incomes within a country and they are constructed relative to the median within each country. As such, they require no adjustments using exchange rates or purchasing power parity indexes as would be necessary to make meaningful comparisons of absolute levels of income between countries.

Media, researchers and policy-makers interested in measures of low income are typically concerned with the extent to which individuals in the population are living in poverty. Unfortunately, defining poverty is far from straightforward. The underlying difficulty is that poverty is a question of social consensus, defined for a given point in time and in the context of a given country. Decisions on what defines poverty are subjective and ultimately arbitrary ${ }^{1}$. Given this, Statistics Canada has always referred to the low income cut-offs and low income measures as indicators of the extent to which some Canadians are less well-off than others based solely on income and as such, are low income and not poverty measures.

Other statistical organizations are also sensitive to the use of the word 'poverty'. Eurostat refers to its measure (similar to the LIM) as an 'at risk of poverty' measure. In the United States, where an official poverty measure exists, the poverty rates are qualified as being calculated according to a specified definition, allowing that other measures are possible.

The purpose of this document is to provide the dollar cut-offs used to define the low income population. Low income status is always determined using family income. The family concept used is the economic family, that is, all persons living in the same dwelling and related by blood, marriage, common-law relationship or adoption.

[^0]
## Low income cut-offs

## What are the LICOs?

The low income cut-offs (LICOs) are by far Statistics Canada's most established and widely recognized approach to estimating low income cut-offs. In short, a LICO is an income threshold below which a family will likely devote a larger share of its income on the necessities of food, shelter and clothing than the average family. The approach is essentially to estimate an income threshold at which families are expected to spend 20 percentage points more than the average family on food, shelter and clothing. ${ }^{2}$ The first set of published LICOs used the 1959 Family Expenditure Survey to estimate five different cut-offs varying between families of size one to five. These thresholds were then compared to family income from Statistics Canada's major income survey, the Survey of Consumer Finances (SCF) ${ }^{3}$, to produce low income rates.

Today, Statistics Canada continues to use precisely this approach to construct LICOs, with the exception that cut-offs now vary by 7 family sizes and 5 different populations of the area of residence. This additional variability is intended to capture differences in the cost of living between rural and urban areas. ${ }^{4}$

## How are LICOs calculated?

As mentioned previously, a LICO is an income threshold below which a family will likely devote a larger share of its income to the necessities of food, shelter and clothing than an average family would. According to the most recent base for LICOs, the 1992 Family Expenditures Survey, the average family spent $43 \%$ of its after-tax income on food, shelter and clothing. Figure 1 shows the calculation of a LICO using the example of a family of four living in an urban community with a population between 30,000 and 99,999 . The $63 \%$ line represents the average proportion of aftertax income that all families (regardless of size) spent on food, shelter and clothing in 1992 (i.e. $43 \%$ ) plus the 20 percentage point margin. The dots on the chart show the actual observed proportion of income spent by four-person families in medium-sized cities on necessities, according to the 1992 Family Expenditure Survey. A regression line is fitted to this distribution and the intersection of that curve and the $63 \%$ line gives the LICO-in this case, $\$ 21,359 .{ }^{5}{ }^{6}$

This process is carried out for seven family sizes ${ }^{7}$ and five community sizes and results in a table of 35 cut-offs. This operation is done twice: once for before-tax cut-offs, once for after-tax cut-offs.

[^1]Figure 1

## Calculation of an after-tax LICO



## Low income rate and low income gap

To determine whether a person (or family) is in low income, the appropriate LICO (given the family size and community size) is compared to the income of the person's economic family. ${ }^{8}$ If the economic family income is below the cut-off, all individuals in that family are considered to be in low income. In other words, "persons in low income" should be interpreted as persons who are part of low income families, including persons living alone whose income is below the cut-off. Similarly, "children in low income" means "children who are living in low income families". Overall, the low income rate for persons can then be calculated as the number of persons in low income divided by the total population. The same can be done for families and various subgroups of the population; for example, low income rates by age, sex, province or family types.

After having determined that an individual/family is in low income, the depth of their low income can be analysed by using the amount that the family income falls short of the relevant low income cut-off. For example, a family with an income of $\$ 15,000$ and a low income cut-off of $\$ 20,000$ would have a low income gap of $\$ 5,000$. In percentage terms this gap would be $25 \% .{ }^{9}$ The average gap for a given population, whether expressed in dollar or percentage terms, is the average of these values as calculated for each unit.

[^2]
## Rebasing and indexing the LICOs

Over time, Canadian families have spent a smaller percentage of their income on the necessities of food, shelter and clothing. This relationship between families' income and spending is associated with a specific point in time, i.e. the year of the expenditure survey used to derive the cut-offs. That particular year is referred to as the base year for the set of cut-offs. In order to account for changing spending patterns, Statistics Canada has in the past recalculated new LICOs after each subsequent Family Expenditure Survey. This process is referred to as rebasing and includes recalculating new LICOs using the method described in 'How are low income cutoffs calculated?' and the new spending data. In addition to the 1992 base, LICOs have also been based on the 1986, 1978, 1969 and 1959 Family Expenditure Surveys; although cut-offs based on 1992 are the most commonly used and are available for the income reference years from 1976 onwards. ${ }^{10}$

After having calculated LICOs in the base year, cut-offs for other years are obtained by applying the corresponding Consumer Price Index (CPI) inflation rate to the cut-offs from the base year the process of indexing the LICOs. The CPI are provided at the end of this document. For example, continuing with the 1992 after-tax LICO for a family of four living in an urban community with a population between 30,000 and 99,999 ; to calculate the corresponding LICO for 2007, the Consumer Price Index is used as follows:
$\mathrm{LICO}_{2007}=\mathrm{LICO}_{1992} \times \mathrm{CPI}_{2007} / \mathrm{CPI}_{1992}=21,359 \times 111.5 / 84.0=28,352$
Thus for 2007, the 1992 based after-tax LICO for a family of four living in an urban community with a population between 30,000 and 99,999 is $\$ 28,352$

Note that using the CPI to update the cut-offs takes inflation into account, but does not reflect any changes that might occur over time in the average spending on necessities.

## Use of after-tax and before-tax LICOs

The average proportion of income that families spend on food, shelter and clothing, which figures prominently in the low income cut-offs, is undoubtedly a useful gauge of economic well-being no matter which income concept is used. The choice of after-tax income, total income or market income depends on whether one wants to take into account the added spending power that a family gets from receiving government transfers or its reduced spending power after paying taxes.

Statistics Canada produces two sets of low income cut-offs and their corresponding rates-those based on total income (i.e., income including government transfers, before the deduction of income taxes) and those based on after-tax income. Derivation of before-tax versus after-tax low income cut-offs are each done independently. There is no simple relationship, such as the average amount of taxes payable, to distinguish the two types of cut-offs.

[^3]Although both sets of low income cut-offs and rates continue to be available, Statistics Canada prefers the use of the after-tax measure.

The choice to highlight after-tax rates was made for two main reasons. First, income taxes and transfers are essentially two methods of income redistribution. The before-tax rates only partly reflect the entire redistributive impact of Canada's tax/transfer system because they include the effect of transfers but not the effect of income taxes. Second, since the purchase of necessities is made with after-tax dollars, it is logical to use people's after-tax income to draw conclusions about their overall economic well-being.

## Differences in after-tax and before-tax rates

The number of people falling below the cut-offs has been consistently lower on an after-tax basis than on a before-tax basis. This result may appear inconsistent at first glance, since incomes after tax cannot be any higher than they are before tax, considering that all transfers, including refundable tax credits, are included in the definition of "before-tax" total income. However, with a relative measure of low income such as the LICO, this result is to be expected with any income tax system which, by and large, taxes those with more income at a higher rate than those with less. These "progressive" tax rates compress the distribution of income. Therefore, some families in low income before taking taxes into account are relatively better off and not in low income on an after-tax basis.

## Low income measures

## What is the LIM?

For the purpose of making international comparisons, the LIM is the most commonly used low income measure. The use of the low income measure (LIM) was suggested in 1989 in a discussion paper written by Wolfson, Evans, and the OECD ${ }^{11}$ which discussed their concerns about the LICOs. In simple terms, the LIM is a fixed percentage (50\%) of median adjusted economic family ${ }^{12}$ income, where "adjusted" indicates that family needs are taken into account. Adjustment for family sizes reflects the fact that a family's needs increase as the number of members increases. Most would agree that a family of five has greater needs than a family of two. Similarly, the LIM allows for the fact that it costs more to feed a family of five adults than a family of two adults and three children.

The LIMs are calculated three times; using market income, before-tax income, and after-tax income. They do not require updating using an inflation index because they are calculated using an annual survey of family income. For years prior to 1996, they were calculated by Statistics Canada using the Survey of Consumer Finances. From 1996 onward, they are calculated using the Survey of Labour and Income Dynamics (SLID). Unlike the low income cut-offs, which are derived from an expenditure survey and then compared to an income survey, the LIMs are both derived and applied using a single income survey.

## How is the LIM calculated?

In order to calculate the LIMs, first determine the "adjusted size" of each family. The first person is counted as 1.0 and the second person is counted as 0.4 , regardless of age. Additional adults count as 0.4 and additional children count as 0.3 (where a child is defined as being under age 16). See the following section on adjustment for family size for more information. Next, calculate "adjusted family income" for each family by dividing family income by "adjusted family size". Then determine the median of this "adjusted family income", such that half of all families will be above it and half below. The LIM for a family of one person with no children is $50 \%$ of this median "adjusted family income", and the LIMs for other kinds of family are equal to this value multiplied by their "adjusted family size".

## Adjustment for family size

When comparing family incomes to study such things as income adequacy or socio-economic status, one often wants to take family size and composition into account-the income amount itself is not sufficient to understand a family's financial well-being without knowing how many people are sharing it. In general, two approaches have been used to help with the analysis of family income. One is to produce data by detailed family types, so that within a given family type, differences in family size are not significant. In fact, many income measures have been crossed by detailed family types in the published tables. The other way to take into account family size and composition is to adjust the income amount by an adjustment factor.

[^4]The simplest method is to use per capita income, that is, to divide the family income by the family size. A limitation of per capita income, however, is that it tends to underestimate economic wellbeing for larger families as compared to smaller families. This is due to the fact that it assumes equal living costs for each member of the family, but some costs, primarily those related to shelter, decrease proportionately with family size (they may also be lower for children than for adults). For example, the shelter costs for an adult married couple with no children are arguably not much more than those for an adult living alone.

To take such economies of scale into account, it is common to use an "equivalence scale" to adjust family incomes. Instead of implicitly assuming equal costs for additional family members as the per capita approach does, the equivalence scale is a set of decreasing factors assigned to the first member, the second member, and so on. The adjusted income amount for the family is obtained by dividing the family's income by the sum of the factors assigned to each member.

There is no single equivalence scale in use in Canada. The one used in the published income tables and in concepts such as the low income measure (LIM) has, however, achieved a high degree of acceptance. In this equivalence scale, the factors are as follows:

- the oldest person in the family receives a factor of 1.0 ;
- the second oldest person in the family receives a factor of 0.4 ;
- all other family members aged 16 and over each receive a factor of 0.4 ;
- all other family members under age 16 receive a factor of 0.3 .

Other equivalence scales in use include:
Organization for Economic Co-operation and Development (OECD) scale

- the oldest person in the family receives a factor of 1.0 ;
- all other family members aged 15 and over each receive a factor of 0.5 ;
- all other family members under age 15 receive a factor of 0.3 .

Square root of family size (this is a close approximation to the LIM equivalence scale, particularly for families with 6 members or less).

Table 1 gives the adjusted family size using the three methods. Note that the LIM equivalence scale produces different adjusted family sizes than the OECD scale. As well, the LIM scale produces similar results to the scale that uses the square root approach but differs because it takes age into account.

Table 1 Adjusted family sizes for three different equivalence scales

|  | OECD | LIM | Square <br> root |
| :--- | :---: | :---: | :---: |
| One adult | 1.0 | 1.0 | 1.00 |
| One adult, one child | 1.3 | 1.4 | 1.4 |
| Two adults | 1.5 | 1.4 | 1.41 |
| One adult, two children | 1.6 | 1.7 | 1.73 |
| Two adults, one child | 1.8 | 1.7 | 1.73 |
| Three adults | 2.0 | 1.8 | 1.73 |
| One adult, three children | 1.9 | 2.0 | 2.00 |
| Two adults, two children | 2.1 | 2.0 | 2.00 |
| Three adults, one child | 2.3 | 2.1 | 2.00 |
| Four adults | 2.5 | 2.2 | 2.00 |
| One adult, four children | 2.2 | 2.3 | 2.24 |
| Two adults, three children | 2.4 | 2.3 | 2.24 |
| Three adults, two children | 2.6 | 2.4 | 2.24 |
| Four adults, one child | 2.8 | 2.5 | 2.24 |
| One adult, five children | 2.5 | 2.6 | 2.45 |
| Two adults, four children | 2.7 | 2.6 | 2.45 |
| Three adults, three children | 2.9 | 2.7 | 2.45 |
| Four adults, two children | 3.1 | 2.8 | 2.45 |

Note: The definition of an adult differs for each equivalence scale: 16 and over low income measure (LIM), 15 and over Organisation for Economic Co-operation and Development (OECD). For the LIM scale, the second oldest person is treated as an adult, regardless of age.

Table 2 Low income cut-offs (1992 base) after tax

|  | Community size |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rural areas | Urban areas |  |  |  |
|  |  | $\begin{array}{r} \text { Less than } \\ 30,000^{1} \end{array}$ | $\begin{array}{r} 30,000 \text { to } \\ 99,999 \end{array}$ | 100,000 499,999 | $\begin{array}{r} 500,000 \\ \text { and over } \end{array}$ |
| Size of family unit | dollars |  |  |  |  |
| 1992 |  |  |  |  |  |
| 1 person | 8,848 | 10,126 | 11,296 | 11,439 | 13,526 |
| 2 persons | 10,769 | 12,325 | 13,749 | 13,922 | 16,462 |
| 3 persons | 13,410 | 15,346 | 17,120 | 17,336 | 20,499 |
| 4 persons | 16,729 | 19,146 | 21,359 | 21,628 | 25,574 |
| 5 persons | 19,050 | 21,802 | 24,322 | 24,628 | 29,121 |
| 6 persons | 21,127 | 24,179 | 26,974 | 27,313 | 32,296 |
| 7 or more persons | 23,204 | 26,556 | 29,625 | 29,998 | 35,471 |
| 1993 |  |  |  |  |  |
| 1 person | 9, 017 | 10,319 | 11,511 | 11,657 | 13,784 |
| 2 persons | 10,974 | 12,560 | 14,011 | 14,187 | 16,776 |
| 3 persons | 13,665 | 15,638 | 17,446 | 17,666 | 20,889 |
| 4 persons | 17,048 | 19,511 | 21,766 | 22,040 | 26,061 |
| 5 persons | 19,413 | 22,217 | 24,785 | 25,097 | 29,676 |
| 6 persons | 21,529 | 24,640 | 27,488 | 27,833 | 32,911 |
| 7 or more persons | 23,646 | 27,062 | 30,189 | 30,569 | 36,147 |
| 1994 |  |  |  |  |  |
| 1 person | 9,027 | 10,331 | 11,525 | 11,671 | 13,800 |
| 2 persons | 10,987 | 12,574 | 14,027 | 14,204 | 16,795 |
| 3 persons | 13,681 | 15,657 | 17,466 | 17,687 | 20,914 |
| 4 persons | 17,068 | 19,533 | 21,791 | 22,066 | 26,092 |
| 5 persons | 19,436 | 22,243 | 24,814 | 25,126 | 29,710 |
| 6 persons | 21,555 | 24,668 | 27,520 | 27,866 | 32,950 |
| 7 or more persons | 23,674 | 27,093 | 30,225 | 30,605 | 36,189 |

[^5]Table 2 Low income cut-offs (1992 base) after tax (continued)

|  | Community size |  |  |  |  |
| :--- | ---: | ---: | ---: | ---: | ---: |
|  | Rural areas | Urban areas |  |  |  |
|  |  | $\begin{array}{r}\text { Less than } \\ \mathbf{3 0 , 0 0 0}\end{array}$ | $\begin{array}{r}\mathbf{3 0 , 0 0 0} \text { to } \\ \mathbf{9 9 , 9 9 9}\end{array}$ | $\begin{array}{r}\mathbf{1 0 0 , 0 0 0} \\ \text { to }\end{array}$ | $\begin{array}{r}\mathbf{5 0 0 , 0 0 0} \\ \text { and over }\end{array}$ |
|  |  |  |  | 499,999 |  |$]$

[^6]Table 2 Low income cut-offs (1992 base) after tax (continued)

|  | Community size |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rural areas | Urban areas |  |  |  |
|  |  | $\begin{array}{r} \text { Less than } \\ 30,000^{1} \end{array}$ | $\begin{array}{r} 30,000 \text { to } \\ 99,999 \end{array}$ | $100,000$ 499,999 | $\begin{array}{r} 500,000 \\ \text { and over } \end{array}$ |
| Size of family unit | dollars |  |  |  |  |
| 1998 |  |  |  |  |  |
| 1 person | 9,617 | 11,006 | 12,278 | 12,433 | 14,701 |
| 2 persons | 11,705 | 13,396 | 14,944 | 15,132 | 17,893 |
| 3 persons | 14,575 | 16,680 | 18,608 | 18,843 | 22,280 |
| 4 persons | 18,183 | 20,810 | 23,215 | 23,508 | 27,797 |
| 5 persons | 20,706 | 23,697 | 26,436 | 26,768 | 31,652 |
| 6 persons | 22,963 | 26,280 | 29,318 | 29,687 | 35,103 |
| 7 or more persons | 25,221 | 28,864 | 32,200 | 32,605 | 38,554 |
| 1999 |  |  |  |  |  |
| 1 person | 9,785 | 11,199 | 12,493 | 12,651 | 14,959 |
| 2 persons | 11,910 | 13,631 | 15,206 | 15,397 | 18,206 |
| 3 persons | 14,831 | 16,972 | 18,934 | 19,173 | 22,671 |
| 4 persons | 18,501 | 21,175 | 23,622 | 23,920 | 28,284 |
| 5 persons | 21,068 | 24,112 | 26,899 | 27,237 | 32,206 |
| 6 persons | 23,365 | 26,741 | 29,832 | 30,207 | 35,718 |
| 7 or more persons | 25,663 | 29,370 | 32,764 | 33,176 | 39,229 |
| 2000 |  |  |  |  |  |
| 1 person | 10,049 | 11,500 | 12,829 | 12,991 | 15,362 |
| 2 persons | 12,231 | 13,998 | 15,615 | 15,811 | 18,696 |
| 3 persons | 15,230 | 17,429 | 19,443 | 19,689 | 23,281 |
| 4 persons | 18,999 | 21,744 | 24,258 | 24,563 | 29,045 |
| 5 persons | 21,635 | 24,761 | 27,623 | 27,970 | 33,073 |
| 6 persons | 23,994 | 27,460 | 30,635 | 31,020 | 36,679 |
| 7 or more persons | 26,353 | 30,160 | 33,646 | 34,069 | 40,285 |

[^7]Table 2 Low income cut-offs (1992 base) after tax (continued)

|  | Community size |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rural areas | Urban areas |  |  |  |
|  |  | $\begin{array}{r} \text { Less than } \\ 30,000^{1} \end{array}$ | $\begin{array}{r} \hline 30,000 \text { to } \\ 99,999 \end{array}$ | $\begin{array}{r} 100,000 \\ \text { to } \\ 499,999 \end{array}$ | $\begin{array}{r} 500,000 \\ \text { and over } \end{array}$ |
| Size of family unit | dollars |  |  |  |  |
| 2001 |  |  |  |  |  |
| 1 person | 10,302 | 11,790 | 13,152 | 13,318 | 15,748 |
| 2 persons | 12,538 | 14,350 | 16,008 | 16,209 | 19,166 |
| 3 persons | 15,613 | 17,867 | 19,933 | 20,184 | 23,867 |
| 4 persons | 19,477 | 22,291 | 24,868 | 25,181 | 29,775 |
| 5 persons | 22,180 | 25,384 | 28,318 | 28,674 | 33,905 |
| 6 persons | 24,598 | 28,151 | 31,405 | 31,800 | 37,602 |
| 7 or more persons | 27,016 | 30,919 | 34,492 | 34,926 | 41,298 |
| 2002 |  |  |  |  |  |
| 1 person | 10,533 | 12,055 | 13,448 | 13,618 | 16,102 |
| 2 persons | 12,820 | 14,673 | 16,368 | 16,574 | 19,598 |
| 3 persons | 15,964 | 18,269 | 20,381 | 20,638 | 24,404 |
| 4 persons | 19,915 | 22,793 | 25,427 | 25,748 | 30,445 |
| 5 persons | 22,679 | 25,955 | 28,955 | 29,319 | 34,668 |
| 6 persons | 25,151 | 28,785 | 32,112 | 32,515 | 38,448 |
| 7 or more persons | 27,624 | 31,614 | 35,268 | 35,712 | 42,227 |
| 2003 |  |  |  |  |  |
| 1 person | 10,828 | 12,392 | 13,824 | 13,999 | 16,553 |
| 2 persons | 13,179 | 15,083 | 16,826 | 17,038 | 20,146 |
| 3 persons | 16,411 | 18,781 | 20,952 | 21,216 | 25,087 |
| 4 persons | 20,473 | 23,431 | 26,139 | 26,469 | 31,298 |
| 5 persons | 23,314 | 26,681 | 29,765 | 30,140 | 35,639 |
| 6 persons | 25,855 | 29,590 | 33,011 | 33,426 | 39,524 |
| 7 or more persons | 28,397 | 32,499 | 36,255 | 36,712 | 43,410 |

[^8]Table 2 Low income cut-offs (1992 base) after tax (continued)

|  | Community size |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rural areas | Urban areas |  |  |  |
|  |  | $\begin{array}{r} \text { Less than } \\ 30,000^{1} \end{array}$ | $\begin{array}{r} \hline 30,000 \text { to } \\ 99,999 \end{array}$ | $\begin{array}{r} 100,000 \\ \text { to } \\ 499,999 \end{array}$ | $\begin{array}{r} \text { 500,000 } \\ \text { and over } \end{array}$ |
| Size of family unit | dollars |  |  |  |  |
| 2004 |  |  |  |  |  |
| 1 person | 11,028 | 12,621 | 14,080 | 14,258 | 16,859 |
| 2 persons | 13,423 | 15,362 | 17,137 | 17,353 | 20,519 |
| 3 persons | 16,715 | 19,128 | 21,339 | 21,608 | 25,551 |
| 4 persons | 20,852 | 23,864 | 26,622 | 26,958 | 31,876 |
| 5 persons | 23,744 | 27,175 | 30,316 | 30,697 | 36,297 |
| 6 persons | 26,333 | 30,137 | 33,621 | 34,044 | 40,255 |
| 7 or more persons | 28,922 | 33,100 | 36,925 | 37,390 | 44,212 |
| 2005 |  |  |  |  |  |
| 1 person | 11,271 | 12,899 | 14,389 | 14,571 | 17,230 |
| 2 persons | 13,718 | 15,700 | 17,514 | 17,734 | 20,969 |
| 3 persons | 17,082 | 19,548 | 21,808 | 22,083 | 26,112 |
| 4 persons | 21,310 | 24,388 | 27,207 | 27,550 | 32,576 |
| 5 persons | 24,266 | 27,772 | 30,982 | 31,371 | 37,095 |
| 6 persons | 26,912 | 30,799 | 34,360 | 34,792 | 41,139 |
| 7 or more persons | 29,557 | 33,827 | 37,737 | 38,212 | 45,183 |
| 2006 |  |  |  |  |  |
| 1 person | 11,492 | 13,152 | 14,671 | 14,857 | 17,568 |
| 2 persons | 13,987 | 16,008 | 17,857 | 18,082 | 21,381 |
| 3 persons | 17,417 | 19,932 | 22,236 | 22,516 | 26,624 |
| 4 persons | 21,728 | 24,867 | 27,741 | 28,091 | 33,216 |
| 5 persons | 24,742 | 28,317 | 31,590 | 31,987 | 37,823 |
| 6 persons | 27,440 | 31,404 | 35,034 | 35,474 | 41,946 |
| 7 or more persons | 30,138 | 34,491 | 38,477 | 38,962 | 46,070 |

[^9]Table 2 Low income cut-offs (1992 base) after tax (continued)

|  | Community size |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rural areas | Urban areas |  |  |  |
|  |  | $\begin{aligned} & \text { Less than } \\ & 30,000^{1} \end{aligned}$ | $\begin{array}{r} 30,000 \text { to } \\ 99,999 \end{array}$ | $\begin{array}{r} 100,000 \\ \text { to } \\ 499,999 \end{array}$ | $\begin{array}{r} 500,000 \\ \text { and over } \end{array}$ |
| Size of family unit | dollars |  |  |  |  |
| 2007 |  |  |  |  |  |
| 1 person | 11,745 | 13,441 | 14,994 | 15,184 | 17,954 |
| 2 persons | 14,295 | 16,360 | 18,250 | 18,480 | 21,851 |
| 3 persons | 17,800 | 20,370 | 22,725 | 23,011 | 27,210 |
| 4 persons | 22,206 | 25,414 | 28,352 | 28,709 | 33,946 |
| 5 persons | 25,287 | 28,940 | 32,285 | 32,691 | 38,655 |
| 6 persons | 28,044 | 32,095 | 35,805 | 36,255 | 42,869 |
| 7 or more persons | 30,801 | 35,250 | 39,324 | 39,819 | 47,084 |

1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000)1.

Table 3 Low income cut-offs (1992 base) before tax

|  | Community size |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rural areas | Urban areas |  |  |  |
|  |  | $\begin{array}{r} \text { Less than } \\ 30,000^{1} \end{array}$ | $\begin{array}{r} 30,000 \text { to } \\ 99,999 \end{array}$ | $\begin{array}{r} 100,000 \\ \text { to } \\ 499,999 \end{array}$ | $\begin{array}{r} 500,000 \\ \text { and over } \end{array}$ |
| Size of family unit | dollars |  |  |  |  |
| 1992 |  |  |  |  |  |
| 1 person | 11,236 | 12,783 | 13,970 | 14,057 | 16,322 |
| 2 persons | 13,988 | 15,913 | 17,391 | 17,499 | 20,320 |
| 3 persons | 17,196 | 19,563 | 21,380 | 21,513 | 24,981 |
| 4 persons | 20,879 | 23,753 | 25,959 | 26,120 | 30,330 |
| 5 persons | 23,680 | 26,940 | 29,442 | 29,624 | 34,400 |
| 6 persons | 26,708 | 30,384 | 33,206 | 33,412 | 38,797 |
| 7 or more persons | 29,735 | 33,828 | 36,970 | 37,199 | 43,195 |
| 1993 |  |  |  |  |  |
| 1 person | 11,450 | 13,026 | 14,236 | 14,325 | 16,633 |
| 2 persons | 14,254 | 16,216 | 17,722 | 17,832 | 20,707 |
| 3 persons | 17,524 | 19,936 | 21,787 | 21,923 | 25,457 |
| 4 persons | 21,277 | 24,205 | 26,453 | 26,618 | 30,908 |
| 5 persons | 24,131 | 27,453 | 30,003 | 30,188 | 35,055 |
| 6 persons | 27,217 | 30,963 | 33,838 | 34,048 | 39,536 |
| 7 or more persons | 30,301 | 34,472 | 37,674 | 37,908 | 44,018 |
| 1994 |  |  |  |  |  |
| 1 person | 11,463 | 13,042 | 14,253 | 14,341 | 16,652 |
| 2 persons | 14,271 | 16,235 | 17,743 | 17,853 | 20,731 |
| 3 persons | 17,544 | 19,959 | 21,813 | 21,948 | 25,487 |
| 4 persons | 21,302 | 24,234 | 26,484 | 26,649 | 30,944 |
| 5 persons | 24,159 | 27,485 | 30,038 | 30,224 | 35,096 |
| 6 persons | 27,249 | 30,999 | 33,878 | 34,088 | 39,582 |
| 7 or more persons | 30,337 | 34,513 | 37,718 | 37,952 | 44,069 |

[^10]Table 3 Low income cut-offs (1992 base) before tax (continued)

|  | Community size |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rural areas | Urban areas |  |  |  |
|  |  | $\begin{array}{r} \text { Less than } \\ 30,000^{1} \end{array}$ | $\begin{array}{r} \hline 30,000 \text { to } \\ 99,999 \end{array}$ | 100,000 <br> 499,999 | $\begin{array}{r} 500,000 \\ \text { and over } \end{array}$ |
| Size of family unit | dollars |  |  |  |  |
| 1995 |  |  |  |  |  |
| 1 person | 11,718 | 13,331 | 14,569 | 14,659 | 17,022 |
| 2 persons | 14,587 | 16,595 | 18,136 | 18,249 | 21,191 |
| 3 persons | 17,933 | 20,401 | 22,296 | 22,435 | 26,052 |
| 4 persons | 21,774 | 24,771 | 27,072 | 27,239 | 31,630 |
| 5 persons | 24,695 | 28,095 | 30,704 | 30,894 | 35,874 |
| 6 persons | 27,853 | 31,686 | 34,629 | 34,844 | 40,460 |
| 7 or more persons | 31,009 | 35,278 | 38,554 | 38,793 | 45,046 |
| 1996 |  |  |  |  |  |
| 1 person | 11,891 | 13,529 | 14,785 | 14,877 | 17,274 |
| 2 persons | 14,804 | 16,841 | 18,405 | 18,520 | 21,505 |
| 3 persons | 18,199 | 20,704 | 22,627 | 22,768 | 26,438 |
| 4 persons | 22,097 | 25,139 | 27,473 | 27,644 | 32,099 |
| 5 persons | 25,061 | 28,512 | 31,159 | 31,352 | 36,407 |
| 6 persons | 28,266 | 32,156 | 35,143 | 35,361 | 41,060 |
| 7 or more persons | 31,470 | 35,801 | 39,127 | 39,369 | 45,715 |
| 1997 |  |  |  |  |  |
| 1 person | 12,092 | 13,757 | 15,034 | 15,128 | 17,566 |
| 2 persons | 15,054 | 17,125 | 18,716 | 18,832 | 21,868 |
| 3 persons | 18,506 | 21,054 | 23,009 | 23,152 | 26,884 |
| 4 persons | 22,470 | 25,563 | 27,937 | 28,110 | 32,641 |
| 5 persons | 25,484 | 28,993 | 31,685 | 31,881 | 37,021 |
| 6 persons | 28,743 | 32,699 | 35,736 | 35,958 | 41,753 |
| 7 or more persons | 32,001 | 36,405 | 39,787 | 40,033 | 46,486 |

[^11]Table 3 Low income cut-offs (1992 base) before tax (continued)

|  | Community size |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rural areas | Urban areas |  |  |  |
|  |  | $\begin{array}{r} \text { Less than } \\ 30,000^{1} \end{array}$ | $\begin{array}{r} 30,000 \text { to } \\ \hline 99,999 \end{array}$ | $\begin{array}{r} 100,000 \\ \text { to } \\ 499,999 \end{array}$ | $\begin{array}{r} 500,000 \\ \text { and over } \end{array}$ |
| Size of family unit | dollars |  |  |  |  |
| 1998 |  |  |  |  |  |
| 1 person | 12,212 | 13,894 | 15,184 | 15,279 | 17,740 |
| 2 persons | 15,204 | 17,296 | 18,902 | 19,020 | 22,086 |
| 3 persons | 18,690 | 21,263 | 23,238 | 23,383 | 27,152 |
| 4 persons | 22,693 | 25,817 | 28,215 | 28,390 | 32,966 |
| 5 persons | 25,738 | 29,281 | 32,001 | 32,198 | 37,390 |
| 6 persons | 29,029 | 33,025 | 36,092 | 36,316 | 42,169 |
| 7 or more persons | 32,319 | 36,768 | 40,183 | 40,432 | 46,949 |
| 1999 |  |  |  |  |  |
| 1 person | 12,426 | 14,137 | 15,450 | 15,546 | 18,051 |
| 2 persons | 15,470 | 17,599 | 19,234 | 19,353 | 22,473 |
| 3 persons | 19,018 | 21,636 | 23,645 | 23,792 | 27,628 |
| 4 persons | 23,091 | 26,270 | 28,709 | 28,887 | 33,544 |
| 5 persons | 26,189 | 29,794 | 32,561 | 32,763 | 38,045 |
| 6 persons | 29,538 | 33,603 | 36,724 | 36,952 | 42,908 |
| 7 or more persons | 32,885 | 37,412 | 40,887 | 41,140 | 47,772 |
| 2000 |  |  |  |  |  |
| 1 person | 12,761 | 14,518 | 15,866 | 15,965 | 18,537 |
| 2 persons | 15,886 | 18,073 | 19,751 | 19,874 | 23,078 |
| 3 persons | 19,530 | 22,218 | 24,282 | 24,433 | 28,371 |
| 4 persons | 23,713 | 26,977 | 29,482 | 29,665 | 34,446 |
| 5 persons | 26,894 | 30,596 | 33,438 | 33,644 | 39,069 |
| 6 persons | 30,333 | 34,508 | 37,713 | 37,946 | 44,062 |
| 7 or more persons | 33,770 | 38,419 | 41,987 | 42,247 | 49,057 |

[^12]Table 3 Low income cut-offs (1992 base) before tax (continued)

|  | Community size |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rural areas | Urban areas |  |  |  |
|  |  | $\begin{array}{r} \text { Less than } \\ 30,000^{1} \end{array}$ | $\begin{array}{r} \hline 30,000 \text { to } \\ 99,999 \end{array}$ | $\begin{array}{r} 100,000 \\ \text { to } \\ 499,999 \end{array}$ | $\begin{array}{r} 500,000 \\ \text { and over } \end{array}$ |
| Size of family unit | dollars |  |  |  |  |
| 2001 |  |  |  |  |  |
| 1 person | 13,082 | 14,883 | 16,265 | 16,366 | 19,003 |
| 2 persons | 16,286 | 18,527 | 20,248 | 20,374 | 23,658 |
| 3 persons | 20,021 | 22,777 | 24,892 | 25,047 | 29,085 |
| 4 persons | 24,309 | 27,655 | 30,224 | 30,411 | 35,313 |
| 5 persons | 27,570 | 31,366 | 34,279 | 34,491 | 40,051 |
| 6 persons | 31,096 | 35,376 | 38,661 | 38,901 | 45,171 |
| 7 or more persons | 34,620 | 39,385 | 43,044 | 43,310 | 50,291 |
| 2002 |  |  |  |  |  |
| 1 person | 13,376 | 15,218 | 16,631 | 16,735 | 19,431 |
| 2 persons | 16,652 | 18,944 | 20,704 | 20,832 | 24,190 |
| 3 persons | 20,471 | 23,289 | 25,452 | 25,611 | 29,739 |
| 4 persons | 24,856 | 28,277 | 30,904 | 31,095 | 36,107 |
| 5 persons | 28,190 | 32,071 | 35,050 | 35,267 | 40,952 |
| 6 persons | 31,795 | 36,171 | 39,531 | 39,776 | 46,187 |
| 7 or more persons | 35,399 | 40,271 | 44,012 | 44,285 | 51,423 |
| 2003 |  |  |  |  |  |
| 1 person | 13,751 | 15,644 | 17,097 | 17,203 | 19,975 |
| 2 persons | 17,119 | 19,474 | 21,283 | 21,415 | 24,868 |
| 3 persons | 21,045 | 23,941 | 26,165 | 26,328 | 30,572 |
| 4 persons | 25,552 | 29,069 | 31,769 | 31,966 | 37,118 |
| 5 persons | 28,980 | 32,969 | 36,031 | 36,254 | 42,099 |
| 6 persons | 32,686 | 37,184 | 40,638 | 40,890 | 47,480 |
| 7 or more persons | 36,390 | 41,399 | 45,244 | 45,524 | 52,862 |

[^13]Table 3 Low income cut-offs (1992 base) before tax (continued)

|  | Community size |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rural areas | Urban areas |  |  |  |
|  |  | Less than $30,000^{1}$ | $\begin{array}{r} \hline 30,000 \text { to } \\ 99,999 \end{array}$ | 100,000 to 499,999 | $\begin{array}{r} 500,000 \\ \text { and over } \end{array}$ |
| Size of family unit | dollars |  |  |  |  |
| 2004 |  |  |  |  |  |
| 1 person | 14,005 | 15,933 | 17,413 | 17,521 | 20,344 |
| 2 persons | 17,435 | 19,834 | 21,677 | 21,811 | 25,327 |
| 3 persons | 21,434 | 24,384 | 26,649 | 26,814 | 31,137 |
| 4 persons | 26,024 | 29,606 | 32,356 | 32,557 | 37,804 |
| 5 persons | 29,515 | 33,579 | 36,697 | 36,924 | 42,877 |
| 6 persons | 33,290 | 37,871 | 41,389 | 41,646 | 48,358 |
| 7 or more persons | 37,063 | 42,164 | 46,080 | 46,366 | 53,839 |
| 2005 |  |  |  |  |  |
| 1 person | 14,313 | 16,283 | 17,795 | 17,906 | 20,791 |
| 2 persons | 17,818 | 20,270 | 22,153 | 22,290 | 25,884 |
| 3 persons | 21,904 | 24,920 | 27,234 | 27,403 | 31,821 |
| 4 persons | 26,596 | 30,257 | 33,067 | 33,272 | 38,635 |
| 5 persons | 30,164 | 34,316 | 37,504 | 37,735 | 43,819 |
| 6 persons | 34,021 | 38,703 | 42,298 | 42,561 | 49,420 |
| 7 or more persons | 37,877 | 43,090 | 47,093 | 47,384 | 55,022 |
| 2006 |  |  |  |  |  |
| 1 person | 14,593 | 16,603 | 18,144 | 18,257 | 21,199 |
| 2 persons | 18,168 | 20,668 | 22,588 | 22,728 | 26,392 |
| 3 persons | 22,334 | 25,409 | 27,769 | 27,941 | 32,446 |
| 4 persons | 27,118 | 30,851 | 33,716 | 33,925 | 39,393 |
| 5 persons | 30,756 | 34,990 | 38,240 | 38,476 | 44,679 |
| 6 persons | 34,689 | 39,463 | 43,128 | 43,396 | 50,390 |
| 7 or more persons | 38,620 | 43,936 | 48,017 | 48,314 | 56,102 |

[^14]Table 3 Low income cut-offs (1992 base) before tax (continued)

|  | Community size |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rural areas | Urban areas |  |  |  |
|  |  | Less than 30,000 ${ }^{1}$ | $\begin{array}{r} 30,000 \text { to } \\ 99,999 \end{array}$ | $\begin{array}{r} 100,000 \\ \text { to } \\ 499,999 \end{array}$ | $\begin{array}{r} 500,000 \\ \text { and over } \end{array}$ |
| Size of family unit | dollars |  |  |  |  |
| 2007 |  |  |  |  |  |
| 1 person | 14,914 | 16,968 | 18,544 | 18,659 | 21,666 |
| 2 persons | 18,567 | 21,123 | 23,084 | 23,228 | 26,972 |
| 3 persons | 22,826 | 25,968 | 28,379 | 28,556 | 33,159 |
| 4 persons | 27,714 | 31,529 | 34,457 | 34,671 | 40,259 |
| 5 persons | 31,432 | 35,760 | 39,081 | 39,322 | 45,662 |
| 6 persons | 35,452 | 40,331 | 44,077 | 44,350 | 51,498 |
| 7 or more persons | 39,470 | 44,903 | 49,073 | 49,377 | 57,336 |

1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000).

Table 4 Low income measures, after tax

|  | Number of children |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 0 | 1 | 2 | 3 | 4 | 5 |
|  | dollars |  |  |  |  |  |
| 1993 |  |  |  |  |  |  |
| 1 adult | 10,004 | 14,006 | 17,007 | 20,008 | 23,009 | 26,010 |
| 2 adults | 14,006 | 17,007 | 20,008 | 23,009 | 26,010 | 29,012 |
| 3 adults | 18,007 | 21,008 | 24,010 | 27,011 | 30,012 | 33,013 |
| 4 adults | 22,009 | 25,010 | 28,011 | 31,012 | 34,014 | 37,015 |
| 1994 |  |  |  |  |  |  |
| 1 adult | 9,958 | 13,941 | 16,929 | 19,916 | 22,903 | 25,891 |
| 2 adults | 13,941 | 16,929 | 19,916 | 22,903 | 25,891 | 28,878 |
| 3 adults | 17,924 | 20,912 | 23,899 | 26,887 | 29,874 | 32,861 |
| 4 adults | 21,908 | 24,895 | 27,882 | 30,870 | 33,857 | 36,845 |
| 1995 |  |  |  |  |  |  |
| 1 adult | 10,329 | 14,461 | 17,559 | 20,658 | 23,757 | 26,855 |
| 2 adults | 14,461 | 17,559 | 20,658 | 23,757 | 26,855 | 29,954 |
| 3 adults | 18,592 | 21,691 | 24,790 | 27,888 | 30,987 | 34,086 |
| 4 adults | 22,724 | 25,823 | 28,921 | 32,020 | 35,119 | 38,217 |
| 1996 |  |  |  |  |  |  |
| 1 adult | 10,296 | 14,414 | 17,503 | 20,592 | 23,681 | 26,770 |
| 2 adults | 14,414 | 17,503 | 20,592 | 23,681 | 26,770 | 29,858 |
| 3 adults | 18,533 | 21,622 | 24,710 | 27,799 | 30,888 | 33,977 |
| 4 adults | 22,651 | 25,740 | 28,829 | 31,918 | 35,006 | 38,095 |
| 1997 |  |  |  |  |  |  |
| 1 adult | 10,541 | 14,757 | 17,920 | 21,082 | 24,244 | 27,407 |
| 2 adults | 14,757 | 17,920 | 21,082 | 24,244 | 27,407 | 30,569 |
| 3 adults | 18,974 | 22,136 | 25,298 | 28,461 | 31,623 | 34,785 |
| 4 adults | 23,190 | 26,353 | 29,515 | 32,677 | 35,839 | 39,002 |
| 1998 |  |  |  |  |  |  |
| 1 adult | 10,981 | 15,373 | 18,668 | 21,962 | 25,256 | 28,551 |
| 2 adults | 15,373 | 18,668 | 21,962 | 25,256 | 28,551 | 31,845 |
| 3 adults | 19,766 | 23,060 | 26,354 | 29,649 | 32,943 | 36,237 |
| 4 adults | 24,158 | 27,453 | 30,747 | 34,041 | 37,335 | 40,630 |

Table 4 Low income measures, after tax (continued)

|  | Number of children |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 0 | 1 | 2 | 3 | 4 | 5 |
|  | dollars |  |  |  |  |  |
| 1999 |  |  |  |  |  |  |
| 1 adult | 11,563 | 16,188 | 19,657 | 23,126 | 26,595 | 30,064 |
| 2 adults | 16,188 | 19,657 | 23,126 | 26,595 | 30,064 | 33,533 |
| 3 adults | 20,813 | 24,282 | 27,751 | 31,220 | 34,689 | 38,158 |
| 4 adults | 25,439 | 28,908 | 32,376 | 35,845 | 39,314 | 42,783 |
| 2000 |  |  |  |  |  |  |
| 1 adult | 12,088 | 16,923 | 20,550 | 24,176 | 27,802 | 31,429 |
| 2 adults | 16,923 | 20,550 | 24,176 | 27,802 | 31,429 | 35,055 |
| 3 adults | 21,758 | 25,385 | 29,011 | 32,638 | 36,264 | 39,890 |
| 4 adults | 26,594 | 30,220 | 33,846 | 37,473 | 41,099 | 44,726 |
| 2001 |  |  |  |  |  |  |
| 1 adult | 12,851 | 17,991 | 21,847 | 25,702 | 29,557 | 33,413 |
| 2 adults | 17,991 | 21,847 | 25,702 | 29,557 | 33,413 | 37,268 |
| 3 adults | 23,132 | 26,987 | 30,842 | 34,698 | 38,553 | 42,408 |
| 4 adults | 28,272 | 32,128 | 35,983 | 39,838 | 43,693 | 47,549 |
| 2002 |  |  |  |  |  |  |
| 1 adult | 13,257 | 18,560 | 22,537 | 26,514 | 30,491 | 34,468 |
| 2 adults | 18,560 | 22,537 | 26,514 | 30,491 | 34,468 | 38,445 |
| 3 adults | 23,863 | 27,840 | 31,817 | 35,794 | 39,771 | 43,748 |
| 4 adults | 29,165 | 33,143 | 37,120 | 41,097 | 45,074 | 49,051 |
| 2003 |  |  |  |  |  |  |
| 1 adult | 13,603 | 19,044 | 23,125 | 27,206 | 31,287 | 35,368 |
| 2 adults | 19,044 | 23,125 | 27,206 | 31,287 | 35,368 | 39,449 |
| 3 adults | 24,485 | 28,566 | 32,647 | 36,728 | 40,809 | 44,890 |
| 4 adults | 29,927 | 34,008 | 38,088 | 42,169 | 46,250 | 50,331 |
| 2004 |  |  |  |  |  |  |
| 1 adult | 14,066 | 19,692 | 23,912 | 28,132 | 32,352 | 36,572 |
| 2 adults | 19,692 | 23,912 | 28,132 | 32,352 | 36,572 | 40,791 |
| 3 adults | 25,319 | 29,539 | 33,758 | 37,978 | 42,198 | 46,418 |
| 4 adults | 30,945 | 35,165 | 39,385 | 43,605 | 47,824 | 52,044 |

Table 4 Low income measures, after tax (continued)

|  | Number of children |  |  |  |  |  |  |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 0 | 1 | 2 | 3 | 4 | 5 |  |
| 2005 |  | dollars |  |  |  |  |  |
| 1 adult | 14,604 | 20,446 | 24,827 | 29,208 | 33,589 | 37,970 |  |
| 2 adults | 20,446 | 24,827 | 29,208 | 33,589 | 37,970 | 42,352 |  |
| 3 adults | 26,287 | 30,668 | 35,050 | 39,431 | 43,812 | 48,193 |  |
| 4 adults | 32,129 | 36,510 | 40,891 | 45,272 | 49,654 | 54,035 |  |
| 2006 |  |  |  |  |  |  |  |
| 1 adult | 15,179 | 21,251 | 25,804 | 30,358 | 34,912 | 39,465 |  |
| 2 adults | 21,251 | 25,804 | 30,358 | 34,912 | 39,465 | 44,019 |  |
| 3 adults | 27,322 | 31,876 | 36,430 | 40,983 | 45,537 | 50,091 |  |
| 4 adults | 33,394 | 37,948 | 42,501 | 47,055 | 51,609 | 56,162 |  |

Table 5 Low income measures, before tax

|  | Number of children |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 0 | 1 | 2 | 3 | 4 | 5 |
|  | dollars |  |  |  |  |  |
| 1993 |  |  |  |  |  |  |
| 1 adult | 11,795 | 16,513 | 20,052 | 23,590 | 27,129 | 30,667 |
| 2 adults | 16,513 | 20,052 | 23,590 | 27,129 | 30,667 | 34,206 |
| 3 adults | 21,231 | 24,770 | 28,308 | 31,847 | 35,385 | 38,924 |
| 4 adults | 25,949 | 29,488 | 33,026 | 36,565 | 40,103 | 43,642 |
| 1994 |  |  |  |  |  |  |
| 1 adult | 11,795 | 16,513 | 20,052 | 23,590 | 27,129 | 30,667 |
| 2 adults | 16,513 | 20,052 | 23,590 | 27,129 | 30,667 | 34,206 |
| 3 adults | 21,231 | 24,770 | 28,308 | 31,847 | 35,385 | 38,924 |
| 4 adults | 25,949 | 29,488 | 33,026 | 36,565 | 40,103 | 43,642 |
| 1995 |  |  |  |  |  |  |
| 1 adult | 12,178 | 17,049 | 20,703 | 24,356 | 28,009 | 31,663 |
| 2 adults | 17,049 | 20,703 | 24,356 | 28,009 | 31,663 | 35,316 |
| 3 adults | 21,920 | 25,574 | 29,227 | 32,881 | 36,534 | 40,187 |
| 4 adults | 26,792 | 30,445 | 34,098 | 37,752 | 41,405 | 45,059 |
| 1996 |  |  |  |  |  |  |
| 1 adult | 12,102 | 16,943 | 20,573 | 24,204 | 27,835 | 31,465 |
| 2 adults | 16,943 | 20,573 | 24,204 | 27,835 | 31,465 | 35,096 |
| 3 adults | 21,784 | 25,414 | 29,045 | 32,675 | 36,306 | 39,937 |
| 4 adults | 26,624 | 30,255 | 33,886 | 37,516 | 41,147 | 44,777 |
| 1997 |  |  |  |  |  |  |
| 1 adult | 12,319 | 17,247 | 20,942 | 24,638 | 28,334 | 32,029 |
| 2 adults | 17,247 | 20,942 | 24,638 | 28,334 | 32,029 | 35,725 |
| 3 adults | 22,174 | 25,870 | 29,566 | 33,261 | 36,957 | 40,653 |
| 4 adults | 27,102 | 30,798 | 34,493 | 38,189 | 41,885 | 45,580 |
| 1998 |  |  |  |  |  |  |
| 1 adult | 12,904 | 18,066 | 21,937 | 25,808 | 29,679 | 33,550 |
| 2 adults | 18,066 | 21,937 | 25,808 | 29,679 | 33,550 | 37,422 |
| 3 adults | 23,227 | 27,098 | 30,970 | 34,841 | 38,712 | 42,583 |
| 4 adults | 28,389 | 32,260 | 36,131 | 40,002 | 43,874 | 47,745 |

Table 5 Low income measures, before tax (continued)

|  | Number of children |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 0 | 1 | 2 | 3 | 4 | 5 |
|  | dollars |  |  |  |  |  |
| 1999 |  |  |  |  |  |  |
| 1 adult | 13,503 | 18,904 | 22,955 | 27,006 | 31,057 | 35,108 |
| 2 adults | 18,904 | 22,955 | 27,006 | 31,057 | 35,108 | 39,159 |
| 3 adults | 24,305 | 28,356 | 32,407 | 36,458 | 40,509 | 44,560 |
| 4 adults | 29,707 | 33,758 | 37,808 | 41,859 | 45,910 | 49,961 |
| 2000 |  |  |  |  |  |  |
| 1 adult | 14,194 | 19,872 | 24,130 | 28,388 | 32,646 | 36,904 |
| 2 adults | 19,872 | 24,130 | 28,388 | 32,646 | 36,904 | 41,163 |
| 3 adults | 25,549 | 29,807 | 34,066 | 38,324 | 42,582 | 46,840 |
| 4 adults | 31,227 | 35,485 | 39,743 | 44,001 | 48,260 | 52,518 |
| 2001 |  |  |  |  |  |  |
| 1 adult | 14,847 | 20,786 | 25,240 | 29,694 | 34,148 | 38,602 |
| 2 adults | 20,786 | 25,240 | 29,694 | 34,148 | 38,602 | 43,056 |
| 3 adults | 26,725 | 31,179 | 35,633 | 40,087 | 44,541 | 48,995 |
| 4 adults | 32,663 | 37,118 | 41,572 | 46,026 | 50,480 | 54,934 |
| 2002 |  |  |  |  |  |  |
| 1 adult | 15,257 | 21,360 | 25,937 | 30,514 | 35,091 | 39,668 |
| 2 adults | 21,360 | 25,937 | 30,514 | 35,091 | 39,668 | 44,245 |
| 3 adults | 27,463 | 32,040 | 36,617 | 41,194 | 45,771 | 50,348 |
| 4 adults | 33,565 | 38,143 | 42,720 | 47,297 | 51,874 | 56,451 |
| 2003 |  |  |  |  |  |  |
| 1 adult | 15,645 | 21,903 | 26,597 | 31,290 | 35,984 | 40,677 |
| 2 adults | 21,903 | 26,597 | 31,290 | 35,984 | 40,677 | 45,371 |
| 3 adults | 28,161 | 32,855 | 37,548 | 42,242 | 46,935 | 51,629 |
| 4 adults | 34,419 | 39,113 | 43,806 | 48,500 | 53,193 | 57,887 |
| 2004 |  |  |  |  |  |  |
| 1 adult | 16,192 | 22,669 | 27,526 | 32,384 | 37,242 | 42,099 |
| 2 adults | 22,669 | 27,526 | 32,384 | 37,242 | 42,099 | 46,957 |
| 3 adults | 29,146 | 34,003 | 38,861 | 43,718 | 48,576 | 53,434 |
| 4 adults | 35,622 | 40,480 | 45,338 | 50,195 | 55,053 | 59,910 |

Table 5 Low income measures, before tax (continued)

|  | Number of children |  |  |  |  |  |  |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 0 | 1 | 2 | 3 | 4 | 5 |  |
| 2005 |  | dollars |  |  |  |  |  |
| 1 adult | 16,734 | 23,428 | 28,448 | 33,468 | 38,488 | 43,508 |  |
| 2 adults | 23,428 | 28,448 | 33,468 | 38,488 | 43,508 | 48,529 |  |
| 3 adults | 30,121 | 35,141 | 40,162 | 45,182 | 50,202 | 55,222 |  |
| 4 adults | 36,815 | 41,835 | 46,855 | 51,875 | 56,896 | 61,916 |  |
| 2006 |  |  |  |  |  |  |  |
| 1 adult | 17,437 | 24,412 | 29,643 | 34,874 | 40,105 | 45,336 |  |
| 2 adults | 24,412 | 29,643 | 34,874 | 40,105 | 45,336 | 50,567 |  |
| 3 adults | 31,387 | 36,618 | 41,849 | 47,080 | 52,311 | 57,542 |  |
| 4 adults | 38,361 | 43,593 | 48,824 | 54,055 | 59,286 | 64,517 |  |

Table 6 Low income measures, market income

|  | Number of children |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 0 | 1 | 2 | 3 | 4 | 5 |
|  | dollars |  |  |  |  |  |
| 1993 |  |  |  |  |  |  |
| 1 adult | 9,750 | 13,650 | 16,575 | 19,500 | 22,425 | 25,350 |
| 2 adults | 13,650 | 16,575 | 19,500 | 22,425 | 25,350 | 28,275 |
| 3 adults | 17,550 | 20,475 | 23,400 | 26,325 | 29,250 | 32,175 |
| 4 adults | 21,450 | 24,375 | 27,300 | 30,225 | 33,150 | 36,075 |
| 1994 |  |  |  |  |  |  |
| 1 adult | 9,706 | 13,588 | 16,500 | 19,412 | 22,324 | 25,236 |
| 2 adults | 13,588 | 16,500 | 19,412 | 22,324 | 25,236 | 28,147 |
| 3 adults | 17,471 | 20,383 | 23,294 | 26,206 | 29,118 | 32,030 |
| 4 adults | 21,353 | 24,265 | 27,177 | 30,089 | 33,000 | 35,912 |
| 1995 |  |  |  |  |  |  |
| 1 adult | 10,186 | 14,260 | 17,316 | 20,372 | 23,428 | 26,484 |
| 2 adults | 14,260 | 17,316 | 20,372 | 23,428 | 26,484 | 29,539 |
| 3 adults | 18,335 | 21,391 | 24,446 | 27,502 | 30,558 | 33,614 |
| 4 adults | 22,409 | 25,465 | 28,521 | 31,577 | 34,632 | 37,688 |
| 1996 |  |  |  |  |  |  |
| 1 adult | 10,000 | 14,000 | 17,000 | 20,000 | 23,000 | 26,000 |
| 2 adults | 14,000 | 17,000 | 20,000 | 23,000 | 26,000 | 29,000 |
| 3 adults | 18,000 | 21,000 | 24,000 | 27,000 | 30,000 | 33,000 |
| 4 adults | 22,000 | 25,000 | 28,000 | 31,000 | 34,000 | 37,000 |
| 1997 |  |  |  |  |  |  |
| 1 adult | 10,190 | 14,266 | 17,323 | 20,380 | 23,437 | 26,494 |
| 2 adults | 14,266 | 17,323 | 20,380 | 23,437 | 26,494 | 29,551 |
| 3 adults | 18,342 | 21,399 | 24,456 | 27,513 | 30,570 | 33,627 |
| 4 adults | 22,418 | 25,475 | 28,532 | 31,589 | 34,646 | 37,703 |
| 1998 |  |  |  |  |  |  |
| 1 adult | 10,714 | 15,000 | 18,214 | 21,428 | 24,642 | 27,856 |
| 2 adults | 15,000 | 18,214 | 21,428 | 24,642 | 27,856 | 31,071 |
| 3 adults | 19,285 | 22,499 | 25,714 | 28,928 | 32,142 | 35,356 |
| 4 adults | 23,571 | 26,785 | 29,999 | 33,213 | 36,428 | 39,642 |

Table 6 Low income measures, market income (continued)

|  | Number of children |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 0 | 1 | 2 | 3 | 4 | 5 |
|  | dollars |  |  |  |  |  |
| 1999 |  |  |  |  |  |  |
| 1 adult | 11,505 | 16,107 | 19,559 | 23,010 | 26,462 | 29,913 |
| 2 adults | 16,107 | 19,559 | 23,010 | 26,462 | 29,913 | 33,365 |
| 3 adults | 20,709 | 24,161 | 27,612 | 31,064 | 34,515 | 37,967 |
| 4 adults | 25,311 | 28,763 | 32,214 | 35,666 | 39,117 | 42,569 |
| 2000 |  |  |  |  |  |  |
| 1 adult | 12,286 | 17,200 | 20,886 | 24,572 | 28,258 | 31,944 |
| 2 adults | 17,200 | 20,886 | 24,572 | 28,258 | 31,944 | 35,629 |
| 3 adults | 22,115 | 25,801 | 29,486 | 33,172 | 36,858 | 40,544 |
| 4 adults | 27,029 | 30,715 | 34,401 | 38,087 | 41,772 | 45,458 |
| 2001 |  |  |  |  |  |  |
| 1 adult | 12,658 | 17,721 | 21,519 | 25,316 | 29,113 | 32,911 |
| 2 adults | 17,721 | 21,519 | 25,316 | 29,113 | 32,911 | 36,708 |
| 3 adults | 22,784 | 26,582 | 30,379 | 34,177 | 37,974 | 41,771 |
| 4 adults | 27,848 | 31,645 | 35,442 | 39,240 | 43,037 | 46,835 |
| 2002 |  |  |  |  |  |  |
| 1 adult | 13,008 | 18,211 | 22,114 | 26,016 | 29,918 | 33,821 |
| 2 adults | 18,211 | 22,114 | 26,016 | 29,918 | 33,821 | 37,723 |
| 3 adults | 23,414 | 27,317 | 31,219 | 35,122 | 39,024 | 42,926 |
| 4 adults | 28,618 | 32,520 | 36,422 | 40,325 | 44,227 | 48,130 |
| 2003 |  |  |  |  |  |  |
| 1 adult | 13,470 | 18,858 | 22,899 | 26,940 | 30,981 | 35,022 |
| 2 adults | 18,858 | 22,899 | 26,940 | 30,981 | 35,022 | 39,063 |
| 3 adults | 24,246 | 28,287 | 32,328 | 36,369 | 40,410 | 44,451 |
| 4 adults | 29,634 | 33,675 | 37,716 | 41,757 | 45,798 | 49,839 |
| 2004 |  |  |  |  |  |  |
| 1 adult | 13,850 | 19,390 | 23,545 | 27,700 | 31,855 | 36,010 |
| 2 adults | 19,390 | 23,545 | 27,700 | 31,855 | 36,010 | 40,165 |
| 3 adults | 24,930 | 29,085 | 33,240 | 37,395 | 41,550 | 45,705 |
| 4 adults | 30,470 | 34,625 | 38,780 | 42,935 | 47,090 | 51,245 |

Table 6 Low income measures, market income (continued)

|  | Number of children |  |  |  |  |  |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 0 | 1 | 2 | 3 | 4 | 5 |
|  | dollars |  |  |  |  |  |
| 2005 |  |  |  |  |  |  |
| 1 adult | 14,286 | 20,000 | 24,286 | 28,572 | 32,858 | 37,144 |
| 2 adults | 20,000 | 24,286 | 28,572 | 32,858 | 37,144 | 41,429 |
| 3 adults | 25,715 | 30,001 | 34,286 | 38,572 | 42,858 | 47,144 |
| 4 adults | 31,429 | 35,715 | 40,001 | 44,287 | 48,572 | 52,858 |
| 2006 |  |  |  |  |  |  |
| 1 adult | 14,905 | 20,867 | 25,339 | 29,810 | 34,282 | 38,753 |
| 2 adults | 20,867 | 25,339 | 29,810 | 34,282 | 38,753 | 43,225 |
| 3 adults | 26,829 | 31,301 | 35,772 | 40,244 | 44,715 | 49,187 |
| 4 adults | 32,791 | 37,263 | 41,734 | 46,206 | 50,677 | 55,149 |

Note: The LIMs for market income from 1993-1995 are based on SLID data, and not data from SCF.

# Annex <br> Historical low income cut-offs (LICOs) for the base years 1959 (for 1969), 1969, 1978, and 1986 

Table A. 1 Low-income cut-offs (LICOs), 1959 base, before tax

| Size of family unit | All areas <br> (no distinction by community size) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | dollars |  |  |  |  |
|  | 1 person | 2 persons | 3 persons | 4 persons | 5 or more persons |
| 1969 | 1,894 | 3,157 | 3,788 | 4,420 | 5,051 |

Note: The 1959-based low-income cut-offs were published only starting with 1969.

Table A. 2 Low-income cut-offs (LICOs), 1969 base, before tax

|  | Community size |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rural areas | Urban areas |  |  |  |
|  |  | $\begin{array}{r} \hline \text { Less than } \\ 30,000 \end{array}$ | $\begin{array}{r} \hline 30,000 \text { to } \\ 99,999 \end{array}$ | $100,000$ $499,999$ | $\begin{array}{r} \text { 500,000 } \\ \text { and over } \end{array}$ |
| Size of family unit | dollars |  |  |  |  |
| 1969 |  |  |  |  |  |
| 1 person | 1,890 | 2,174 | 2,363 | 2,434 | 2,599 |
| 2 persons | 2,741 | 3,152 | 3,426 | 3,529 | 3,769 |
| 3 persons | 3,498 | 4,022 | 4,372 | 4,503 | 4,809 |
| 4 persons | 4,159 | 4,783 | 5,199 | 5,355 | 5,719 |
| 5 persons | 4,650 | 5,347 | 5,812 | 5,986 | 6,393 |
| 6 persons | 5,104 | 5,870 | 6,380 | 6,571 | 7,018 |
| 7 or more persons | 5,596 | 6,435 | 6,995 | 7,205 | 7,695 |

Table A. 3 Low-income cut-offs (LICOs), 1978 base, before tax

|  | Community size |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rural areas | Urban areas |  |  |  |
|  |  | $\begin{array}{r} \text { Less than } \\ 30,000 \end{array}$ | $\begin{array}{r} 30,000 \text { to } \\ 99,999 \end{array}$ | $\begin{array}{r} 100,000 \\ \text { to } \\ 499,999 \end{array}$ | $\begin{array}{r} 500,000 \\ \text { and over } \end{array}$ |
| Size of family unit | dollars |  |  |  |  |
| 1978 |  |  |  |  |  |
| 1 person | 4,400 | 4,900 | 5,300 | 5,650 | 5,950 |
| 2 persons | 5,750 | 6,450 | 6,950 | 7,450 | 7,850 |
| 3 persons | 7,700 | 8,650 | 9,300 | 9,950 | 10,500 |
| 4 persons | 8,900 | 10,000 | 10,750 | 11,500 | 12,100 |
| 5 persons | 10,350 | 11,600 | 12,450 | 13,350 | 14,100 |
| 6 persons | 11,300 | 12,650 | 13,600 | 14,550 | 15,400 |
| 7 or more persons | 12,450 | 13,950 | 15,000 | 16,050 | 16,950 |

Note: After-tax LICOs were never published on a 1959 base, 1969 base, or 1978 base.

Table A. 4 low-income cut-offs (LICOs), 1986 base, before tax

|  | Community size |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rural areas | Urban areas |  |  |  |
|  |  | $\begin{array}{r} \text { Less than } \\ 30,000 \end{array}$ | $\begin{array}{r} \hline 30,000 \text { to } \\ 99,999 \end{array}$ | 100,000 499,999 | $\begin{array}{r} 500,000 \\ \text { and over } \end{array}$ |
| Size of family unit | dollars |  |  |  |  |
| 1986 |  |  |  |  |  |
| 1 person | 8,065 | 9,266 | 10,165 | 10,405 | 11,847 |
| 2 persons | 10,933 | 12,561 | 13,779 | 14,105 | 16,059 |
| 3 persons | 13,896 | 15,966 | 17,514 | 17,928 | 20,412 |
| 4 persons | 15,999 | 18,382 | 20,164 | 20,641 | 23,501 |
| 5 persons | 17,480 | 20,084 | 22,031 | 22,552 | 25,677 |
| 6 persons | 18,974 | 21,800 | 23,914 | 24,479 | 27,871 |
| 7 or more persons | 20,408 | 23,448 | 25,721 | 26,329 | 29,977 |

Table A. 5 low-income cut-offs (LICOs), 1986 base, after tax

|  | Community size |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rural areas | Urban areas |  |  |  |
|  |  | Less than 30,000 | $\begin{array}{r} 30,000 \text { to } \\ 99,999 \end{array}$ | $100,000$ <br> 499,999 | $\begin{array}{r} 500,000 \\ \text { and over } \end{array}$ |
| Size of family unit | dollars |  |  |  |  |
| 1986 |  |  |  |  |  |
| 1 person | 6,414 | 7,532 | 8,381 | 8,607 | 10,045 |
| 2 persons | 8,696 | 10,212 | 11,364 | 11,669 | 13,620 |
| 3 persons | 11,258 | 13,220 | 14,711 | 15,107 | 17,632 |
| 4 persons | 13,242 | 15,550 | 17,304 | 17,769 | 20,739 |
| 5 persons | 14,407 | 16,919 | 18,826 | 19,333 | 22,565 |
| 6 persons | 15,399 | 18,083 | 20,123 | 20,664 | 24,118 |
| 7 or more persons | 16,372 | 19,226 | 21,394 | 21,969 | 25,641 |

## Annual consumer price index (CPI) for Canada, all-items (2002=100)

| 1960 | 15.5 | 1980 | 44.0 | 2000 | 95.4 |
| :--- | :--- | :--- | :--- | :--- | ---: |
| 1961 | 15.7 | 1981 | 49.5 | 2001 | 97.8 |
| 1962 | 15.9 | 1982 | 54.9 | 2002 | 100.0 |
| 1963 | 16.1 | 1983 | 58.1 | 2003 | 102.8 |
| 1964 | 16.4 | 1984 | 60.6 | 2004 | 104.7 |
| 1965 | 16.8 | 1985 | 63.0 | 2005 | 107.0 |
| 1966 | 17.5 | 1986 | 65.6 | 2006 | 109.1 |
| 1967 | 18.1 | 1987 | 68.5 | 2007 | 111.5 |
| 1968 | 18.8 | 1988 | 71.2 |  |  |
| 1969 | 19.7 | 1989 | 74.8 |  |  |
| 1970 | 20.3 | 1990 | 78.4 |  |  |
| 1971 | 20.9 | 1991 | 82.8 |  |  |
| 1972 | 21.9 | 1992 | 84.0 |  |  |
| 1973 | 23.6 | 1993 | 85.6 |  |  |
| 1974 | 26.2 | 1994 | 85.7 |  |  |
| 1975 | 29.0 | 1995 | 87.6 |  |  |
| 1976 | 31.1 | 1996 | 88.9 |  |  |
| 1977 | 33.6 | 1997 | 90.4 |  |  |
| 1978 | 36.6 | 1998 | 91.3 |  |  |
| 1979 | 40.0 | 1999 | 92.9 |  |  |

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[^0]:    1. Refer to 'On poverty and Low income’ (Fellegi) and 'Describing the Distribution of Income: Guidelines for Effective Analysis' (Skuterud, Frenette, and Poon) for a more detailed discussion on poverty and low income.
[^1]:    2. Twenty percentage points are used based on the rationale that a family spending 20 percentage points more than the average would be in "straitened circumstances".
    3. Starting with data for 1996, the Survey of Labour and Income Dynamics (SLID) replaces the Survey of Consumer Finances (SCF).
    4. The LICOs were revised in early 2005 to incorporate revised weights from the 1992 Family Expenditure Survey, which were part of the 2003 Survey of Household Spending historical revision.
    5. The model is the following: the logarithm of spending on food, shelter and clothing is a function of the logarithm of income, family size, population of the area of residence and region.
    6. It can clearly be seen that as income increases, the proportion spent on food, shelter and clothing decreases. In this case, points to the left of the intersection point between the regression curve and $63 \%$ line represent situations where more than $63 \%$ of after-tax income is spent on necessities
    7. Note that in the calculation of LICOs, contrary to the LIMs, no distinction is made by age of family members.
[^2]:    8. The family concept used is the economic family, that is, all persons living in the same dwelling and related by blood, marriage, common-law relationship or adoption.
    9. For the calculation of this low income gap, negative incomes are treated as zero.
[^3]:    10. In 1997, the Family Expenditure Survey was replaced by the Survey of Household Spending, an annual survey. Therefore, theoretically new rebased LICOs could be produced annually (see Cotton, Webber, Saint-Pierre (1999) for more details).
[^4]:    11. 'Statistics Canada's Low Income Cut-offs: Methodological Concerns and Possibilities' (Wolfson, Evans, and OECD).
    12. All persons living in the same dwelling and related by blood, marriage, common-law relationship or adoption.
[^5]:    1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000).
[^6]:    1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000).
[^7]:    1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000).
[^8]:    1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000 )
[^9]:    1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000 )
[^10]:    1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000).
[^11]:    1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000).
[^12]:    1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000).
[^13]:    1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000).
[^14]:    1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000).
