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Active presence of immigrants in Canada: Recent trends in tax filing and employment incidence



by Feng Hou

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Active presence of immigrants in Canada: Recent trends in tax filing and employment incidence

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The impact of immigration on the destination country is contingent not only on the number of immigrants admitted but also on how many of them choose to stay and actively engage in the labour market. Concerns have been raised regarding a potential increase in immigrants leaving Canada (e.g., Keung, 2023; Makkar, 2023). These concerns stem primarily from personal interviews gauging immigrants' perceptions and expectations. While the emigration of immigrants is not a new phenomenon, and international migration has generally become less permanent, there is a lack of national data to ascertain whether immigrants are currently more inclined to leave Canada, compared with earlier periods.

Because Canada has only recently started to collect exit information and the data are not yet available for research,¹ previous studies have relied on indirect estimation methods to determine emigration among immigrants (see Bérard-Chagnon [2018] and Bérard-Chagnon et al. [2024] for an overview). These indirect estimates often vary in methodology and target populations, rendering them uncomparable. For instance, a Statistics Canada study indicated that, among adult immigrants who arrived from 2000 to 2004, about 15% to 20% had emigrated within a decade after immigration, depending on the estimation methods and data sources used (Qiu, Hou, & Crossman, 2021).

Additionally, past research has generally assumed emigration to be a singular, permanent departure. However, contemporary international migration has become increasingly fluid, characterized by frequent movements back and forth across borders. Determining a definitive emigration status has become challenging and uncertain—it often remains unclear until an individual's passing. This ambiguity poses difficulties when comparing emigration patterns among recent immigrants observed over a few years with those of immigrants who arrived many years ago and have longer residence histories (e.g., Dennler, 2023).

Considering the challenges in determining comparable emigration rates among different arrival cohorts, assessing immigrants' active presence provides a more practical and current insight into their contributions to and integration in Canadian society. Active presence refers to the extent to which immigrants who were admitted to Canada during a specific period actively engage in Canadian society within a designated timeframe. Possible indicators include income tax filings, labour market participation, and engagement in sociopolitical activities like obtaining citizenship and voting.

1. For details, see <https://www.canada.ca/en/immigration-refugees-citizenship/corporate/publications-manuals/operational-bulletins-manuals/service-delivery/entry-exit.html>, accessed October 23, 2023.

Two measures of immigrant active presence in Canada

This article uses tax-filing rates and employment incidence to analyze trends in the active presence of adult immigrants since the early 1990s. Both measures can be easily derived from tax-based administrative data, offering reliable estimates for time and intergroup comparisons

Tax-filing behaviour serves as an important indicator of immigrants' socioeconomic engagement in Canada for several reasons. It underscores immigrants' willingness to adhere to a fundamental obligation of residence in the country. Furthermore, tax records are often used to determine eligibility for specific benefits and services in Canada. By filing taxes, immigrants gain access to these benefits and services. Regular tax filing can also help immigrants establish a credit history, which is essential for various financial activities, such as renting a home, securing loans and initiating businesses.

Similarly, employment indicates immigrants' active participation in Canada's economy by contributing their skills and labour. Immigrants who secure stable employment are more inclined to settle down, invest in their communities and engage in various aspects of civic life.

Some previous studies have explored trends in immigrants' tax-filing behaviour. For instance, Mehdi et al. (2023) examined the rate of filing income tax returns in the year of landing or the year after, as well as long-term non-filing rates among immigrants. Their findings indicated a general improvement in tax-filing rates across successive arrival cohorts of immigrants.

The present article extends these investigations by also computing tax-filing rates in the 5th and 10th years after immigration. Additionally, the analysis examines employment incidence, defined as the percentage of adult immigrants in a landing cohort reporting positive employment income in a given year following their arrival. The analysis draws data from the Longitudinal Immigration Database. It uses immigrants aged 20 to 54 at the time of their landing as the base population when calculating tax-filing rates and employment incidence. Immigrants are grouped into arrival cohorts spanning five-year intervals: 1990 to 1994, 1995 to 1999, 2000 to 2004, 2005 to 2009, 2010 to 2014 and 2015 to 2019. The most recently available arrival year for calculating tax filing and employment incidence is 2020, and it is used as a separate cohort in the analysis.

Increased tax-filing rates of immigrants across arrival cohorts

The tax-filing rate in the first full year is a key indicator of immigrant retention, as an earlier study found that over half of immigrants who emigrated did not file income tax in their first year after arrival. This suggests that many immigrants make decisions about leaving shortly after immigration (Aydemir & Robinson, 2008).

Among immigrants aged 20 to 54 at landing, the rate of filing an income tax return in the first full year after landing remained stable from the 1990-to-1994 cohort to the 2000-to-2004 cohort. However, it increased for cohorts that arrived since the mid-2000s (Table 1). About 90% of the 2015-to-2019 and 2020 cohorts filed a tax return in the first full year after immigration, compared with 85% among the 2005-to-2009 cohort.

Table 1
Tax-filing rates among immigrants aged 25 to 54 at landing, by landing cohort

	First full year after immigration							Fifth year after immigration					Tenth year after immigration			
	1990	1995	2000	2005	2010	2015		1990	1995	2000	2005	2010	1990	1995	2000	2005
	to	to	to	to	to	to		to	to	to	to	to	to	to	to	to
	1994	1999	2004	2009	2014	2019	2020	1994	1999	2004	2009	2014	1994	1999	2004	2009
	percent															
Total	86.2	85.4	86.6	85.4	87.9	90.1	90.0	82.3	82.5	84.7	85.2	88.4	76.9	76.9	80.0	80.4
Sex at birth																
Male	85.6	85.0	85.6	84.0	87.0	89.4	89.5	80.5	81.0	82.7	83.5	86.9	74.2	74.4	77.6	77.6
Female	86.8	85.8	87.6	86.6	88.7	90.8	90.5	84.1	84.0	86.6	86.8	89.7	79.4	79.2	82.3	82.9
Age at landing																
20 to 34	86.2	85.1	85.9	85.4	88.6	90.0	89.4	81.8	81.5	83.5	85.0	88.6	76.9	76.6	79.3	80.9
35 to 44	87.8	86.5	88.2	86.0	88.0	90.5	91.9	84.5	84.6	87.1	86.5	89.1	78.1	78.0	81.7	80.9
45 to 54	82.7	84.3	86.7	83.8	84.6	89.4	89.8	79.8	82.1	85.0	83.6	85.6	73.5	75.7	79.2	77.2
Education																
Secondary or less	87.4	87.5	89.8	89.6	90.4	93.2	91.5	84.8	85.9	88.2	89.1	90.1	80.4	81.8	85.2	85.6
Some postsecondary	86.7	86.0	89.1	88.9	90.6	92.8	91.5	82.4	83.3	87.1	88.0	90.1	77.1	78.1	83.0	83.8
Bachelor's degree	84.3	85.3	86.3	85.4	88.7	91.2	91.2	79.0	81.9	84.4	85.5	89.4	72.1	75.5	79.1	80.5
Graduate degree	83.0	78.2	80.0	76.2	81.9	85.5	87.4	74.6	72.5	77.5	76.3	83.2	64.6	64.0	70.9	69.4
Official language																
English	85.3	83.5	84.9	84.4	88.2	89.6	89.5	80.7	80.2	82.9	84.3	88.6	74.7	74.1	78.2	79.6
French	85.5	88.1	89.7	91.1	92.3	93.9	95.3	80.2	84.3	86.8	90.4	91.7	75.3	79.5	83.4	86.9
English and French	81.9	84.9	86.1	84.0	84.8	88.8	91.6	74.7	79.3	82.2	82.4	85.0	66.9	72.3	75.8	76.2
Neither English nor French	88.6	89.2	89.4	87.9	87.8	92.0	91.3	86.5	87.8	88.4	88.9	89.2	82.3	83.3	83.9	84.5
Immigration program																
Federal Skilled Worker Program	86.0	82.2	83.4	75.9	78.4	79.0	80.5	80.5	79.0	82.2	78.2	83.6	73.6	71.7	76.3	72.0
Provincial Nominee Program	..	95.5	93.2	92.0	92.7	91.4	90.9	..	94.8	91.2	90.2	91.4	..	91.2	86.4	85.2
Quebec selection	84.9	85.0	87.4	85.0	85.4	87.1	90.5	76.9	79.3	83.6	84.0	86.1	68.5	71.1	76.8	77.3
Canadian Experience Class	..	..	..	88.6	91.3	91.8	92.3	..	..	..	85.7	87.7	..	..	..	78.6
Other economic programs	85.2	84.6	88.4	90.9	92.3	96.7	93.5	82.3	82.5	86.5	90.4	92.8	71.7	74.1	80.6	85.5
Family class	85.1	87.0	88.4	89.9	90.4	91.7	91.0	82.2	84.9	86.3	88.6	89.2	79.1	82.0	83.6	85.4
Refugees	91.0	93.2	93.5	93.7	94.0	95.8	94.4	87.2	90.3	90.9	92.0	93.0	83.9	87.2	88.5	89.3
Others	70.5	93.4	91.1	92.4	92.6	93.3	92.5	65.9	91.5	89.8	91.1	92.3	52.1	89.1	87.5	89.2
Source region																
United States	81.0	81.9	84.9	83.8	85.6	87.0	86.7	65.7	68.6	76.3	77.2	77.3	57.3	61.6	69.0	68.8
Caribbean and South and Central America	87.4	87.3	88.3	89.0	90.1	92.8	93.6	84.9	85.4	86.5	88.0	89.5	81.9	81.6	82.5	83.5
Western Europe	77.0	82.2	83.7	84.5	86.5	90.4	91.3	68.4	73.5	75.3	78.3	80.5	62.8	66.5	68.3	70.8
Northern Europe	82.2	82.3	84.7	83.5	83.8	86.8	88.2	73.5	74.6	79.7	80.9	79.0	68.6	69.9	75.4	74.9
Southern Europe	87.8	93.7	90.9	89.4	91.8	92.6	91.9	82.9	90.0	87.6	87.3	88.3	79.6	85.1	84.3	83.7
Eastern Europe	92.1	93.2	90.5	87.9	90.9	91.7	91.9	88.6	90.6	88.0	87.4	90.0	84.5	85.8	84.2	83.2
Africa	85.0	85.8	87.1	86.9	87.1	93.0	94.1	80.5	83.1	85.2	87.2	88.6	75.9	77.8	81.3	83.1
Southern Asia	86.0	85.9	85.1	82.8	87.2	86.7	86.7	85.4	84.9	84.8	84.5	88.9	84.2	81.9	81.5	81.0
Southeast Asia	91.5	92.0	90.8	92.9	95.7	96.6	95.4	89.0	90.4	90.3	93.0	95.5	86.4	88.0	87.9	90.9
Eastern Asia	83.5	79.1	84.7	80.6	83.9	84.9	85.9	79.0	76.0	83.1	81.6	86.0	67.4	67.2	76.4	75.2
Western Asia	84.0	87.6	86.7	84.7	82.7	90.8	92.2	79.7	85.0	84.5	83.8	85.8	74.2	78.3	77.7	76.6
Other regions	84.9	83.6	85.6	84.7	86.4	85.5	84.2	78.3	75.6	76.6	76.2	78.3	73.8	69.4	71.1	68.8

.. not available for a specific reference period

Source: Statistics Canada, Longitudinal Immigration Database.

The rise in first-year tax-filing rates since the mid-2010s was widespread, spanning both men and women, age groups, educational levels, official language profiles, and most source regions. This increase was also observed across admission programs, except for a slight decline among immigrants in the Provincial Nominee Program (PNP) from the 2010-to-2014 cohort to the 2020 cohort.

The tax-filing rate in the fifth year after immigration increased steadily from the 1990-to-1994 cohort to the 2010-to-2014 cohort. Again, this uptrend was observed across immigrants with diverse sociodemographic backgrounds. However, among PNP immigrants, the filing rate in the fifth year remained relatively stable from the 2000-to-2004 cohort onward, following a decline from the 1995-to-1999 cohort. Additionally, there was a marginal decrease among immigrants from Northern Europe in the 2010-to-2014 cohort.

The tax-filing rate in the 10th year after immigration was higher among immigrants who arrived in the 2000s than among those who arrived in the 1990s. However, there was minimal change between those who arrived in the early 2000s and the late 2000s. These trends remained consistent across immigrants with various sociodemographic characteristics.

Tax-filing rates, specifically in the 5th and 10th years after immigration, were generally lower among immigrants in the Federal Skilled Worker Program and Canadian Experience Class, compared with family class immigrants and refugees. These rates were also relatively lower among immigrants with graduate degrees and those originating from the United States, and Northern and Western Europe. The literature suggests that highly skilled immigrants are more mobile and tend to explore better opportunities in the international labour market or return to their home countries when they cannot fully utilize their skills in the destination country (Aydemir & Robinson, 2008).

Increased employment incidence of immigrants across arrival cohorts

The employment incidence in the first full year after immigration increased from 57% for the 1995-to-1999 cohort to 76% for the 2020 cohort (Table 2).² This rise was jointly determined by an increase in the tax-filing rate and growth in the proportion of immigrants with positive earnings among those who filed income taxes. The percentage of immigrants reporting positive earnings among those who filed taxes increased from 66% for the 1995-to-1999 cohort to 84% for the 2020 cohort,³ and this gain accounted for about 85% of the overall rise in employment incidence.

2. Similar increases were observed in the percentage of landed immigrants with an annual employment income of at least \$10,000 (in 2020 constant dollars) in the first full year after immigration, from 41% for the 1995-to-1999 cohort to 65% for the 2020 cohort. The percentage with at least \$10,000 in T4 earnings (wages and salaries) increased from 38% to 61%. These percentages in the 5th and 10th years after immigration also increased steadily across arrival cohorts.

3. These shares can be derived from the employment incidence in Table 2, divided by the corresponding tax-filing rate in Table 1.

Table 2
Employment incidence among immigrants aged 25 to 54 at landing, by landing cohort

	First full year after immigration							Fifth year after immigration					Tenth year after immigration				
	1990	1995	2000	2005	2010	2015		1990	1995	2000	2005	2010		1990	1995	2000	2005
	to	to	to	to	to	to		to	to	to	to	to		to	to	to	to
	1994	1999	2004	2009	2014	2019	2020	1994	1999	2004	2009	2014		1994	1999	2004	2009
	percent																
Total	59.0	56.5	62.1	63.0	66.4	73.0	75.6	58.0	61.1	65.5	66.5	72.2		57.0	57.9	61.6	64.0
Sex at birth																	
Male	65.8	65.1	69.9	70.2	74.6	80.7	82.1	63.4	66.4	71.1	72.5	77.9		60.2	61.2	65.4	67.3
Female	52.7	48.4	54.8	56.6	58.8	65.6	69.1	53.0	56.2	60.3	61.0	67.0		54.0	54.8	58.0	61.0
Age at landing																	
20 to 34	62.9	60.1	63.5	65.4	69.1	74.8	77.3	60.7	62.9	65.8	67.4	73.7		60.4	60.5	62.7	66.0
35 to 44	56.6	53.8	61.8	61.5	64.4	71.0	73.8	58.8	61.9	67.8	67.6	73.0		57.7	58.9	63.8	65.3
45 to 54	42.7	45.4	54.6	56.1	58.2	65.8	65.8	41.6	50.2	58.0	59.6	63.2		35.7	42.5	49.2	51.8
Education																	
Secondary or less	57.6	53.6	60.7	63.4	64.1	67.0	66.0	57.3	59.7	63.7	66.0	69.3		57.6	57.2	59.9	63.9
Some postsecondary	62.3	57.5	65.0	67.3	71.0	77.7	78.0	60.9	62.9	68.2	69.8	74.7		60.2	60.4	65.0	67.9
Bachelor's degree	59.1	58.7	63.1	64.7	69.1	76.7	78.2	58.5	63.3	67.4	68.6	75.1		55.9	59.9	63.6	66.3
Graduate degree	63.4	57.4	59.8	56.7	61.3	72.1	77.8	57.4	56.3	61.9	60.4	68.7		49.8	50.6	56.6	56.6
Official language																	
English	62.3	58.5	64.9	65.4	70.3	75.5	76.7	60.3	61.3	66.4	67.4	74.4		58.0	57.8	62.0	64.8
French	53.1	55.3	58.2	59.1	63.6	72.4	75.7	52.1	62.1	66.2	69.3	75.6		55.1	61.2	65.6	70.9
English and French	56.5	62.6	64.4	62.7	63.1	72.9	80.8	52.8	64.2	68.0	68.3	72.7		50.9	59.9	63.5	65.3
Neither English nor French	54.8	51.1	57.0	56.5	55.0	54.2	52.3	56.0	59.9	63.2	61.2	62.5		56.4	57.3	59.5	58.4
Immigration program																	
Federal Skilled Worker Program	63.7	56.0	61.5	56.1	55.9	66.0	72.3	60.8	59.8	65.7	61.6	67.6		57.3	55.9	61.0	58.2
Provincial Nominee Program	..	85.7	74.7	75.9	79.7	79.9	79.8	..	87.4	76.6	76.3	80.4		..	84.3	72.2	72.2
Quebec selection	55.2	53.5	57.6	57.3	59.0	66.0	76.9	55.6	57.2	64.6	66.0	71.0		51.1	53.0	60.8	63.2
Canadian Experience Class	..	..	..	77.0	80.5	83.8	86.1	..	..	..	74.2	78.1		..	..	..	68.7
Other economic programs	45.4	46.7	59.8	72.1	78.3	91.4	83.4	47.9	52.5	63.4	73.3	79.3		44.4	48.7	60.0	69.9
Family class	62.1	61.8	65.3	68.1	67.1	70.7	70.4	59.9	63.7	65.2	67.6	69.7		59.3	60.9	61.9	66.1
Refugees	57.4	52.3	60.3	62.2	59.7	59.5	63.8	59.3	66.3	66.2	67.3	68.5		63.5	65.5	63.0	66.8
Others	30.6	72.9	72.3	73.4	74.4	76.6	73.3	32.8	73.2	70.2	71.4	74.7		26.9	70.9	66.8	70.0
Source region																	
United States	61.0	62.7	67.5	67.3	69.1	72.2	74.2	48.3	51.5	59.4	60.3	62.1		41.5	46.9	52.0	53.4
Caribbean and South and Central America	63.4	65.7	68.5	67.6	70.2	78.0	81.2	63.4	69.0	71.3	72.6	77.1		65.3	65.6	67.2	70.6
Western Europe	59.7	64.3	70.3	72.9	77.1	83.0	84.8	53.5	59.7	63.6	67.9	72.2		49.6	54.2	57.6	62.0
Northern Europe	69.7	68.5	71.1	71.2	73.7	79.4	81.3	61.3	62.4	68.2	70.0	69.8		56.9	58.2	63.7	64.9
Southern Europe	65.4	59.7	69.2	70.8	74.5	80.0	78.1	66.4	73.6	73.0	72.6	74.0		62.3	70.1	69.7	71.1
Eastern Europe	66.5	64.2	68.4	66.8	69.4	72.4	71.3	69.7	76.3	73.9	72.9	76.1		70.2	73.0	70.4	70.8
Africa	53.6	53.5	59.4	60.2	60.9	71.7	77.0	52.9	59.7	65.3	67.3	71.2		54.6	58.0	62.6	67.0
Southern Asia	61.8	59.5	63.6	62.9	67.2	74.0	77.4	62.4	64.2	64.7	65.4	72.9		63.4	61.1	60.7	63.0
Southeast Asia	74.7	78.2	79.1	82.6	88.4	89.8	84.9	71.6	78.3	80.5	84.0	89.4		70.7	76.2	77.9	82.4
Eastern Asia	48.5	44.5	54.4	53.0	53.7	62.4	65.6	47.7	48.7	60.7	56.9	60.3		42.4	45.0	56.2	53.6
Western Asia	42.6	43.5	46.9	47.6	45.0	52.4	63.1	42.5	52.4	53.8	53.9	59.5		45.5	50.3	49.8	51.4
Other regions	69.2	69.0	75.3	74.8	77.3	78.9	78.9	62.2	62.0	65.4	64.9	68.7		58.1	56.0	57.7	58.4

.. not available for a specific reference period

Source: Statistics Canada, Longitudinal Immigration Database.

The employment incidence in the 5th and 10th years after immigration also increased steadily across successive arrival cohorts. About 61% to 67% of these rises were driven by the increase in the share of immigrants with positive earnings among those who filed income taxes.

The increase in employment incidence was observed among immigrants with different sociodemographic characteristics. It was only among refugees and immigrants who spoke neither English nor French that this rise was not observed. This lack of increase was caused by the absence of a clear trend in the proportion of immigrants with positive earnings among those who filed income taxes.

In summary, among immigrants who arrived at prime working age, the rates of filing income taxes in the first full year after immigration have increased since the mid-2010s. Tax-filing rates in the 5th and 10th years after immigration have increased steadily since the early 1990s. Partially related to the rising tax-filing rate, and primarily because of a growing proportion of tax-filing immigrants reporting positive earnings, employment incidence among immigrants has also shown a steady increase. These trends were observed across immigrants with diverse sociodemographic backgrounds. These findings indicate a rising active presence, as measured by tax filing and employment incidence, of immigrants in Canada.

Author

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