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Technical Reference Guide for the Annual Income Estimates for Census Families, Individuals and Seniors

T1 Family File, Final Estimates, 2019 C

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Correction Notice

On August 11, 2021, the 2019 median incomes and ratios in tables C and D, and the 2019 low income measure thresholds amounts in table G were corrected. The accompanying examples associated with these tables were also updated.

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Table of contents

Introduction **4**

Section 1: The data **5**

Data Source 5

Census Families 5

Individuals 5

Seniors 5

Data Vintage 6

Data Quality 6

Confidentiality and Rounding 9

Suppressed Data 9

Census Family Low Income Measures 10

Methodology for the Census Family Low Income Measures 10

Data and Thresholds for Census Family Low Income Measure 11

Other Low-Income Statistics 12

Section 2: The data tables **13**

Data Table Contents 13

Economic Dependency Profile: 13

Labour Income Profile: 14

Tables on Census Families: 14

Tables on Individuals: 21

Tables on Seniors: 26

Table Footnotes and Historical Availability. 28

Section 3: Glossary of terms **39**

Section 4: Geography **63**

Geographic Levels – Census Geography 64

Changes in Census Geography – 2016 boundaries as compared to 2011 boundaries 67

Additional Information for Census Subdivisions 70

Census Subdivision Type 70

Precision of Census Subdivision: 71

Geographic Levels – Postal Geography 73

Adding postal areas without duplication 76

City identification number (CityID) 76

Hierarchy of postal geography 78

Geographic Levels - Special Geography 78

We invite your comments **79**

List of available data products **79**

Introduction

Urban planning, social policy, and local marketing strategies require a comprehensive understanding of regional socio-economic characteristics. The T1 Family File (T1FF) data, available for low levels of geography, can contribute significantly to this knowledge. These data will be a valuable aid to anyone assessing the sociological and financial status of residents in the geographic area of interest to them.

The T1FF data includes tables on census families, individuals and seniors. These tables are compiled from information obtained through annual personal income tax returns and is updated annually.

For simplicity, this documentation has been divided into four sections:

- The first section deals with the source of the data, its vintage and accuracy and how the data are presented to maintain confidentiality.
- The second section on data tables includes notes of explanation and describes the format of the data tables.
- The glossary, in the third section, will provide the data user with definitions of the terms used in this documentation.
- The fourth section contains an explanation of the geographic levels available.

Section 1: The data

Data Source

The data are derived primarily from income tax returns. For the most part, tax returns were filed in the spring of the year following the reference year. The mailing address at the time of filing is the basis for the geographic information in the tables.

The T1 Family File (T1FF) approximates the total Canadian population. It contains information on sources of income and some demographic indicators. We have divided the T1FF data into three themes:

Census Families

The concept of family in the T1FF is based on the census family, which is a concept specific to Statistics Canada. Census families are married couples or couples living common law with or without children, or lone parents with at least one child living in the same dwelling. The residual population is called “persons not in census families” and is made up of persons living alone and of persons living in a household but who are not part of a couple family or lone-parent family. Other sources of data may use economic family or household. Economic families are groups of two or more people living in the same dwelling who are related to each other by blood, marriage, common law, or adoption. A ‘household’ is a person or a group of people occupying the same dwelling. Due to constraints associated with the data source, we are unable to disseminate data at the economic family and household level.

Starting with the 1992 tax year, common-law couples were recognized as a separate category on the T1 General Tax form. Beginning with the 2000 data, same-sex couples reporting as a couple are included as common-law couples, and therefore counted in the couple category.

The initial population used to develop the census family units comprises all tax filers for the reference year and represents approximately two-thirds of the Canadian population. The census family units are formed from information obtained on the tax returns of the tax filing family members.

First, tax filers from the same census family, including children, are matched using common links (e.g., spousal social insurance number, same surname, and same address). Prior to 1993, non-filing children were identified from information on their parents’ tax form. Information from the Federal Family Allowance Program was used to assist in the identification of children. Since 1993, children are added to the census family by using a file pertaining to Federal Child Benefits, the provincial births files and previous years of the T1FF.

The remaining tax filers who have not been matched in the census family formation process become *persons not in census families* (formerly non-family persons). They may be living with a census family to whom they are related (e.g., brother-in-law, cousin, grandparent) or unrelated (e.g., lodger, roommate). They may be living with other persons not in census families or living alone.

Individuals

Beginning with 1992 data, demographic statistics are included in the standard tables for both tax filers and the non-filing population. These statistics are derived from the small area and administrative family data tables (T1 Family File) built from income tax records and other sources of administrative data. For tables of previous years (up to and including 1991), demographic statistics were provided for tax filers only.

Seniors

The data tables on seniors is a subset of the individual and census families data tables and begin with 1990 tax year. These tables cover the entire population, but focus on older adults and seniors. A senior census family is a couple family where at least one of the partners is aged 55 or over, or a lone-parent family where the parent is aged 55 or over.

Data Vintage

The data are taken from tax records, and are the current data from tax returns filed for the year noted on the tables. For example, 2019 income records are taken from 2019 tax returns filed in the spring of 2020, with data released during the summer of 2021. Data are released on an annual basis.

Data Quality

The data appearing in the tables are taken directly from the T1 Family File (T1FF), built from the income tax and a file pertaining to Federal Child Benefits. Information on income is obtained from the tax filers, for both themselves and their non-filing spouses. Demographic information is derived from tax filers and non-filing spouses and/or children, such as the estimates of the "number of persons" and "total tax filers and dependants".

In 2019, about 75.8% of Canadians (of all ages) filed tax returns (see Table A).

Table A
Coverage

Tax year	Number of Tax Filers ('000)	Date of Population Estimate	Population ('000)	Percent Coverage
1990	18,450	1-Apr-91	27,936	66.0
1991	18,786	1-Apr-92	28,265	66.5
1992	19,267	1-Apr-93	28,597	67.4
1993	19,882	1-Apr-94	28,905	68.8
1994	20,184	1-Apr-95	28,211	71.5
1995	20,536	1-Apr-96	28,515	72.0
1996	20,772	1-Apr-97	28,819	72.1
1997	21,113	1-Apr-98	30,082	70.2
1998	21,431	1-Apr-99	30,317	70.7
1999	21,893	1-Apr-00	30,594	71.6
2000	22,249	1-Apr-01	30,911	72.0
2001	22,804	1-Apr-02	31,252	73.0
2002	22,968	1-Apr-03	31,548	72.8
2003	23,268	1-Apr-04	31,846	73.1
2004	23,625	1-Apr-05	32,143	73.5
2005	23,952	1-Apr-06	32,471	73.8
2006	24,259	1-Apr-07	32,818	73.9
2007	24,624	1-Apr-08	33,191	74.2
2008	24,987	1-Apr-09	33,605	74.4
2009	25,244	1-Apr-10	34,002	74.2
2010	25,484	1-Apr-11	34,368	74.2
2011	25,870	1-Apr-12	34,754	74.4
2012	26,160	1-Apr-13	35,030	74.7
2013	26,520	1-Apr-14	35,416	74.9
2014	26,879	1-Apr-15	35,755	75.2
2015	27,119	1-Apr-16	36,147	75.0
2016	27,406	1-Apr-17	36,561	75.0
2017	27,796	1-Apr-18	36,890	75.3
2018	28,336	1-Apr-19	37,408	75.7
2019	28,784	1-Apr-20	37,980	75.8

Note: Percent coverage is based on a comparison of two data sets produced by Statistics Canada, the number of tax filers in the T1FF produced by the Centre for Income and Socioeconomic Well-being Statistics' and the latest population estimates produced by the Centre for Demography (table 17-10-0009-01, now available on the Statistics Canada web site www.statcan.ca.

Most children do not file because they have low or no income. Improvements have been made to the process of identifying children. For example, the introduction of the Universal Child Care Benefit program in 2006, and subsequently the Canadian Child Benefit in 2016, has allowed the identification of more children under the age of six. These changes have resulted in improved coverage of children in the T1FF data compared to the official Statistics Canada population estimates. The impact of these changes is most notable in the counts and median total income of lone-parent families although it is not possible to distinguish the precise impact of the improvements separately from normal year-to-year change.

Some elderly Canadians receiving only Old Age Security (OAS) pension and Guaranteed Income Supplement (GIS) do not file because they have low or no taxable income. However, with the introduction of the federal sales tax (FST) credit in 1986 and the goods and services tax (GST) credit in 1989, the percentage of the elderly population filing tax returns has increased. In 2019, 95.7% filed tax returns, up from 75% in 1989 (when comparing tax filers aged 65 years or more with the 65 years or more population estimate counts to July 1, 2020, available from Statistics Canada's website web table 17-10-0005-01).The introduction of the FST and GST credits has also resulted in more low-income families filing tax returns.

The initial population used to develop the estimated population counts comprise all tax filers for the reference year and represents almost three-quarter of the Canadian population. Tax filers from the same census family including children are matched using common links (e.g., same name, same address). When there are indications that one or several members of a census family are missing (for instance children), those members are imputed. The remaining tax filers who have not been matched in the census family formation process become non-census family persons. The resulting population counts approximate the total Canadian population.

The Centre for Income and Socioeconomic Well-being Statistics' population estimates compare well with estimates obtained through other sources. For example, coverage rates by age from the data tables, compared to the official population estimates, are:

Table B
Coverage by Age and by Province, 2019

Rates of Coverage by Age	percent
under 20	102.2
20 to 24	88.4
25 to 29	94.1
30 to 34	94.4
35 to 39	95.2
40 to 44	95.3
45 to 49	94.8
50 to 54	93.5
55 to 59	92.8
60 to 64	93.0
65 to 74	94.9
75+	95.5
Total	95.7
Rates of Coverage by Province	
Newfoundland & Labrador	97.9
Prince Edward Island	94.4
Nova Scotia	95.1
New Brunswick	96.7
Quebec	97.1
Ontario	95.1
Manitoba	95.9
Saskatchewan	96.9
Alberta	96.1
British Columbia	94.2
Yukon Territory	89.7
Northwest Territories	94.3
Nunavut	95.1
Canada	95.7

Note: Coverage rates by age and by province are based on comparisons with the estimated population counts to July 1, 2020 available in web table 17-10-0005-01 from Statistics Canada.

Beginning in 1992, "Total income" and "family total income" were changed to include income of non-filing spouses reported on the tax filer's income tax return. This increased the population of lower income individuals, subsequently lowering the median total income of the population. This also caused an increase in total census family income as well as an increase in median census family income for 1992. Starting with 2001 data, wage and salary income of non-filing spouses can be identified, in some cases, from T4 earnings statements.

When compared to other sources, T1FF median Census family income at the Canada level has been a few percentage points below. In 2019 there was a 4.5% difference in the median Census family income at the Canada level between T1FF and the Canadian Income Survey (CIS) (Table C).

Table C
Median Income of Census Families

Year	Median Income, All Census families		Ratio
	T1FF	CIS	
	dollar amount		percent
2014	78,870	82,700	95.4
2015	80,940	84,700	95.6
2016	82,110	85,100	96.5
2017	84,950	88,900	95.6
2018	87,930	93,300	94.2
2019	90,390	94,600	95.5

Note: Compared with custom tabulation from the Canadian Income Survey.

As for the T1FF median income for individuals, when compared at the Canada level, it has been just a bit lower. In 2019 there was a 0.24% difference in the median income for individuals at the Canada level between T1FF and the CIS (Table D).

Table D
Median Income of Individuals

Year	Median Income, Individuals		Ratio
	T1FF	CIS	
	dollar amount		percent
2014	32,790	32,800	99.97
2015	33,920	32,800	103.41
2016	36,300	33,600	108.04
2017	35,680	35,000	101.94
2018	36,760	36,400	100.99
2019	37,710	37,800	99.76

Note: Compared with custom tabulation from the Canadian Income Survey.

The table below shows the coverage of government transfers at the individual level for 2019.

Table E
Coverage of Government Transfers, 2019 (Individual Level)

Transfer Payment	Coverage (%)	Source of Comparison
Employment Insurance Benefits	95.5	Web Table 36-10-0477-01 and QPIP Official Statistics[1]
Federal Child Benefits	93.7	Canada Revenue Agency, Benefits Statistics[3]
Canada/Quebec Pension Plans	93.2	Web Table 36-10-0477-01[2]
Old Age Security Benefits	98.2	Web Table 36-10-0477-01[2]
Social Assistance Benefits	54.7	Web Table 36-10-0484-01 4,[6]
Workers' Compensation Benefits	84.7	Web Table 36-10-0484-01[4]
Goods and Services Tax Credit	89.9	Canada Revenue Agency, Benefits Statistics[5]

1. Statistics Canada, System of National accounts, *Revenue, Expenditure and Budgetary Balance - General Governments, Quarterly* and Conseil de gestion de l'assurance parentale du Québec, Monthly Statistics, https://www.cgap.gouv.qc.ca/statistiques/index_en.asp
2. System of National Accounts, Statistics Canada, *Revenue, Expenditure and Budgetary Balance - General Governments, Quarterly.*
3. Canada Revenue Agency, Canadian Child Benefit Statistics.
4. System of National Accounts, Statistics Canada, Revenue, Expenditure and Budgetary Balance - Provincial Administration, Quarterly
5. Canada Revenue Agency, Benefits Statistics, Goods and Services Tax (GST) Credits
6. Includes transfers received by households from non-profit institutions, which is not included in the T1FF definition.

Confidentiality and Rounding

All data are subject to the confidentiality procedures of rounding and suppression.

To protect the confidentiality of Canadians, counts and amounts are rounded. Rounding may increase, decrease, or cause no change to counts and amounts. Rounding can affect the results obtained from calculations. For example, when calculating percentages from rounded data, results may be distorted as both the numerator and denominator have been rounded. The distortion can be greatest with small numbers.

Starting with the 2007 data, all aggregate amounts are rounded to the nearest $5,000 dollars. Also as of 2007, median incomes in the data tables are rounded to the nearest ten dollars (prior to 2007 they were rounded to the nearest hundred dollars).

Since 1990, data cells represent counts of 15 or greater, and are rounded to a base of 10. For example, a cell count of 15 would be rounded to 20 and a cell count of 24 would be rounded to 20.

For 1988 and 1989 data, all counts are 25 or greater and they are rounded to the nearest 25. Reported amounts are rounded to the nearest thousand dollars.

For data up to and including 1987, all counts are randomly rounded to a base of 5, and reported amounts are unrounded, but are adjusted according to the rounding of the counts.

In the data tables:

- Medians, and average amount are rounded to the nearest ten dollars;
- Percentages, ratios and indexes are published with one decimal and calculated on rounded data; therefore, the sum of percentages might not equal 100% in the case of small counts.

Suppressed Data

To maintain confidentiality, data cells have been suppressed whenever:

- areas comprise less than 100 tax filers;
- cells represent less than 15 observations;
- cells were dominated by a single observation;
- cells for median income were based on a rounded count of less than 20 observations.

Suppressed data may occur:

a) within one area:

- when amounts for one of the *income* categories is suppressed, a second category must also be suppressed to avoid disclosure of confidential data by subtraction (called residual disclosure) (see Table F);
- when amounts for one of the *gender* categories is suppressed, the other *gender* category must also be suppressed to avoid residual disclosure (see Table F);
- when amounts for one of the age group category is suppressed, another age group must also be suppressed to avoid residual disclosure.

b) between areas:

- when a variable amount in one area is suppressed, that variable amount is also suppressed in another area to prevent disclosure by subtraction.

Table F
Suppression of Income Data, an Illustration

Source of Income	Males	Females	Total
	amount (millions of dollars)		
Total Income	**14.6**	**7.9**	**22.5**
Wages/Salaries/Commissions	6.7	3.4	10.2
Net Self-Employment	0.3	0.2	0.5
Dividends and Interest Income	1.2	1.1	2.3
Employment Insurance Benefits	0.7	0.3	1.0
Old Age Security/Net Federal Supplements Benefits	0.7	0.5	1.1
Canada/Quebec Pension Plan	1.1	0.5	1.6
Federal Child Benefits	x†	x‡	0.1
Goods and Services Tax Credit/Harmonized Sales Tax Credit	x§	X§	0.2
Workers' Compensation Benefits	0.1	0.1	0.2
Social Assistance Benefits	0.2	0.2	0.5
Provincial Refundable Tax Credits and Family Benefits	0.1	0.1	0.2
Other Government Transfers	0.1	0.1	0.2
Private Pensions	1.9	0.4	2.3
Registered Retirement Savings Plan Income	0.1	0.1	0.2
Other Income	0.6	0.6	1.2

x suppressed to meet the confidentiality requirements of the *Statistics Act*
† confidential when reported by fewer than 15 observations. (In the data supplied to clients, the suppressed cell will contain a "0").
‡ for the same income variable, the value for the opposite gender was suppressed in the table to avoid disclosure by subtraction.
§ the value for a second income variable was suppressed elsewhere in the table to avoid disclosure by subtraction.

Census Family Low Income Measures

The Census Family Low Income Measure (CFLIM) is a relative measure of low income. It represents a fixed percentage (50%) of adjusted median census family income, where adjusted indicates a consideration of family needs. Although the CFLIM can be calculated using different income concepts, it is typically derived according to the after-tax income (CFLIM-AT).

When calculating the CFLIM thresholds, the adjustment factor applied to the family after-tax income reflects the precept that family needs increase with census family size. A person is considered to be in low income when their adjusted family income after-tax is below the CFLIM-AT threshold associated with their census family size.

In 2018 an update to the CFLIM methodology was introduced ensure better alignment of T1FF data with other Statistics Canada Low Income Measure data (i.e. such as that published by the 2016 Census of Population and the Canadian Income Survey). As such, and in accordance with the current standard for analysing the low income situation of individuals, T1FF now only produces a Census Family After-Tax LIM (CFLIM-AT) and no longer releases in its standard products LIM data according to the formerly available CFLIM based on before-tax income.

A more detailed paper regarding the differences in LIMs related data between the Census and T1FF is available through the Income Research Paper series, catalogue no. 75F0002M, "Low Income Measure: Comparison of Two Data Sources, T1 Family File and 2016 Census of Population", 2018. Regarding the specific changes to the T1FF CFLIM methodology and their impact, see catalogue no. 75F0002M, "Methodology Changes: Census Family Low Income Measure based on the T1 Family File", 2018.

Methodology for the Census Family Low Income Measures

In the T1FF data, the CFLIM-AT is calculated according to census families. Here are the key components behind the calculation of the CFLIM-AT statistics.

1. For each census family, determine the **adjustment factor** used to calculate adjusted family after-tax income. The factor is equal to the square root of the family size.
2. For each census family, calculate an **adjusted family after-tax income** by dividing their family after-tax income by their adjustment factor calculated at step 1. For persons not in census families, for whom the adjustment factor is 1.0, the adjusted family after-tax income is equal to the individual's after-tax income.

3. Determine the **median adjusted family after-tax income**. The adjusted family after-tax income is assigned to each individual, so that the median is the adjusted family after-tax income where 50% of individuals have a smaller adjusted family after-tax income and 50% have a higher adjusted family after-tax income.
4. The **CFLIM-AT threshold** for a family of size one is 50% of the median adjusted family after-tax income. The CFLIM-AT thresholds for other census family sizes are equal to this value multiplied by the corresponding adjustment factor.
5. **Persons in low income** are those whose adjusted family after-tax income is below the CFLIM-AT thresholds. Those whose adjusted family after-tax income is equal to or above the CFLIM-AT thresholds are not considered in low income.
6. This process is repeated annually. Thus, the CFLIM-AT thresholds for each year are derived from the reported incomes of that year.

Data and Thresholds for Census Family Low Income Measure

The Census Family After-Tax LIM (CFLIM-AT) information is included in the T1FF Individual Table 13 (web table 11-10-0018-01) and T1FF Family Table 20 (web table 11-10-0020-01). Although the updated methodology was introduced in April 2018 with 2015 tax data, data tables for CFLIM-AT include data as far back as tax year 2004. Additional statistics were also introduced in T1FF Individual Table 13: “Percentage of individual and of families below the CFLIM-AT” and the “Average income gap-ratio of individuals based on adjusted family income” (see Glossary for more detailed definitions). These statistics provide an additional perspective on the situations of individuals living in low income situations.

Data linked to the total population which can be used as the denominator when calculating rates of low income can be found in the T1FF Family Table 19 (web table 11-10-0017-01). The table includes the count of families according to the family type and to the count of individuals by age group in these types of families. It also includes the before-tax and after-tax median family income.

To summarize, three factors have been modified in the updated methodology:

- In the T1FF standard CFLIM tables, the CFLIM thresholds are now exclusively derived using family after-tax income.
- The adjustment factor for the family income is now based on the square root of the family size. The former methodology used predetermined factors based on a combination of family type, family composition and family size.
- Adjusted family income is assigned at the individual level to calculate the median adjusted family income, not at the family level. In the former methodology, the median adjusted family income was assigned at the family level (as opposed to the individual level) before the median adjusted family income was calculated.

Table G outlines the After-Tax Census Family Low Income Measures (CFLIM-AT) thresholds for the tax year 2019.

Table G
2019 Thresholds for After-Tax Census Family Low Income Measure

	After-Tax Census Family Low Income Measure Thresholds
Number of family members	dollar amount
1	22,449
2	31,748
3	38,883
4	44,898
5	50,197
6	54,989
7	59,394
8	63,495
9	67,347
10	70,990

Example: The CFLIM-AT for any census family size can be calculated by multiplying $22,449 by the square root of the family size. For example, the after-tax CFLIM for a family of 4 is $44,898. This is calculated by multiplying $22,449 by 2 (square root of 4).

Other Low-Income Statistics

LIM statistics are also available from the Census and the Canadian Income Survey (CIS). In those data sources, LIMs are derived according to the household. These two other sources of low income statistics include additional measures of low income such as the Market Basket Measure (MBM) and the Low Income Cut-Offs (LICO). Not all components required to calculate the MBM are available in T1FF. As for the LICO, it is generally seen as an outdated measure no longer recommended as a valid approach for studying low income situations in Canada, although it is still sometime used for historical comparisons.

Section 2: The data tables

Data Table Contents

The following section lists the T1FF standard tables for census families, individuals and seniors. These standard tables are available at no cost on Statistics Canada's website for Canada, provinces and territories, census metropolitan areas and census agglomerations (CA starting as of 2008). Once on the Statistics Canada website click on 'Data', and then under 'Survey or statistical program' select 'Annual Income Estimates for Census Families and Individuals (T1 Family File)', or search using the web table number. For a relatively low fee, versions of the standard tables are also available for other levels of geography including federal electoral districts, economic regions, census divisions, census subdivisions (new as of the 2019 data tables), and census tracts. Postal geography is also available for these standard tables (please refer to the section "Geographic Levels – Postal Geography" of this document). These lower level geography tables can be purchased from Statistics Canada's Data Services Centres. In some cases, tables retrieved in an Excel format have been divided in parts for display purposes. For example, some large tables with breakdown for sex will be broken down in 3 Excel tables: total, male and female.

In the table descriptions, in addition to the standard table number and the new web table number used in the current Statistics Canada website, the former CANSIM number has been included.

Characteristics such as age and marital status are as of December 31 of the reference year. The mailing address at the time of filing is the basis for the geographic information in the tables.

Tables cover a mix of income and demographic variables. The series of tables on individuals and census families also include two special types of tables referred to as Economic Dependency Profile and Labour Income Profile.

Economic Dependency Profile:

The Economic Dependency Profile tables provide information on government transfers by type of payment and their impact on Canadians living in a given geographical area. The impact is shown through the ratio of *transfer dollars* to the *total employment income* reported by Canadians.

Beginning with 1988, the table Economic Dependency Profile includes the federal sales tax (FST) credit as an additional component of transfer payments. In 1990, the goods and services tax (GST) credit began replacing the FST credit, and completely replaced it by 1991. Beginning with the 1997 data, this became the goods and services tax (GST)/harmonized sales tax (HST) credit.

The provincial tax credits and non-taxable income are included in transfer payments and in total income for the first time with the 1990 data. This category was split in 1994 to show separately workers' compensation benefits, social assistance benefits, and provincial refundable tax credits/family benefits.

The addition of variables such as GST and provincial tax credits increases the sums reported for transfer payments and has an impact on the economic dependency ratios. These changes should be taken into consideration when making comparisons to data from previous years.

Beginning in 1993, the Canada Child Tax Benefit (CCTB) replaces the Federal Family Allowance Program and child tax credits. The Universal Child Care Benefit (UCCB) was added to the CCTB beginning with the 2006 data in the statistical tables. Both the CCTB and UCCB ended in June 2016 and were replaced by the Canadian Child Benefit (CCB). Although the UCCB program is no longer in effect, some tax filers were still receiving retroactive UCCB amounts after 2016.

Starting with the 1996 data, a dependency ratio is calculated for government transfers (a ratio that, for the first time, excludes private pensions).

As of 2018, changes in how some provincial refundable tax credits aimed at seniors are tabulated could affect statistics for provincial refundable tax credits.

The following table indicates which transfer payments appear on the tables. The variables that apply to the transfer payments are indicated with a "√".

Table H
Data Table Contents by Transfer Payment

Transfer Payment	Number reporting	Amount ($'000)	Contributes to EDR	Provincial Index	Canadian Index
Employment Income	√	√			
Government Transfers	√	√	√	√	√
Employment Insurance Benefits	√	√	√		
GST/HST Credit	√	√	√		
Federal Child Benefits	√	√	√		
Old Age Security/Net Federal Supplements Benefits	√	√	√		
Canada/Quebec Pension Plans	√	√	√		
Workers' Compensation Benefits	√	√	√		
Social Assistance Benefits	√	√	√		
Provincial Refundable Tax Credits/Family Benefits	√	√	√		
Other Government Transfers	√	√	√		

Labour Income Profile:

The Labour Income Profile tables contains counts and total income amounts data for persons with any type of income, as well as more detailed counts and sources of income for persons with labour income. These tables also look at different combinations of types of labour income.

The following table indicates the types of income statistics that are included in the Labour Income Profile table. The variables that apply to each type of income are indicated with a "√".

Table I
Labour Income Statistics Data Table Content

Labour Income Statistics	Number Reporting	Amount ($'000)	Median ($)	Provincial Index	Canadian Index
Total Income	√	√	√	√	√
Labour Income	√	√			
Employment Income	√	√	√	√	√
Wages/Salaries/Commissions					
Net Self-Employment Income	√	√			
Wages/Salaries/Commissions only	√	√			
Net Self-employment Income only	√	√			
Wages/Salaries/Commissions and Net Self-Employment Income	√	√			
Employment Insurance Benefits	√	√		√	√

Tables on Census Families:

Standard tables on census families started in 1990. Starting with the 1994 tax year, two tables were added to the census family series, bringing the total number of standard tables to 16.

Beginning with the 1995 data, a 17th table was added to the series; this table looks at low income among census families, according to the Low Income Measure (LIM). Starting with the 1997 tax year, a new table (the 18th) was introduced showing after-tax low income families, based on the After-Tax Low Income Measure. Both these tables were discontinued in 2016 when tables based on the updated after-tax Census Family Low Income Measure (CFMLIM) methodology were introduced. Content similar to the former family table 18 can now be found in I-13, F-19 and F-20.

As of 2007, family table 16 on census families and persons by language of tax form was terminated.

As of 2016, tables F-11 and F-12 on counts of individuals with labour income and employment insurance were moved to the Individual table series and were renumbered as I-11 and I-12.

The table topics are the following:

Table F-01: Summary census family income table

Web Table 11-10-0009-01 (formerly CANSIM Table 111-0009)

Characteristics of families, summary census family income table

- Count of tax filers
- Count of tax filers and dependants by age groups: under 15, 15-64, 65 and over, total
- Count of all census families (couple families + lone-parent families) and the number of persons in census families; similar counts are also given for couple families, lone-parent families and persons not in census families
- Median family total income and median individual total income for all census families, for couple families, for lone-parent families and for persons not in census families
- Count of all census families with employment income, of persons not in census families with employment income, and their median employment income
- Count of dual-earner couple families, of single-earner-male families, of single-earner-female families, and the median employment income of these families
- Count of all census families and of persons not in census families receiving transfer payments, and the median amount of transfer payments
- Count of census families with at least one member with labour income; the number of census families receiving Employment Insurance (EI) benefits and the median amount received; count of persons not in census families with labour income, the number receiving EI benefits and the median amount received

Table F-02: Tax filers and dependants by age groups and census family type

Web Table 11-10-0010-01 (formerly CANSIM Table 111-0010)

Characteristics of families, tax filers and dependants by age groups and census family type

- Count of parents and children in couple families, by age groups
- Count of parents and children in lone-parent families, by age groups
- Count of persons not in census families by age groups
- Count and percentage of tax filers and dependants by age groups
- Average age of tax filers and dependants

Table F-03: Census families by age of older partner or parent and number of children

Web Table 11-10-0011-01 (formerly CANSIM Table 111-0011)

Characteristics of families, census families by age of older partner or parent and number of children

The non Web Table version of this table is in 3 parts.

Table F-03a:

- Count of couple families by age of older partner/parent and by number of children
- Average family size for all couple families and for couple families with children
- Median total income of couple families by number of children, of all couple families and of couple families with children

Table F-03b:

- Count of lone-parent families by age of parent and by number of children
- Count of male and of female (and total) lone-parent families by age of parent
- Average family size of lone-parent families by age of parent
- Median total income of lone-parent families by number of children and sex of parent

Table F-03c:

- Count of all census families by number of children and by age of (older) partner/parent
- Average family size of all census families and of census families with children, by age of (older) partner/parent
- Median total income of all census families by number of children, of all census families and of census families with children

Table F-04: Distribution of total income by census family type and age of older partner, parent or individual

Web Table 11-10-0012-01 (formerly CANSIM Table 111-0012)

Characteristics of families, distribution of total income by census family type and age of older partner, parent or individual

The non Web Table version of this table is in 3 parts.

Table F-04a:

- Count of couple families by age of older partner and by cumulative total family income group; median family total income by age group of older partner

Table F-04b:

- Count of lone-parent families by age of parent and by cumulative total family income group; median family total income by age group of parent

Table F-04c:

- Count of persons not in census families by age and by cumulative total income group; median total income by age group

Table F-05: Census families by total income, family type and number of children

Web Table 11-10-0013-01 (formerly CANSIM Table 111-0013)

Characteristics of families, census families by total Income, family type and number of children

The non Web Table version of this table is in 2 parts.

Table F-05a:

- Count of couple families by number of children and by cumulative total family income group, showing the median total family income by number of children

Table F-05b:

- Count of lone-parent families by number of children and by cumulative total family income group, showing the median total family income by number of children

Table F-06: Sources of income by census family type

Web Table 11-10-0014-01 (formerly CANSIM Table 111-0014)

Characteristics of families, sources of income by census family type

- Sources of income (number reporting and amount reported) for couple families, lone-parent families, persons not in census families and total for all census families and persons not in census families.
- The income sources are:
    - Employment income (total)
        - Wages, salaries and commissions
        - Net self-employment income
            - Farm and fish net self-employment income
            - Other net self-employment income

- Dividend and interest income
- Government transfers
  - Employment Insurance (EI) benefits
  - Old Age Security (OAS) pension benefits/net federal supplements
  - Canada/Quebec Pension Plan (CPP/QPP) benefits
  - Federal Child Benefits
  - Goods and services tax (GST) credit/harmonized sales tax (HST) credit
  - Workers' Compensation Benefits
  - Social Assistance Benefits
  - Provincial refundable tax credits/family benefits
  - Other Government Transfers
- Private pensions
- RRSP income
- Other income
- Total income

Table F-07: Economic dependency profile of couple families

Web Table 11-10-0019-01 (formerly CANSIM Table 111-0016)

Characteristics of families, Economic dependency profile by census family type

- For all couple families, for male partners, for female partners, for children and for the entire population: the number reporting employment income and the value reported, the number reporting transfer payments and the median value reported. These transfer payments include:
  - All government transfers
    - Employment Insurance (EI) benefits
    - Goods and services tax (GST) credit/harmonized sales tax (HST) credit
    - Federal Child Benefits
    - Old Age Security (OAS) pension benefits/net federal supplements
    - Canada/Quebec Pension Plan (CPP/QPP) benefits
    - Workers' Compensation Benefits
    - Social Assistance Benefits
    - Provincial refundable tax credits/family benefits
    - Other Government Transfers
  - Private pensions (up to the year 2006)

Table F-08: Economic dependency profile of lone-parent families and persons not in census families

Web Table 11-10-0019-01 (formerly CANSIM Table 111-0016)

Characteristics of families, Economic dependency profile by census family type

- For all lone-parent families, for parents, for children, for persons not in census families and for the entire population: the number reporting employment income and the value reported, the number reporting transfer payments and the median value reported. These transfer payments include:
  - All government transfers
    - Employment Insurance (EI) benefits
    - Goods and services tax (GST) credit/harmonized sales tax (HST) credit

        - Federal Child Benefits
        - Old Age Security (OAS) pension benefits/net federal supplements
        - Canada/Quebec Pension Plan (CPP/QPP) benefits
        - Workers' Compensation Benefits
        - Social Assistance Benefits
        - Provincial refundable tax credits/Family benefits
        - Other Government Transfers
    - Private pensions (up to the year 2006)

Table F-09: Labour income profile of couple families

Web Table 11-10-0022-01 (formerly CANSIM Table 111-0017)

Characteristics of families, Labour income profile by census family type

- Count of couple families, of male partners, of female partners and of children in couple families, and of the entire population
- For couple families, for male partners, for female partners and for children in couple families and for the entire population: counts of numbers reporting labour income and the value reported.
- The different incomes shown are:
    - Total income
    - Labour income
        - Employment income
            - Wages/salaries/commissions
            - Net self-employment income
        - Employment Insurance (EI) benefits

Table F-10: Labour income profile of lone-parent families and persons not in census families

Web Table 11-10-0022-01 (formerly CANSIM Table 111-0017)

Characteristics of families, Labour income profile by census family type

- Count of lone-parent families, of parents and of children, of persons not in census families and of the entire population
- For lone-parent families, for parents and for children in lone-parent families, for persons not in a census family and for the entire population: counts of numbers reporting labour income and the value reported. The different incomes shown are:
    - Total income
    - Labour income
        - Employment income
            - Wages/salaries/commissions
            - Net self-employment income
        - Employment Insurance (EI) benefits

Table F-13: Single-earner and dual-earner census families by number of children

Web Table 11-10-0028-01 (formerly CANSIM Table 111-0020)

Characteristics of families, single-earner and dual-earner census families by number of children

- Number reporting, total employment income of parent/partners reported and the median employment income of parent/partners for:

- ▶ Male single-earner couple families by number of children
- ▶ Female single-earner couple families by number of children
- ▶ Dual-earner couple families by number of children
- ▶ Lone-parent families by number of children

Note: **Excluded** from this table are census families where a spouse (either one in couple families, or the sole parent in lone-parent families) reported negative employment income, and census families where both spouses (in couple families, or the sole parent in lone-parent families) reported no employment income.

Table F-14: Couple families by percentage of wife's contribution to couple's employment income and by number of children

Web Table 11-10-0029-01 (formerly CANSIM Table 111-0021)

Characteristics of families, couple families by wife's contribution to couple's employment income and by number of children

The non Web Table version of this table is in 3 parts.

Table F-14a:

- Counts of husband-wife families by number of children and by percentage of wife's contribution to the husband-wife employment income

Table F-14b:

- Counts of husband-wife families by age of wife and by percentage of wife's contribution to the husband-wife employment income

Table F-14c:

- Counts of husband-wife families by family employment income range and by percentage of wife's contribution to the husband-wife employment income

Note: **Excluded** from this table are:

- same-sex couples,
- families where a spouse (either one) reported negative employment income, and
- families where both spouses reported no employment income.

Table F-15: Census families with children by age of children and children by age groups

Web Table 39-10-0041-01 (formerly CANSIM Table 111-0022)

Characteristics of families, census families with children by age of children and children by age groups

- Counts of census families (couple, lone-parent and total for all census families) by age of children
- Counts of children in census families (couple, lone-parent and total for all census families) by age of children
- The age groups used are:
  - ▶ All children under 6 years
  - ▶ All 6-14
  - ▶ All 15-17
  - ▶ Some under 6 and some 6-14
  - ▶ Some under 6 and some 15-17
  - ▶ Some 6-14 and some 15-17
  - ▶ Some under 6, some 6-4 and some 15-17

- All under 18
- Some under 18 and some 18 and over
- All 18 and over

Table F-19: Census families by family type and family composition including before and after-tax median income of the family

Web Table 11-10-0017-01 (formerly CANSIM Table 111-0045)

Family characteristics, Census families by family type and family composition including before and after-tax median income of the family

This table contains the total family and individual information for the variables used in the CFLIM family table F-20 and individual table I-13. It also contains some of the information previously found only in table F-18

For all family units (including size 1), census families, couple families, lone-parent families, and persons not in census families, the table contains the following information:

- Count of all family units (including size 1), census families, couple families, lone-parent families, and persons not in census families by number of children and total
- Number of persons within all family units (including size 1), census families, couple families, lone-parent families, and persons not in census families by number of children and total
- Number of persons 0 to 17 years of age by number of children within a census family and total
- Number of persons 18 to 64 years of age by number of children within a census family and total
- Number of persons 65 years of age and over by number of children within a census family and total
- Median before-tax family income by number of children and total
- Median after-tax family income by number of children and total

Includes data as of 2004.

Table F-20: After-tax low income status of census families based on Census Family Low Income Measure (CFLIM-AT), by family type and family composition

Web Table 11-10-0020-01 (formerly CANSIM Table 111-0047)

Characteristics of families, After-tax low income status of census families based on Census Family Low Income Measure (CFLIM-AT), by family type and family composition

This table is based on the updated methodology for the census family low income measures.

According to the Census Family Low Income Measure (CFLIM-AT), the information as outlined below is available for low-income family units (including size 1), census families, couple families, lone-parent families, and persons not in census families:

- Count of low-income family units (including size 1), census families, couple families, lone-parent families, and persons not in census families by number of children and total
- Median after-tax family income by number of children and total

Includes data as of 2004.

Table F-21: Census families with dividend and interest income by family type

Web Table 11-10-0069-01

Characteristics of families, Census families with dividend and interest income by family type

For all family units (including size 1), census families, couple families, lone-parent families, and persons not in census families, the table contains statistics (counts, aggregate amounts and medians) for the following information:

- All dividend and interest income
- Dividend income only
- Interest income only

Includes data as of 2016.

Table F-22: Census families with capital gains by family type

Web Table 11-10-0071-01

Characteristics of families, Census families with capital gains by family type

For all family units (including size 1), census families, couple families, lone-parent families, and persons not in census families, the table contains capital gains information for the following statistics

- Number
- Amount of capital gain ($000)
- Median capital gain amount ($)
- Median total income ($)
- Median total income including capital gains ($)

Includes data as of 2016.

Tables on Individuals:

The tables on individuals contain counts and income amounts data for all persons with income. Also included are demographic data on the Canadian population, such as marital status, sex, age groups and single years of age.

Standard tables on individuals started in 1986. They included a basic series of tables, plus the Economic Dependency Profile and Labour Income Profile. Beginning with the 1989 data, the number of basic tables for each area was reduced from nine to five. It is important to note that this reduction in tables has not resulted in any loss of information from previous years. A reformatting of existing tables was the primary reason for the change. A sixth table was added to the series with the release of the 1999 data, a seventh table was added with the release of the 2003 data and an eighth table was added with the release of the 2007 data.

As of 2016, the family tables F-11 and F-12 on counts of individuals with labour income and employment insurance (EI) benefits were moved to the individual table series and were renumbered as I-11 and I-12.

Before 2016, the data tables on Individuals were referred to as the Neighbourhood income and demographics tables.

The table topics are the following:

Table I-01: Tax filers and dependants, summary table, income and demographics of individuals

Web Table 11-10-0004-01 (formerly CANSIM Table 111-0004)

Characteristics of individuals, tax filers and dependants, summary table, income and demographics of individuals

- All persons
- Tax filers
- Persons with total income
- Persons reporting employment income and/or Employment Insurance (EI) benefits
- Persons reporting Federal Child Benefits

For data prior to 1992, demographic characteristics are provided for tax filers only.

Table I-02: Tax filers and dependants by sex, marital status and age groups

Web Table 11-10-0005-01 (formerly CANSIM Table 111-0005)

Characteristics of individuals, tax filers and dependants by sex, marital status and age groups

- Marital status

The marital status "Common Law" is reported in this table. This is as a result of the Canada Revenue Agency providing tax filers with a separate box permitting common-law couples to indicate their marital status. For data prior to 1992, it is undetermined where common-law couples would have reported their marital status on the individual income tax return.

For data prior to 1992, demographic characteristics are provided for tax filers only.

Table I-03: Tax filers and dependants by single years of age

Web Table 11-10-0006-01 (formerly CANSIM Table 111-0006)

Characteristics of individuals, tax filers and dependants by single years of age

The non Web Table version of this table is in 3 parts.

Table I-03a:

- Males by single year of age

Table I-03b:

- Females by single year of age

Table I-03c:

- Total by single year of age

Table I-04: Tax filers and dependants with income by source of income

Web Table 11-10-0007-01 (formerly CANSIM Table 111-0007)

Characteristics of individuals, tax filers and dependants with income by source of income

- Males with income by source of income
- Females with income by source of income
- Total with income by source of income

Table I-05: Tax filers and dependants with income by total income, sex and age groups

Web Table 11-10-0008-01 (formerly CANSIM Table 111-0008)

Characteristics of individuals, tax filers and dependants with income by total income, sex and age groups

The non Web Table version of this table is in 3 parts.

Table I-05a:

- Males with income by total income and age groups

Table I-05b:

- Females with income by total income and age groups

Table I-05c:

- Total with income by total income and age groups

Table I-06: Tax filers and dependants with income by sex, income taxes, selected deductions and benefits

Web Table 11-10-0034-01 (formerly CANSIM Table 111-0026)

Characteristics of individuals, tax filers and dependants with income by sex, income taxes, selected deductions and benefits

- Males by total income, income taxes paid, capital gains, selected deductions and selected benefits
- Females by total income, income taxes paid, capital gains, selected deductions and selected benefits
- Total by total income, income taxes paid, capital gains, selected deductions and selected benefits

Table I-07: Tax filers and dependants with income by after-tax income, sex and age groups

Web Table 11-10-0050-01 (formerly CANSIM Table 111-0043)

Characteristics of individuals, tax filers and dependants with income by after-tax income, sex and age groups

The non Web Table version of this table is in 3 parts.

Table I-07a:

- Males with income by after-tax total income and age groups

Table I-07b:

- Females with income by after-tax total income and age groups

Table I-07c:

- Total with income by after-tax total income and age groups

Table I-08: Tax filers and dependants with income by income taxes and after-tax income, sex and age groups

Web Table 11-10-0051-01 (formerly CANSIM Table 111-0044)

Characteristics of individuals, tax filers and dependants with income by income taxes and after-tax income, sex and age groups

- Males with income by income taxes and after-tax income and age groups
- Females with income by income taxes and after-tax income and age groups
- Total with income by income taxes and after-tax income and age groups

Table I-09: Economic dependency profile of individuals

Web Table 11-10-0033-01 (formerly CANSIM Table 111-0025)

Characteristics of individuals, Economic dependency profile of individuals

Each table contains the following information for government transfers (total) and each of its components:

- Number: Total number of individuals in receipt of at least one of the transfers.
- Amount ($'000): Total transfers expressed in thousands of dollars.
- Employment Income ($'000): Total employment income in thousands of dollars. Employment income includes wages and salaries, commissions from employment, training allowances, tips and gratuities, net self-employment income (net income from business, profession, farming, fishing and commissions) and status Indian employment income (new in 1999).
- Economic Dependency Ratio (EDR): For a given area, the EDR is the ratio of transfer dollars to every $100 of total employment income. For example, where a table shows an EDR of 12.1, it means that $12.10 was received in transfer payments for every $100 of employment income for that area.
- Provincial Index (Province = 100): The EDR for the area is expressed as a percentage of the EDR for the province. For example, if the EDR for an area has a provincial index of 110, that EDR is 10% higher than the provincial EDR.
- Canadian Index (Canada = 100): The EDR for the area is expressed as a percentage of the EDR for Canada. Hence, if the Canadian index for an area is 95, that area's EDR is 95% of the national EDR.

Table I-10: Labour income profile of individuals

Web Table 11-10-0031-01 (formerly CANSIM Table 111-0024)

Characteristics of individuals, Labour income profile of individuals

The Labour Income Profile table is divided into the categories below. A brief description of each category follows. See also the Glossary.

- Tax filers and dependants: This represents an estimate of the total population as derived from the tax file. Included here are tax filers, their non-filing spouse and their children; the latter can be filing or non-filing children. Spouses and children can be identified by the information on a tax filer's return, from T4 records and from Federal Child Benefits.
- Number: The total number of tax filers and imputed spouses reporting income for the period represented in the data table.
- Amount ($'000): The total amount of reported and imputed income, expressed in thousands of dollars.
- Median ($): Half of the population reported less than or equal to the median income, and the other half reported more than or equal to the median. See glossary for further explanation.
- Provincial Index (Province = 100): The median income for the area is expressed as a percentage of the median income for the province.
- Canadian Index (Canada = 100): The median income for the area is expressed as a percentage of the median income for Canada.

Table I-11: Tax filers and dependants 15 years of age and over with labour income by sex and age groups

Web Table 11-10-0023-01 (formerly CANSIM Table 111-0018)

Characteristics of individuals, tax filers and dependants 15 years of age and over with labour income by sex and age groups

- Count of tax filers and dependants by age groups and sex
- Count of tax filers and dependants with labour income by age groups and sex
- Participation rates by age groups and sex

Table I-12: Tax filers and dependants 15 years of age and over receiving employment insurance by age groups and sex

Web Table 11-10-0027-01 (formerly CANSIM Table 111-0019)

Characteristics of individuals, tax filers and dependants 15 years of age and over receiving employment insurance by age groups and sex

- Count of tax filers and dependants with labour income by age groups and sex
- Count of Employment Insurance (EI) benefits recipients by age groups and sex

Table I-13: After-tax low income status of tax filers and dependants based on Census Family Low Income Measure (CFLIM-AT), by family type and family type composition

Web Table 11-10-0018-01 (formerly CANSIM Table 111-0046)

Characteristics of individuals, After-tax low income status of tax filers and dependants based on Census Family Low Income Measure (CFLIM-AT), by family type and family type composition

This table is based on the updated methodology for the census family low income measures.

According to the Census Family Low Income Measure (CFLIM-AT), the information as outlined below is available for persons in low-income family units (including size 1), census families, couple families, lone-parent families, and persons not in census families:

- Number of persons within family units (including size 1), census families, couple families, lone-parent families, and persons not in census families by number of children and total
- Number of persons 0 to 17 years of age by number of children within a census family and total
- Number of persons 18 to 64 years of age by number of children within a census family and total
- Number of persons 65 years of age and over by number of children within a census family and total

For information as outlined above for number of persons in low-income according to the Census Family Low Income Measure (CFLIM-AT) the percentage of persons in low income and average low-income gap ratio (percent) is also included.

Includes data as of 2004.

Table I-14: Tax filers and dependants with dividend and interest income by sex and age groups

Web Table 11-10-0067-01

Characteristics of individuals, Tax filers and dependants with dividend and interest income by sex and age groups

- Males with dividend and/ or interest income by age groups
- Females with dividend and/ or interest income by age groups
- Total individuals with dividend and/ or interest income by dividend income, interest income by age groups

Table I-15: Tax filers and dependants with dividend and interest income by sex and income groups

Web Table 11-10-0068-01

Characteristics of individuals, Tax filers and dependants with dividend and interest income by sex and income groups

- Males with dividend and/ or interest income by income groups
- Females with dividend and/ or interest income by income groups
- Total individuals with dividend and/ or interest income by income groups

Table I-16: Tax filers and dependants with capital gains by income groups

Web Table 11-10-0070-01

Characteristics of individuals, Tax filers and dependants with capital gains by income groups

- Males with capital gains by income groups
- Females with capital gains by income groups
- Total individuals with capital gains by income groups

Tables on Seniors:

Beginning with the 1990 tax year, four tables concentrating on seniors and their census family situation were available. With the 1994 data, a fifth table on senior individuals was added to the previous four.

Beginning with 2007, the age groups for tables 3, 4 and 5 have been changed to the following ones: 0 to 34, 35 to 54, 55 to 64 and 65+.

The table topics are the following:

Table S-01: Senior census families by family type and age of older partner, parent or individual

Web Table 39-10-0042-01 (formerly CANSIM Table 111-0032)

Characteristics of seniors, senior census families by family type and age of older partner, parent or individual

The non Web Table version of this table is in 3 parts.

Table S-01a:

- Senior couple families by age of older partner and presence of children

Table S-01b:

- Senior lone-parent families by age of parent and persons not in census families by age

Table S-01c:

- Total census families and persons not in census families by age of older partner/parent/person not in a census family and presence of children

Table S-02: Tax filers and dependants in senior census families by family type, sex and age groups

Web Table 39-10-0043-01 (formerly CANSIM Table 111-0033)

Characteristics of seniors, tax filers and dependants in senior census families by family type, sex and age groups

The non Web Table version of this table is in 3 parts.

Table S-02a:

- Persons in senior couple families by age groups and sex

Table S-02b:

- Persons in senior lone-parent families and senior persons not in census families by age groups and sex

Table S-02c:

- Persons in senior census families and senior persons not in census families by age groups and sex

Table S-03: Sources of income of senior couple families by age of older partner

Web Table 11-10-0053-01 (formerly CANSIM Table 111-0034)

Characteristics of seniors, sources of income of senior census families by family type and age of older partner, parent or individual

- Counts and amounts by selected source of income and age of older partner:

- ▶ Total income
- ▶ Total employment income
- ▶ Wages, salaries and commissions
- ▶ Net self-employment income
- ▶ Dividend and interest income
- ▶ Old Age Security (OAS) and net federal supplements
- ▶ Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) benefits
- ▶ Private pensions
- ▶ Registered Retirement Savings Plan (RRSP)
- ▶ Other income

In this table, "Other income" is just the sum of all sources of income not presented in the table.

Table S-04: Sources of income of senior lone-parent families and senior persons not in census families by age of parent or individual

Web Table 11-10-0053-01 (formerly CANSIM Table 111-0034)

Characteristics of seniors, sources of income of senior census families by family type and age of older partner, parent or individual

- Counts and amounts by selected source of income and age of parent or non-family person:
  - ▶ Total income
  - ▶ Total employment income
  - ▶ Wages, salaries and commissions
  - ▶ Net self-employment income
  - ▶ Dividend and interest income
  - ▶ Old Age Security (OAS) and net federal supplements
  - ▶ Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) benefits
  - ▶ Private pensions
  - ▶ Registered Retirement Savings Plan (RRSP)
  - ▶ Other income

In this table, "Other income" is just the sum of all sources of income not presented in the table.

Table S-05: Tax filers and dependants, seniors with income by source of income and age groups

Web Table 11-10-0039-01 (formerly CANSIM Table 111-0035)

Characteristics of seniors, tax filers and dependants, seniors with income by source of income and age groups

- Counts and amounts by source of income and age:
- Total income
  - ▶ Total employment income
    - ▪ Wages, salaries and commissions
    - ▪ Net self-employment income
  - ▶ Dividend and interest income
  - ▶ Government transfers

        - Employment insurance (EI) benefits
        - Old Age Security (OAS) and net federal supplements
        - Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) benefits
        - Federal child benefits
        - Goods and Services Tax (GST) Credit and Harmonized Sales Tax (HST) Credit
        - Workers' Compensation benefits
        - Social Assistance benefits
        - Provincial refundable tax credits and family benefits
        - Other government transfers
    - Private pensions
    - Registered Retirement Savings Plan (RRSP)
    - Other income

Table Footnotes and Historical Availability.

All tables on census families:

- Because they are based on a different methodology, estimates of the number of Census families presented in these tables differ from estimates produced by the Centre for Demography.
- The income shown here could be reported by **any** member of the census family.
- In some tables the income ranges are **cumulative** and not discrete (since 1993). This means that a person with an income of $100,000 will be included in the $10,000+ category, in the $15,000+ category, in the $20,000+ category, in the $25,000+ category, etc.
- Starting with 2000 data, same-sex couples are counted as couple families (formerly "husband-wife families").
- Available for Canada, the provinces and the territories and for census divisions and for census metropolitan areas.
- Available for census tracts, economic regions and federal electoral districts starting with 1999 data.
- Available for census agglomerations starting with 2001 data.
- Canada Workers Benefit (which replaced the Working Income Tax Benefit) is included in Government Transfers and Total Income starting with 2019 data.
- From 2010 to 2018, Working Income Tax Benefit (WITB) was included in Government Transfers and Total Income.
- Children's Fitness Tax Credit is included in Government Transfers and Total Income in 2015 and 2016 data.
- Eligible Educator School Supply Tax Credit is included in Government Transfers and Total Income starting with 2016 data.
- Climate action incentive is included in Government Transfers and Total Income starting with 2018 data (for select provinces).
- Refundable medical expense supplement is included in Government Transfers and Total Income starting with 2018 data.
- As of 2018, changes in how some provincial refundable tax credits aimed at seniors are tabulated could affect statistics for provincial refundable tax credits in New Brunswick, Ontario, Saskatchewan, and Alberta.

Table F-01:

- Available since 1990.
- Number of tax filers added in 1993.

- For All Families, Couple Families, Lone-Parent Families and Non-Family Persons, Per Capita Income was replaced by Person Median Income starting with 2007 data.
- For All Families (Couple and Lone-Parent and Non-Family Persons, Government Transfers Average Amount was replaced by Government Transfers Median Amount starting with 2007 data.
- For Number of Families (Couple and Lone-Parent) and Non-Family Persons, Employment Insurance (EI) Benefits Average Amount was replaced by Employment Insurance (EI) Benefits Median Amount starting with 2007 data.

Table F-02:

- Available since 1990.
- Average age was added to this table starting with 1994.

Table F-03:

- Available in its current format since 1990.

Table F-04:

- Available since 1990.
- Income groups were changed from discrete to cumulative groups starting with 1993.
- Income groups were added in 1993 (up to $250,000 for couple families and $100,000 for lone-parent families and persons not in census families).
- In 1995, group $55,000+ was removed from couple families table and $75,000 was added.

Table F-05:

- Available since 1990.
- Income groups were changed from discrete to cumulative groups starting with 1993.
- Income groups were added in 1993 (up to $250,000 for couple families and $100,000 for lone-parent families and persons not in census families).
- In 1995, group $55,000+ was removed from couple families table and $75,000 was added.

Table F-06:

- Available since 1990.
- The sources of income have changed over the years, depending on the information available from the T1.
- Dividend and interest income was formerly referred to as investment income,
- For 1990-1995, transfer payments included government transfers and private (other) pensions; starting with 1996, private pensions are shown separately from government transfers.
- Information on workers' compensation benefits and social assistance benefits available as separate income sources since 1994 (previously included in "non-taxable income").
- Information on RRSP income available since 1994 (previously included in "other income").
- As of 2019, Canada Workers Benefit (which replaced the Working Income Tax Benefit) is shown as Other Government Transfers and included in government transfers.
- From 2010 to 2018, Working Income Tax Benefit (WITB) is shown as Other Government Transfers and included in government transfers.
- Children's Fitness Tax Credit is included in Government Transfers and Total Income in 2015 and 2016 data.
- Eligible Educator School Supply Tax Credit is included in Government Transfers and Total Income starting with 2016 data.

- Climate action incentive is included in Government Transfers and Total Income starting with 2018 data (for select provinces).
- Refundable medical expense supplement is included in Government Transfers and Total Income starting with 2018 data.
- Total = couple families + lone-parent families + persons not in census families.
- As of 2018, changes in how some provincial refundable tax credits aimed at seniors are tabulated could affect statistics for provincial refundable tax credits in New Brunswick, Ontario, Saskatchewan, and Alberta.

Tables F-07 and F-08:

- Available since 1990.
- For 1990-1995, transfer payments included government transfers and other (private) pensions; starting with 1996, private pensions are shown separately from government transfers.
- Information on workers' compensation benefits and social assistance benefits available as separate income sources since 1994 (previously included in "non-taxable income").
- For Couple Families, Male Partners, Female Partners, Children, and Tax filers and dependants, Government Transfers Average Amount was replaced by Government Transfers Median Amount starting with 2007 data.
- As of 2019, the Canada Workers Benefit (which replaced the Working Income Tax Benefit) is shown as Other Government Transfers and included in government transfers.
- From 2010 to 2018, Working Income Tax Benefit (WITB) was shown as Other Government Transfers and included in government transfers.
- Children's Fitness Tax Credit is included in Government Transfers and Total Income in 2015 and 2016 data.
- Eligible Educator School Supply Tax Credit is included in Government Transfers and Total Income starting with 2016 data.
- Climate action incentive is included in Government Transfers and Total Income starting with 2018 data (for select provinces).
- Refundable medical expense supplement is included in Government Transfers and Total Income starting with 2018 data.
- Private Pensions (Number, Amount and Economic Dependency) was removed in 2007.
- As of 2018, changes in how some provincial refundable tax credits aimed at seniors are tabulated could affect statistics for provincial refundable tax credits in New Brunswick, Ontario, Saskatchewan, and Alberta.

Tables F-09 and F-10:

- Available since 1990.
- Since 1992, total population counts includes tax filers and dependants
- Employment Insurance (previously unemployment insurance) rate shown only for 1990 and 1991.
- Information on wages, salaries and commissions added in 1993 (counts and amounts).
- Change to table layout in 1999 ("net self-employment income" category now follows "wages, salaries and commissions").

Table F-13:

- Available since 1990.
- Not included in this table are 1) census families where either partner or lone-parent reported negative employment income, and 2) census families where neither partner or lone-parent reported employment income.
- "Average contribution of wife" removed starting with 2001 data.

Table F-14:

- Available since 1990.
- Not included in this table are 1) same-sex couples, 2) husband-wife families where either spouse reported negative employment income, and 3) husband-wife families where neither spouse reported employment income.
- Only husband-wife families with an employment income greater than zero are considered here.
- 0% represents contributions equal to or less than 0.5% and 100% represents contributions equal to or greater than 99.5%.
- Since 1991, family totals are shown in each table section.
- Average contribution of wife added starting with 2001 data.
- Average contribution of wife was replaced by Median contribution of wife starting with 2007 data.

Table F-15:

- Available in its current format since 1993.

Table F-16:

- Available in its current format since 1993.
- The total column on the far right of the printed page represents couple families + lone-parent families + persons not in census families.
- Terminated in 2007.

Table F-17:

- Available in its current format since 1995. Was discontinued as of 2016.
- Available for census tracts, federal electoral districts and economic regions starting with 2000 data.
- Based on the former CFLIM methodology.

Table F-18:

- Available in its current format since 1997. Was discontinued as of 2016.
- Available for census tracts, federal electoral districts and economic regions starting with 2000 data.
- Based on the former CFLIM methodology.

Table F-19:

- Available since 2015.
- Available for all geographies starting with 2004.
- Contains information on the total population for the same categories as the CFLIM-AT Table I-13 and Table F-20.

Table F-20:

- Available since 2015.
- Available for all geographies starting with 2004.
- Based on the updated CFLIM methodology.
- Only includes information based on the updated methodology for after-tax CFLIM.

Table F-21:

- Available since 2017.

- Available for all geographies starting with 2016. Dividend and interest income was formerly called investment income in other T1FF tables.
- Dividend and interest income was formerly called investment income in other T1FF tables.

Table F-22:

- Available since 2017.
- Available for all geographies starting with 2016.

All tables on individuals:

- Available for census divisions and census metropolitan areas starting with 1989 data.
- In some income tables the income ranges are **cumulative** and not discrete (since 1993). This means that a person with an income of $100,000 will be included in the $10,000+ category, in the $15,000+ category, in the $20,000+ category, in the $25,000+ category, etc.
- Available for census tracts, economic regions and federal electoral districts starting with 1999 data
- Available for census agglomerations starting with 2001 data
- Canada Workers Benefit (which replaced the Working Income Tax Benefit) is included in Government Transfers and Total Income starting with 2019 data.
- From 2010 to 2018, Working Income Tax Benefit (WITB) was included in Government Transfers and Total Income.
- Children's Fitness Tax Credit is included in Government Transfers and Total Income in 2015 and 2016 data.
- Climate action incentive is included in Government Transfers and Total Income starting with 2018 data (for select provinces).
- Refundable medical expense supplement is included in Government Transfers and Total Income starting with 2018 data.
- Eligible Educator School Supply Tax Credit is included in Government Transfers and Total Income starting with 2016 data.
- As of 2018, changes in how some provincial refundable tax credits aimed at seniors are tabulated could affect statistics for provincial refundable tax credits in New Brunswick, Ontario, Saskatchewan, and Alberta.

Table I-01:

- Available since 1989; previously (1986-1989) table 9 in the older set of 9 tables for Neighbourhood Income and Demographics.
- Percent in apartments: it should be noted that this type of mail delivery service is identified by Canada Post, and applies to apartments with 50 or more units in urban areas.
- The counts of persons with total income may, in some cases, be higher than the count of tax filers because the income of some non-filers is identified through the tax return of the filing spouse.
- Demographic characteristics are available for the entire population since 1992; from 1986 to 1991 these characteristics related to tax filers only. Starting in 1997, characteristics are shown for both groups.
- Family allowance: removed from table in 1993.
- Average age: added in 1994.
- Starting in 2007, the five-year comparisons have been removed from the table.

Table I-02:

- Available since 1989. Previously (1986-1989) table I-01 (marital status) and table 1-02 (age groups) in the older set of 9 tables for Neighbourhood Income and Demographics.

- Data regarding marital status as reported on the tax forms does not always correspond to other sources of data where marital status is report.
- Marital status "single": For early T1FF years, the information by sex usually does not add to the total shown because the sex of the non-filing younger population is, in many cases, not known.
- Demographic characteristics are available for the entire population since 1992; from 1986 to 1991 these characteristics related to tax filers only.
- Marital status "common law" has been available since 1992.
- Stating in 2000, includes the marital status of individuals in same-sex couples as they reported it on their tax forms.
- Average age was added in 1994.
- New age groups were added in 1994 (65-74, 75+ years) and in 1996 (0-14, 15-19 years).

Table I-03:

- Available in the current format since 1989.
- Males by single years of age.
- Females by single years of age.
- Total tax filers and dependants by single years of age.
- Information for the children between 0 and 18 years of age are derived from a variety of sources, including the tax file, a file pertaining to Federal Child Benefits and provincial birth files. Not all these sources provide sex information; hence the sex data are not available up to 2007. Because we use several sources of information for this population, the counts remain unrounded for these ages, while still respecting confidentiality rules.
- Starting in 2007, the sex is provided for children between 0 and 18 years of age and the counts are rounded.

Table I-04:

- Available since 1989. Previously (1986-1989) table 3 (counts of tax filers), table 4 (amounts) and table 5 (median employment income) in the older set of 9 tables for Neighbourhood Income and Demographics.
- The sources of income have changed over the years, depending on the information available from the T1.
- For 1989-1990, counts and amounts were shown for dividend income. This income category was replaced with dividend and interest income (formerly called investment income) in 1991.
- For 1989-1995, transfer payments included government transfers and other (private) pensions; starting with 1996, private pensions are shown separately from government transfers.
- Since 1993, Family Allowance benefits are included in "provincial refundable tax credits".
- Since 1994, Old Age Security payments also include the Guaranteed Income Supplements and Spouse's Allowance.
- Information on workers' compensation benefits, social assistance benefits and registered retirement savings plan (RRSP) income available as separate income sources only since 1994. Workers' compensation benefits was previously included in "non-taxable income" and RRSP income in "other income".
- Only persons with any income, whether filing or non-filing, are included here.
- The Canada Workers Benefit (which replaced the Working Income Tax Benefit) is included in Government Transfers and Total Income starting with 2019 data.
- From 2010 to 2018, Working Income Tax Benefit (WITB) was included in Government Transfers and Total Income.
- Children's Fitness Tax Credit is included in Government Transfers and Total Income in 2015 and 2016 data

- Eligible Educator School Supply Tax Credit is included in Government Transfers and Total Income starting with 2016 data.
- Climate action incentive is included in Government Transfers and Total Income starting with 2018 data (for select provinces).
- Refundable medical expense supplement is included in Government Transfers and Total Income starting with 2018 data.
- As of 2018, changes in how some provincial refundable tax credits aimed at seniors could affect statistics for provincial refundable tax credits in New Brunswick, Ontario, Saskatchewan, and Alberta.

Table I-05:

- Available since 1989. Previously (1986-1989) table 6 (totals by sex), table 7 (males by age group) and table 8 (females by age group) in the older set of 9 tables for Neighbourhood Income and Demographics.
- Males with income by total income and age groups.
- Females with income by total income and age groups.
- Only persons with any income, whether filing or non-filing, are included here.
- Income groupings were changed from discrete to cumulative groups starting with 1993.
- Some of the groupings were changed slightly over the years.
- Age group of 75+ years available starting in 1994
- Starting in 2007, age groups of 65 to 74 and 75+ have been removed and replaced with a 65+ category.
- Starting in 2007, the five-year comparisons have been removed from the table.

Table I-06:

- Available in the current format since 1999.
- Only selected deductions and selected benefits are shown in this table.
- Starting in 2013 ‘Quebec abatement’ has been replaced with ‘Abatement’. Abatement includes the refundable abatement in Quebec and the federal refundable First Nation abatement for Yukon. Quebec abatement included only the refundable abatement in Quebec.

Table I-07:

- Available since 2003.
- Males with income by after-tax total income and age groups.
- Females with income by after-tax total income and age groups.
- Total tax filers and dependants with income by after-tax total income and age groups.
- Only persons with any income, whether filing or non-filing, are included here.
- Starting in 2007, age groups of 65 – 74 and 75+ have been removed and replaced with a 65+ category.
- Starting in 2007, the five-year comparisons have been removed from the table.

Table I-08:

- Available since 2007.
- Males with income by income taxes and after-tax income and age groups.
- Females with income by income taxes and after-tax income and age groups.
- Total tax filers and dependants with income taxes and after-tax income and age groups.
- Only persons with any income, whether filing or non-filing, are included here.

Table I-09:

- Available for census divisions starting with the 1986 data.
- Available for census metropolitan areas starting with the 1989 data
- Available for census tracts, economic regions and federal electoral districts starting with 1999 data.
- Available for census agglomerations starting with 2001 data.
- Information on persons receiving the federal sales tax credit is available starting with 1988 data. This was replaced by the goods and services tax (GST) credit in 1990.
- The provincial tax credits and non-taxable income are included in the table since 1990.
- Information on workers' compensation benefits and social assistance benefits available as separate income sources only since 1994. Previously included in "non-taxable income".
- Since 1994, Old Age Security payments also include the Guaranteed Income Supplement and Spouse's Allowance.
- Starting with the 1996 data, "transfer payments" was replaced by two separate categories: government transfers and private pensions. Prior to 1996, transfer payments included superannuation and other (private) pensions.
- The sources of income (or specific transfer payments) have changed over the years, depending on the information available from the T1.
- Starting with the 2007 data, "Private pensions" have been removed from the table since it is not a transfer payment.
- Starting in 2019, the Canada Workers Benefit (which replaced the Working Income Tax Benefit) is shown as Other Government Transfers, and is included in Government Transfers and Total Income.
- From 2010 to 2018, Working Income Tax Benefit (WITB) was shown as Other Government Transfers, and was included in Government Transfers and Total Income.
- Children's Fitness Tax Credit is included in Government Transfers and Total Income in 2015 and 2016 data.
- Eligible Educator School Supply Tax Credit is included in Government Transfers and Total Income starting with 2016 data.
- Climate action incentive is included in Government Transfers and Total Income starting with 2018 data (for select provinces).
- Refundable medical expense supplement is included in Government Transfers and Total Income starting with 2018 data.
- As of 2018, changes in how some provincial refundable tax credits aimed at seniors are tabulated could affect statistics for provincial refundable tax credits in New Brunswick, Ontario, Saskatchewan, and Alberta.

Table I-10:

- Data are available from these data tables starting with 1986.
- Census divisions are available starting with 1986 data; census metropolitan areas are available since 1989.
- Available for census tracts, economic regions and federal electoral districts starting with the 1999 data.
- Available for census agglomerations starting with the 2001 data
- Starting in 1989, the category of "Wages, salaries and commissions" is shown separately.
- The count of tax filers and dependants was added to the table with the 1992 data.
- Five-year comparisons were added to the table with the 1994 data. Since 1994, the profile includes the median employment income from five years prior, as well as percentage changes over the five-year period.
- The categories "Wages, salaries and commissions only", "Net self-employment only" and "Wages,salaries and commissions **and** net self-employment" are shown starting with the 1997 data. Previously, this could be calculated from the table.

- Starting in 2007, the five-year comparisons have been removed from the table as well as the median employment income from five years prior.

Table I-11:

- Available in its current format since 1990.
- The sex of the non-filing children is, in many cases, not known to us; for this reason, the number of all persons or tax filers and dependants in the male and female columns does not add to the figure in the total column for the 15-19 age group.
- The participation rate is calculated by dividing the number of persons with labour income by the total number of persons and multiplying by 100. Rate is not shown for the 15-19 age group since 1997.

Table I-12:

- Available since 1990.
- “Total population” replaced with “Labour Income” with the 1992 data
- Employment Insurance (EI) (previously Unemployment Insurance) rate shown only for 1990 and 1991

Table I-13:

- Available since April 2015.
- Available for all geographies starting with 2004 data.
- Based on the updated CFLIM methodology.
- Only includes information based on the updated methodology for after-tax CFLIM.

Table I-14:

- Available since 2017.
- Available for all geographies starting with 2016.
- Replaces tables from the T1FF preliminary winter release. More specifically tables on investment income, investors and savers.
- Tables from the winter release covered only tax filers while these table cover both tax filers and dependants.

Table I-15:

- Available since 2017.
- Available for all geographies starting with 2016.
- Replaces tables from the T1FF preliminary winter release. More specifically tables on investment income, investors and savers.
- Tables from the winter release covered only tax filers while these table cover both tax filers and dependants.

Table I-16:

- Available since 2017.
- Available for all geographies starting with 2016 data.
- Replaces the table on capital gains from the T1FF preliminary winter release.
- The table from the winter release covered only tax filers while this table covers both tax filers and dependants.

All tables on seniors:

- Because they are based on a different methodology, estimates of the number of Census families presented in these tables differ from estimates produced by the Centre for Demography.
- Available for census divisions and census metropolitan areas starting with the 1990 data.
- Available for census tracts, economic regions and federal electoral districts starting with 1999 data.
- Available for census agglomerations starting with 2001 data.
- The income shown could be reported by **any** member of the family.
- Starting with the 2000 data, couple families include same-sex couples.
- Canada Workers Benefit (which replaced the Working Income Tax Benefit) is included in Government Transfers and Total Income starting with 2019 data.
- From 2010 to 2018, Working Income Tax Benefit (WITB) was included in Government Transfers and Total Income.
- Children's Fitness Tax Credit is included in Government Transfers and Total Income in 2015 and 2016 data.
- Eligible Educator School Supply Tax Credit is included in Government Transfers and Total Income starting with 2016 data.
- Climate action incentive is included in Government Transfers and Total Income starting with 2018 data (for select provinces).
- Refundable medical expense supplement is included in Government Transfers and Total Income starting with 2018 data.
- As of 2018, changes in how some provincial refundable tax credits aimed at seniors are tabulated could affect statistics for provincial refundable tax credits in New Brunswick, Ontario, Saskatchewan, and Alberta.

Table S-01:

- Available in its current format beginning with the 1990 data.
- Age groupings are cumulative. This means, for example, that if a person is 87 years of age, that person will be included in the 55+ age group, the 60+ age group, the 65+ age group, the 70+ age group, etc.
- There is no age limit for children in these families.

Table S-02:

- Available in its current format beginning with the 1990 data.
- Age groupings are cumulative. This means, for example, that a person 87 years of age will be included in the 55+ age group, the 60+ age group, the 65+ age group, the 70+ age group, etc.

Table S-03:

- Available in its current format beginning with the 1990 data.
- The table only shows selected sources of income.
- The sources of income have changed over the years, depending on the information available from the T1 (most notably RRSP income first shown in the 1994 tables).
- Since 1994, OAS payments also include guaranteed income supplements and spousal allowances.
- Starting in 1999, the RRSP income includes only RRSP income of persons aged 65+ years.
- Starting with 2007, the age groups 0 to 34, 35 to 54, 55 to 64 and 65+ have replaced the age groups 55 to 64, 65 to 74, 75+ and 65+. Before 2007, total age group included only 55 years of age and over, but as of 2007 it represents the total population.
- In this table, "Other income" is just the sum of all sources of income not presented in the table.

Table S-04:

- Available in its current format beginning with the 1990 data.
- The table only shows selected sources of income.
- The sources of income have changed over the years, depending on the information available from the T1 (most notably RRSP income first shown in the 1994 tables).
- Since 1994, OAS payments also include guaranteed income supplements and spousal allowances.
- Starting in 1999, the RRSP income includes only RRSP income of persons aged 65+ years.
- Starting with 2007, the age groups 0 to 34, 35 to 54, 55 to 64 and 65+ have replaced the age groups 55 to 64, 65 to 74, 75+ and 65+. Before 2007, total age group included only 55 years of age and over, but as of 2007 it represents the total population.
- In this table, “Other income” is just the sum of all sources of income not presented in the table.

Table S-05:

- Available in its current format beginning with the 1994 data.
- The sources of income have changed over the years, depending on the information available from the T1.
- Since 1994, OAS payments also include guaranteed income supplements and spousal allowances.
- In 1996, “transfer payments” was replaced by two separate categories: government transfers and other pensions. Prior to 1996, the category of other (private) pensions was included in the total transfer payments.
- Starting in 1999, the RRSP income includes only RRSP income of persons aged 65+ years.
- Starting with 2007, the age groups 0 to 34, 35 to 54, 55 to 64 and 65+ have replaced the age groups 55 to 64, 65 to 74, 75+ and 65+. Before 2007, total age group included only 55 years of age and over, but as of 2007 it represents the total population.
- Canada Workers Benefit (which replaced the Working Income Tax Benefit) is included in Government Transfers and Total Income starting with 2019 data.
- From 2010 to 2018, Working Income Tax Benefit (WITB) was included in Government Transfers and Total Income.
- Children’s Fitness Tax Credit is included in Government Transfers and Total Income in 2015 and 2016 data.
- Eligible Educator Supply School Tax Credit is included in Government Transfers and Total Income starting with 2016 data.
- Climate action incentive is included in Government Transfers and Total Income starting with 2018 data (for select provinces).
- Refundable medical expense supplement is included in Government Transfers and Total Income starting with 2018 data.
- As of 2018, changes in how some provincial refundable tax credits aimed at seniors are tabulated could affect statistics for provincial refundable tax credits in New Brunswick, Ontario, Saskatchewan, and Alberta.

Section 3: Glossary of terms

Abatement

Abatement includes both the Quebec Abatement and the federal refundable First Nation Abatement for Yukon.

Age

Calculated as of December 31 of the reference year (i.e., tax year minus year of birth).

Alberta Family Employment Tax Credit

Beginning in 1997, the Alberta Family Employment Tax Credit is a non-taxable amount paid to families with working income that have children under the age of 18. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Alberta Child Benefit

This benefit is a non-taxable amount paid to lower-income families with children under 18 years of age. Unlike the AFETC, there is no minimum working income requirement. Started in august 2016

Alberta Resource Rebate

Is a one-time payment of $400 made in 2006 to residents of Alberta who filed an income tax return and who were 18 years and over. Rebate for children who are under 18 will be paid to their primary caregiver. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables for 2006 only.

Alberta Climate Leadership Adjustment Rebate

The Alberta Climate Leadership Adjustment Rebate (ABCLAR) is a tax-free payment for low and middle income individuals and families. The rebate is intended to help households adjust to the new provincial carbon price. The ABCLAR takes the form of ongoing quarterly payments, which are administered by the Canada Revenue Agency and integrated with the Goods and Services Tax (GST) Credit payments (starting January, 2017).

Alberta Seniors Benefit Program

The Alberta Seniors Benefit Program (ABSBP) provides a monthly income supplement to federal income sources, including Old Age Security (OAS) and Guaranteed Income Supplement (GIS). It was introduced in T1FF for reference year 2016.

Alimony

Includes payments from one former spouse to the other, for couples that are separated or divorced. Child support is also included in this variable, as reported on line 128 of the T1 tax form, where both alimony and child support are reported together, without distinction. Starting with 1998, this information is taken from line 156 of the T1 (support payments received). Included in “Other income” in the statistical tables.

Annual Union, Professional or like Dues

Deduction which includes annual dues for membership in a trade union or an association of public servants, professional board dues required under provincial or territorial law, professional or malpractice liability insurance premiums or professional membership dues required to keep a professional status recognized by law, and parity or advisory committee (or similar body) dues required under provincial or territorial law.

Average Family Size

Is the average count of persons in the census family.

British Columbia Climate Action Dividend

It is a one-time payment of $100 made in 2008 to all residents of British Columbia. The British Columbia Climate Action Dividend (BCCAD) is a payment intended to help British Columbians make changes to reduce their use of fossil fuels. The Canada Revenue Agency is administering this program on behalf of British Columbia. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables for 2008 only.

British Columbia Earned Income Benefit

Beginning in 1996, families whose annual earned income is more than $3,750 may also be entitled to the B.C. earned income benefit. The maximum monthly benefit is dependant on the number of eligible children and the family's net income

British Columbia Family Bonus

Commencing in July 1996, the B.C. Family Bonus program provides non-taxable amounts paid monthly to help low- and modest-income families with the cost of raising children under the age of 18. This program includes the basic Family Bonus and the B.C. Earned Income Benefit. Benefits are combined with the CCTB into a single monthly payment. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

British Columbia Harmonized Sales Tax (HST) Credit

Introduced in 2010, this credit is a non-taxable refundable payment to help low-income individuals and families offset the impact of the sales taxes they pay. It replaced the British Columbia Sales Tax Credit from 2010 to January 2013 (after which the British Columbia Sales Tax Credit was reintroduced).

British Columbia Low Income Climate Action Tax Credit

Beginning in 2008, the province of British Columbia introduced the British Columbia Low Income Climate Action Tax Credit. This credit is intended to help low income individuals and families with the carbon taxes they pay and is part of the province's commitment that the carbon tax be revenue neutral. The Canada Revenue Agency will administer this program on behalf of British Columbia. This credit is an ongoing non-taxable quarterly payment. Included in *Goods and services tax/harmonized sales tax (GST/HST) credit* in the statistical tables.

British Columbia Sales Tax Credit

From 1994 to 2009, the British Columbia Sales Tax Credit was provided to low-income families and individuals. This tax credit was reintroduced in 2013.

British Columbia Seniors Home Renovation Tax Credit

Introduced in 2012, the B.C. seniors home renovation tax credit assists individuals 65 and over with the cost of certain permanent home renovations to improve accessibility or help a senior be more functional or mobile at home.

British Columbia Seniors Supplement

Beginning in 2005, the province of British Columbia introduced a monthly payment to seniors receiving federal Old Age Security (OAS) and the Guaranteed Income Supplement (GIS).

Canada Child Benefit

The Canada Child Benefit (CCB) replaced the Canada Child Tax Benefit and Universal Child Care Benefit in July 2016. The CCB is a tax-free monthly payment made to eligible families to help them with the cost of raising children under 18 years of age. Benefits are paid over a 12-month period from July of one year to June of the next year. The benefit payments are recalculated every July based on tax filer information from income tax and benefit returns from the previous year.

Canada Child Tax Benefit (CCTB)

The Canada Child Tax Benefit (CCTB) is a program that was introduced in 1993. It was an income supplement for individuals who have at least one qualified dependant child. The Canada Child Tax Benefit was based on the individual's family income and the number of dependant children. The Universal Child Care Benefit (UCCB) was added to the CCTB beginning with the 2006 data in the statistical tables. Both the CCTB and UCCB ended in June 2016 and were replaced by the Canadian Child Benefit. Some individuals are still receiving retroactive UCCB amounts and these amounts are reported within *"Federal Child Benefits"* in the statistical tables.

Canada/Quebec Pension Plan (CPP/QPP)

Are compulsory contributory social insurance plans that protect workers and their families against loss of income due to retirement, disability or death. Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) benefits include all benefits reported for the reference year. When contributing to the CPP or QPP program this is as a premium which can be deducted from your income before your taxable income is calculated. . For contributions made on self-employment income, the amounts of CPP/QPP contributions and deductions differ as only 50% of the base contribution is considered a deduction (non-refundable tax credits). When receiving money from CPP or QPP, this is a benefit which is included as a source of income. As of 2019, changes to CPP/QPP led to increased contributions (also referred to as enhanced contributions) by tax filers based on their employment income. Starting in 2020, these enhanced contributions will lead to increased CPP/QPP benefits for eligible tax filers.

Canada Workers Benefit (CWB)

In 2019, the Canada Workers Benefit (CWB) was introduced to replace the Working Income Tax Benefit (WITB), adding easier access, a larger benefit, a lower clawback rate and higher income threshold. The CWB is a refundable tax credit that is intended to supplement the earnings of low income workers and improves work incentives for low-income Canadians (hence it is viewed as a government transfer). It is composed of a basic amount and a disability supplement when applicable.

- He or she was a resident of Canada throughout the year
- He or she earned income from employment or business
- At the end of the year, he or she was 19 years of age or older, or he or she had an eligible spouse, or you had an eligible dependant.

In addition, the tax filer must have a minimum working income to be eligible for the CWB. The minimum is lower for those claiming the disability supplement.

Tax filers are not eligible if they were full-time students for more than 13 weeks, in prison for more than 90 days or diplomat (or similar situation) who are not required to pay taxes to Canada. Included in *Other Government Transfers* in the statistical tables starting in 2019 (and as WITB from 2010 to 2018).

Capital Gains (taxable)

A capital gain is a profit from the sale of investments or property. The capital gains reported on Line 127 of the personal income tax return represents only the taxable portion of capital gains, as defined by the income tax act. The figures reported in this table have been grossed up to reflect the actual amount of capital gains received by Canadians.

Census Family

This definition of the census family classifies people in the following manner: 1) couples (married or common-law) living in the same dwelling, with or without children; and 2) lone-parents (male or female) with one or more children. The residual population is called "persons not in census families" and is made up of persons living alone and of persons living in a household but who are not part of a couple family or lone-parent family. *See also* "Children".

Children

Children are tax filers or imputed persons in couple and lone-parent families. Tax filing children do not live with their spouse, have no children of their own and live with their parent or parents. Previous to the 1998 data, tax filing children had to report "single" as their marital status. Most children are identified from a file pertaining to Federal Child Benefits, a provincial births file or a previous T1 family file.

Children's Fitness Tax Credit

In 2015 and 2016, the Children's Fitness Tax Credit was a refundable credit which had a direct impact on total income. Tax filers could claim a maximum of $1,000 of eligible fitness expenses per child. The child must have been under 16 years of age (or under 18 years of age if eligible for the disability tax credit) at the beginning of the year in which an eligible fitness expense was paid. The refundable portion of the credit was 15% of the total eligible fees. In previous years, this credit was a non-refundable tax credit and therefore only had an impact on net federal tax. The Children's Fitness Tax Credit was dropped in 2017. The Children's Fitness Tax Credit was included in *Other Government Transfers* in the statistical tables in 2015 and 2016.

CityID

Since names can be, in some cases, quite long and cumbersome for handling in electronic files, municipalities are given a city identification number. Starting in 2007, the CityID is a five digit alpha-numeric component. It is created with the first letter of **Postal Code** followed by "9" and a four digit number. Each first letter of **Postal Code** is allocated a range of number from 1 to 9999 (more explanation in geography section).

Climate Action Incentive

The climate action incentive (CAI) is a refundable credit which consists of a basic amount and a 10% supplement for residents of small and rural communities. In 2018, this incentive applied only to residents from New Brunswick, Ontario, Manitoba and Saskatchewan. In 2019 this incentive applied only to residents from Alberta, Ontario, Manitoba and Saskatchewan. The CAI is included in *Other Government Transfers* in the statistical tables.

Couple Family (*Previously Husband-Wife Family)*

Consists of a couple living together (whether married or common-law) at the same address, and any children living at the same address; tax filing children do not live with their spouse, have no child of their own and live with their parent or parents. Previous to the 1998 data, tax filing children had to report "single" as their marital status. Beginning in 2000, same-sex couples reporting as couples are counted as couple families. *See also Census families*.

Dependants

For the purpose of these data tables, dependants are the non-filing members of a family. We do not attempt to measure dependency in any way, but are able to identify certain non-filing family members, and include these in the total counts of people in a given area.

Dividend and Interest Income *Previously Investment Income*

Please refer to the individual definitions for both Interest Income and Dividend Income.

Dividend Income

Includes dividend income from taxable Canadian corporations (such as stocks or mutual funds) as reported on line 120 of the personal income tax return, and then grossed down to the actual amounts received; dividend income does not include dividends received from foreign investments (which are included in interest income and reported on line 121).

Dual-Earner Families

Are couple families where both spouses have an employment income greater than zero.

Economic Dependency Ratio (EDR)

Is the sum of transfer payment dollars received as benefits in a given area, compared to every $100 of employment income for that same area. For example, where a table shows an Employment Insurance (EI) benefit dependency ratio of 4.69, it means that $4.69 in EI benefits were received for every $100 of employment income for the area.

Eligible Educator School Supply Tax Credit

As of 2016, eligible teachers and early childhood educators can claim 15% of up to $1,000 in eligible school supply expenses for a maximum tax credit of $150 a year. The eligible educator school supply tax credit is included in *Other Government Transfers* in the statistical tables

Employment Income

The total reported employment income. Employment income includes wages and salaries, commissions from employment, training allowances, tips and gratuities, net self-employment income (net income from business, profession, farming, fishing and commissions) and Tax Exempted Employment Income for Status Indians (new in 1999 for wages and salaries, commissions, and in 2010 for net self-employment income).

Employment Insurance (EI) Previously Unemployment Insurance (UI)

Comprises all types of benefits paid to individuals under this program, regardless of reason, including regular benefits for unemployment, fishing, job creation, maternity, parental/adoption, retirement, net self-employment, sickness, training and work sharing. When contributing to the EI program this is as a premium which can be deducted from your income before your taxable income is calculated. When receiving money from EI program this is a benefit which is included as a source of income.

Families Reporting Income

Families are counted for a given source of income when that income is received by at least one family member. Families and individuals may report more than one source of income.

Family Benefits

See Alberta Family Employment Tax Credit; British Columbia Family Bonus; Federal child benefits; New Brunswick Child Tax Benefit Supplement; Newfoundland and Labrador Child Benefit; Northwest Territories Child Benefit; Nova Scotia Child Tax Benefit; Nunavut Child Benefit; Ontario Child Care Supplement for Working Families; Manitoba Child Tax Benefit; Quebec Child Assistance Payment; Yukon Child Benefit.

Family Total Income

Is the sum of the total incomes of all members of the family (*see* "Total income"). New to the 1992 definition of total income is income for non-filing spouses. The information is derived from the tax filing spouse.

Family with Labour Income

Includes all families where at least one of its members has reported employment income (wages, salaries, commissions or net self-employment) or employment insurance (EI) benefits in the reference year.

Federal Child Benefits

Initially represented the Federal Family Allowance Program, the non-refundable child deduction and the refundable Child Tax Credit. Beginning in 1993, these were replaced by the Canada Child Tax Benefit (CCTB). The Universal Child Care Benefit (UCCB) was added to the CCTB beginning with the 2006 data in the statistical tables. Both the CCTB and UCCB ended in June 2016 and were replaced by the Canadian Child Benefit (CCB). Some individuals are still receiving retroactive UCCB amounts and these amounts are still reported within Federal Child Benefits in the statistical tables.

Gap Ratio for the Census Family After-tax Low Income Measure (CFLIM-AT)

This statistic is available in the individual table which deals with the census family after-tax low income measure (CFLIM-AT). The gap ratio of individuals is the difference between the CFLIM-AT threshold and the adjusted family income expressed as a percentage of the CFLIM-AT threshold. It gives an idea of the depth of the low-income situation of individuals in a specific geographic area.

Goods and Services Tax (GST) Credit

Includes all amounts received through this program. In 1990, the goods and services tax (GST) credit began replacing the federal sales tax (FST) credit. By 1991, the FST credit no longer existed. Beginning in 1997, the GST was harmonized with the provincial sales taxes for certain provinces. Starting in 2014, tax filers no longer need to apply for the GST credit. The Canada Revenue Agency automatically determines the eligibility for every Canadian resident who files a T1 income tax and benefit return. This change also impacted the way we processed the data.

Government Transfer Payments

For the purpose of these data, transfer payments denote the following payments made to individuals by the federal or provincial governments:

- Unemployment Insurance/ Employment Insurance (EI) benefits since 1982
- Federal Sales Tax Credit (from 1988 to 1990)
- Goods and Services Tax (GST) credit (which began replacing the FST credit in 1990 and completely replaced it by 1991, and became the GST/HST credit starting in 1997)
- Family Allowance program up to 1992
- Child Tax Credit (to 1992)
- Canada Child Tax Benefit (1993 to June 2016)
- Universal Child Care Benefit (2006 to June 2016, includes some retroactive amounts after 2016)
- Canada Child Benefit (starting in July 2016)
- Old Age Security since 1982
- Net Federal Supplements (includes Guaranteed Income Supplement) since 1992
- Canada and Quebec Pension plans benefits, non-taxable income and provincial refundable tax credits (both beginning in 1990), since 1982
- Provincial Refundable Tax Credits/Family Benefits – for a complete list please see the “Provincial Refundable Tax Credits/Family Benefits” section
- Canada Workers Benefit starting in 2019 (which replaced the Working Income Tax Benefit)
- Working Income Tax Benefit (starting in 2007 depending on the province or territory; included in statistical tables from 2010 to 2018; was replaced with the Canada Workers Benefit in 2019)
- Children’s Fitness Tax Credit (included in the 2015 and 2016 data)
- Eligible Educator School Supply Tax Credit (starting in 2016).
- Climate action incentive (started in 2018 for select provinces)
- Refundable medical expense supplement (starting in 2018)

The individuals in this case receive these payments without providing goods or services in return. Previous to the 1996 data, *Transfer payments* also included superannuation and other (private) pensions.

As of 2018, changes in how some provincial refundable tax credits aimed at seniors are tabulated could affect statistics for provincial refundable tax credits in New Brunswick, Ontario, Saskatchewan, and Alberta.

Harmonized Sales Tax (HST)

In Newfoundland and Labrador, Nova Scotia and New Brunswick, the provincial sales tax has been harmonized with the goods and services tax (GST) since 1997, to become the harmonized sales tax (HST). Ontario and British Columbia harmonized their provincial sales tax starting in 2010. For this reason, the federal GST credit is now known as the GST/HST credit.

Husband-Wife Family

Similar to the Couple family concept but excludes same-sex couples. For more information, see Couple family.

Imputed Persons

Are persons who are not tax filers, but are reported or otherwise identified by a tax filer (for example, a non-filing spouse or child).

Income After Tax

Is total income minus provincial and federal income taxes plus Quebec Abatement and federal refundable First Nation Abatement for Yukon.

Index

Is a comparison of the variable for the given area with either the province (province = 100) or with Canada (Canada = 100).

Interest Income

Refers to the amount Canadians claimed on line 121 of the personal income tax return. This amount includes interest generated from bank deposits, Canada Savings Bonds, corporate bonds, treasury bills, investment certificates, term deposits, annuities, mutual funds, earnings on life insurance policies and all foreign interest and foreign dividend incomes.

Labour Income

Includes income from employment and Employment Insurance (EI) benefits.

Level of Geography

Is a code designating the type of geographic area to which the information in the table applies. *See* the section on Geography for further information.

Limited Partnership Income

Is net income (i.e., gross income less expenses) from a limited partnership, where a limited partner is a passive or non-active partner whose liability as a member is limited to his or her investment. Included in “Other income” in the statistical tables.

Lone-Parent Family

Is a census family with only one parent, male or female, and with at least one child. *See also* “Census families” and “Children”.

Low-Income Measure (CFLIM-AT) – Update Methodology

This methodology is available in the individual and family tables which deals with the updated census family after-tax low income measure (CFLIM-AT). The Low-Income Measure is a relative measure of low income. The CFLIM-AT threshold is a fixed percentage (50%) of adjusted median census family after-tax income where “adjusted” reflects the precept that family needs increase with census family size. An individual is considered to be low income when their family adjusted income is below the Low-Income Measure (CFLIM) for their family size.

Manitoba 55 Plus Program

Included in 2012, the 55 PLUS Program provides quarterly benefits to lower-income Manitobans who are 55 years of age and over.

Manitoba Advanced Tuition Tax Rebate

Introduced in 2010 by the Province of Manitoba to assist post-secondary students claim an advanced credit against tuition fees payable for the school year up to November of the current tax year. Included in *Provincial refundable tax credits/Family benefits* in the statistical table.

Manitoba Child Tax Benefit

Beginning in 2008, the Manitoba Child Benefit (MCB) is a provincial supplement program that replaces and enhances the Child Related Income Support Program. The MCB provides monthly benefits to low-income Manitoba families needing assistance with the cost of raising children. The MCB is part of Manitoba's Rewarding Work strategy to help Manitobans move from income assistance to work. Under the MCB, maximum monthly benefits are available to families at higher income levels, and assets are no longer considered when calculating eligibility benefits. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Manitoba Education Property Tax Credit

Instituted in 2001 by the Province of Manitoba to assist all residents to offset some or all school tax component paid along with their property taxes. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Manitoba School Tax Credit for Homeowners

Introduced in 2001 by the Province of Manitoba to assist homeowners 55 years of age to receive an additional tax credit against property taxes paid. Included in *Provincial refundable tax credits/Family benefits* in the statistical table.

Median

The median is the middle number in a group of numbers. Where a median income, for example, is given as $26,000, it means that exactly half of the incomes reported are greater than or equal to $26,000, and that the other half are less than or equal to the median amount. Median incomes in the data tables are rounded to the nearest hundred dollars and starting with 2007 to the nearest ten dollars. Zero values are not included in the calculation of medians for individuals, but are included in the calculation of medians for families.

Negative Income

Generally applies to net self-employment income, net rental income and net limited partnership income. Negative income would indicate that expenses exceeded gross income.

Net Federal Supplements

Are part of the Old Age Security (OAS) pension program, intended to supplement the income of pensioners and spouses with lower income; payments take the form of a Guaranteed Income Supplement (GIS) or a Spouse's Allowance (SPA). Between 1990 and 1993, net federal supplements were included in "non-taxable income".

Net Rental Income

Is income received or earned from the rental of property, less related costs and expenses. Included in "Other income".

Net Self-Employment Income *Previously Self-Employment Income*

Is net self-employment income from business, professional, commission, farming and fishing (T1 lines 135, 137, 139, 141 and 143), Also includes Tax Exempted Net Self-Employment Income for Status Indians.

New Brunswick Child Tax Benefit

Since 1997, the New Brunswick Child Tax Benefit (NBCTB) is a non-taxable amount paid monthly to qualifying families with children under the age of 18. The New Brunswick Working Income Supplement (NBWIS) is an additional benefit paid to qualifying families with earned income who have children under the age of 18. Benefits are combined with the CCTB into a single monthly payment. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

New Brunswick Harmonized Sales Tax Credit

This credit is a non-taxable amount paid to help offset the increase in the sales tax for households with low and modest incomes. Starting in October 2016, eligible families will receive quarterly payments intended to help offset the increase in the provincial portion of the harmonized sales tax credit. The first payment will include a retroactive amount for July 2016.

New Brunswick Home Energy Assistance Program

Is a one-time payment of $100 made in 2007 to residents of New Brunswick to help low-income families cope with high electricity and energy prices. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables of 2007 only.

New Brunswick Low Income Seniors Benefit

Included in 2005, this credit is a refundable credit available to assist low-income seniors in New Brunswick. The government offers a $400.00 annual benefit to qualifying applicants.

Newfoundland and Labrador Child Benefit

Beginning in 1999, the Newfoundland and Labrador Child Benefit (NLCB) is a non-taxable amount paid monthly to help low-income families with the cost of raising children under the age of 18. The Mother Baby Nutrition Supplement (MBNS) is an additional benefit paid to qualifying families who have children under the age of one. In addition, The Mother Child Benefit Supplement (MCBS) is a one-time payment made at the time of birth for each child. In 2008 the Newfoundland and Labrador introduced two additional parental benefits known as Progressive Family Growth Benefit (PFGB) and the Parental Support Benefit (PSB). Starting in 2011, there is a new, non-refundable, Child Care Credit amount equal to child care expenses currently deductible from income. Benefits are combined with the CCTB into a single monthly payment. Included in Provincial refundable tax credits/Family benefits in the statistical tables.

Newfoundland & Labrador Harmonized Sales Tax (HST) Credit

In 1998, Newfoundland and Labrador introduced a supplementary provincial HST credit for its residents. Eligibility for the Newfoundland and Labrador credit was identical to federal GST credit requirements, and application for the Newfoundland and Labrador HST credit was automatic if one applied for federal GST credit and was a resident in Newfoundland and Labrador. This credit had been included in the statistical tables from 2005 to 2016.

Newfoundland and Labrador Home Heating Rebate

From 2007 to 2016, the Newfoundland and Labrador Home Heating Rebate was an amount available to individuals and families with a household income of $30,000 or less regardless of whether they heat their homes by home heating fuel, electricity or wood. Included in P*rovincial refundable tax credits/Family benefits* in the statistical tables.

Newfoundland and Labrador Income Supplement

This refundable tax credit provides a non-taxable amount paid quarterly to low-income individuals, families, seniors, and persons with disabilities to help reduce the impact of additional tax measures. It is calculated based on your family situation and your adjusted family net income. Effective July 2016, this amount is combined with the quarterly payments of the federal GST credit.

Newfoundland and Labrador Mother Baby Nutrition Supplement

This refundable tax credit is intended to help low income pregnant mothers and families with children under the age of one with the cost of extra food during pregnancy and infancy. It is a monthly financial benefit which was introduced in 2002. The applicant must be a permanent resident of Newfoundland and Labrador.

Newfoundland and Labrador Mother Child supplement

Since 2007, and in addition to those who are eligible for the Mother Baby Nutrition Supplement, mothers of newborn babies are receiving a refundable tax credit of $90 at the time of the birth of their child.

Newfoundland and Labrador Parental Support Benefit (PSB)

From 2008 to 2016 it was a monthly benefit available to residents of the province of Newfoundland and Labrador for the 12 months after the child's birth or the 12 months after the adopted child is placed in the home.

Newfoundland and Labrador Progressive Family Growth Benefit

From 2008n to 2016, the Progressive Family Growth Benefit was a refundable tax credit that provides a $1,000 lump sum payment to residents of the province who give birth to a baby or have a child placed with them for adoption.

Newfoundland and Labrador Seniors Benefit

The Newfoundland Seniors' Benefit (NSB) was announced in Newfoundland & Labrador's 1999 budget. It is a supplement to the HST credit.

If the tax filer and/or the tax filer's partner were 65 or older at any time in the year, and they have applied for GST credit on their federal return, they may receive a payment per year. To receive the credit, the tax filer/or the tax filer's partner has to apply for the GST/HST credit. Benefits are then combined with the October payment of the federal GST/HST credit.

Non-Family Person

See Persons not in Census Families

Non-Negative Income

Is income that is zero or greater.

Non-Taxable Income/Provincial (refundable) Tax Credits

Non-taxable income refers to the amounts included in a tax filer's income when applying for refundable tax credits, but not included in the calculation of taxable income; these amounts include workers' compensation benefits payments, net federal supplements received (Guaranteed Income Supplements and/or Spouse's Allowance), and social assistance benefits payments. Beginning with the 1994 data, information is available separately for net federal supplements, workers' compensation benefits and social assistance benefits. Provincial tax credits are a refundable credit paid to individuals by the province in which he or she resided as of December 31 of the taxation year. *See also Provincial refundable tax credits*.

Northwest Territories Child Benefit

Beginning in July 1998, the Northwest Territories Child Benefit (NWTCB) is a non-taxable amount paid monthly to qualifying families with children under age 18. The Territorial Worker's Supplement, part of the NWTCB program, is an additional benefit paid to qualifying families with working income who have children under age 18. Benefits are combined with the CCTB into a single monthly payment. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Northwest Territories Cost of Living Offset (COLO)

The Northwest Territories Cost of Living Offset (COLO) was introduced in 2019 to provide a non-taxable amount paid to individuals and families to help offset the cost of the Northwest Territories carbon tax. The program provides an annual credit for an individual, a spouse or common-law partner, and for each child under 18 years of age. The credit is not subject to a benefit reduction based on income. The COLO is administered by the CRA and combined with the quarterly payments of the federal GST/HST credit.

Northwest Territories Cost of living Tax Credit

Included in 2000, this refundable tax credit is available only to residents of the N.W.T. on December 31 of the taxation year. It is not available to trusts or estates and is based on an adjusted net income. Accordingly, although there is no age limitation on claiming the credit, the recipient must have income to be entitled to basic credit and does not take any account of spousal income; each taxpayer computes it based on his or her income alone, regardless of marital status.

Northwest Territories Supplement of Cost of living Tax Credit

The Cost of living tax credit is supplemented by the additional refundable credit "Supplement of Cost of living Tax credit", which is not based on income, but is only available N.W.T. residents 18 years of age or over on the last day of the taxation year. The recipient does not have to declare income for the year to obtain the supplement. However, if there was an income, the supplement is reduced by the basic refundable cost of living credit of the tax filer and its spouse or common-law partner (if any), so the cost of living credit and the supplement cannot double up. Unlike the basic credit, which is claimed by each spouse/partner independently, one of the spouses must claim the supplement for both. Since the supplement is refundable and not income-tested, it does not matter to household income which spouse or partner makes the claim. This supplement was added in 2002.

Nova Scotia Affordable Living Tax Credit

Beginning in 2010, with the Harmonized Sales Tax (HST) increase, households with low and modest incomes will receive a quarterly tax credit to offset the restoration of the Harmonized Sales Tax. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Nova Scotia Child Tax Benefit

Beginning in October 1998, but retro-active to July 1998, the Nova Scotia Child Benefit (NSCB) is a non-taxable amount paid monthly to help low- and modest-income families with the costs of raising children under the age of 18. Benefits are combined with the CCTB into a single monthly payment. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Nova Scotia Credit for Volunteer Firefighter & Ground Search & Rescue tax Credit

Beginning in 2007, this credit is made to residents of Nova Scotia who have been volunteer firefighters for a minimum of six months in the calendar year. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Nova Scotia Poverty Reduction Tax Credit

Beginning in 2010, the Poverty Reduction Credit provides tax-free payments to help about 15,000 low-income residents who are in receipt of social assistance benefits. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Nova Scotia Taxpayer Refund Program

Is a one-time payment of $155 made in 2003 to residents of Nova Scotia who paid $1 or more in provincial income tax. The refund is part of the government's commitment to lower taxes in the province. Included in 2003 data only.

Nunavut Child Benefit

Beginning in July 1998, the Nunavut Child Benefit (NUCB) is a non-taxable amount paid monthly to qualifying families with children under age 18. The Territorial Worker's Supplement, part of the NUCB program, is an additional benefit paid to qualifying families with working income who have children under age 18. Benefits are combined with the CCTB into a single monthly payment. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Nunavut Cost of Living Credit

Included in 2000, after Nunavut was carved out of the Northwest Territories, it inherited this unique refundable cost of living credit for residents of Nunavut who qualify. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Nunavut Volunteer Fire-Fighter Credit

Beginning in 2008, the Volunteer Fire Fighter tax credit is allowed to residents of Nunavut who were volunteer fire fighter for a minimum of six months during the year. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables for reference years 2008 to 2011.

Old Age Security (OAS) Pension

Is part of the Old Age Security program, a federal government program that guarantees a degree of financial security to Canadian seniors. All persons in Canada aged 65 or older, who are Canadian citizens or legal residents, may qualify for a full OAS pension, depending on their years of residence in Canada after reaching age 18. Old Age Security benefits include all benefits reported for the reference year, excluding Guaranteed Income Supplements and Spouse's Allowance benefits; *see also* "Net Federal Supplements" and "Non-Taxable Income/ Provincial (refundable) Tax Credits". Starting with the 1994 data, OAS income of non-filing spouses was estimated and included in the tables.

Ontario Child Activity Tax Credit

From 2010 to 2016, the Province of Ontario to assist residents with the cost of registering their children (under the age of 19) in eligible activities as defined by the Province.

Included in Provincial refundable tax credits/Family benefits in the statistical tables.

Ontario Child Benefit Program

Effective in July 2007, the Ontario Child Benefit is integrating its Ontario Child Care Supplement program with its basic social assistance benefits for children. It is intended to be completely integrated with the federal child tax benefit program. Benefits are combined with the CCTB into a single monthly payment. Included in Provincial refundable tax credits/Family benefits in the statistical tables.

Ontario Childcare Access and Relief from Expenses tax credit (CARE)

The Ontario Childcare Access and Relief from Expenses tax credit (CARE) was introduced in 2019 for low-income and middle-income families with childcare expenses. The tax credit rate is a maximum of 75 percent, dependent upon family adjusted income, with the credit eliminated at a family adjusted income of $150,000. Families could receive up to $6,000 per child under 7 years of age, up to $3,750 per child between the ages of 7 and 16, and up to $8,250 per child with a severe disability. The CARE credit is in addition to the existing Child Care Expense Deduction (CCED).

Ontario Child Care Supplement for Working Families (OCCS)

Included in 1998, the Ontario Child Care Supplement for Working Families (OCCSWF) is a tax-free monthly payment to help with the cost of raising children under the age of seven. Benefits are combined with the Canadian Child Tax Benefit (CCTB) into a single monthly payment. Included in Provincial refundable tax credits/Family benefits in the statistical tables. This credit was completely integrated into the Ontario Child Benefit in 2014.

Ontario Energy and Property Tax Credit

Introduced in 2010, the Ontario Energy and Property Tax Credit helps low- to moderate-income individuals 18 years of age and older, and families, with the sales tax they pay on energy and with property taxes. Included in provincial refundable tax credits/Family Benefits in the statistical tables. It became part of the Ontario Trillium Benefit in 2012.

Ontario Guaranteed Annual Income System (GAINS)

Included in 2012, the Ontario Guaranteed Annual Income System (GAINS) ensures a guaranteed minimum income for Ontario seniors by providing monthly payments to qualifying pensioners. The monthly GAINS payments are on top of the federal Old Age Security (OAS) pension and the Guaranteed Income Supplement (GIS) payments received.

Ontario – Healthy Homes Renovation Tax Credit

From 2012 to 2016, the Healthy Homes Renovation Tax Credit was a permanent, refundable personal income tax credit for seniors, and family members who live with them, to help with the costs of improving safety and accessibility in their home.

Ontario Home Electricity Relief

Was a one-time payment of $120 made in 2006 to lower-income residents of Ontario to assist them with the rising cost of electricity. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Ontario Homeowner's Property Tax and Sales Tax credit

Starting in 1986 and ending in 2009, the Ontario Homeowner's property Tax and Sales Tax credit helps low- to moderate-income Ontarians who were 16 years of age and older (if the individual was under 19 and lived with someone who received Federal Child benefits payments for them, they were not eligible) with property taxes and the sales tax they pay. Included in provincial refundable tax credits/Family Benefits in the statistical tables. After 2009 it was separated and replaced by the Ontario Energy and Property Tax Credit and the Ontario Sales Tax Credit.

Ontario - Northern Ontario Energy Credit

Beginning in 2010, the Province of Ontario introduced the Northern Ontario Energy *Credit for residents of these Northern Ontario districts: Algoma, Cochrane, Kenora, Manitoulin,* Nipissing, Parry Sound, Rainy River, Sudbury, Thunder Bay or Timiskaming who pay rent or property tax on their principal residence and who apply for the credit.

Included in *Provincial refundable tax credits/Family benefits* in the statistical tables and as of 2012 is part of the Ontario Trillium Benefit.

Ontario Sales Tax Credit

Introduced in 2010, the Ontario Sales Tax Credit helps low- to moderate-income individuals, 19 years of age and older, and families, with the sales tax they pay. Included in provincial refundable tax credits/Family Benefits in the statistical tables. As of 2012 it is part of the Ontario Trillium Benefit.

Ontario Senior Homeowners Property Tax Grant

Beginning in 2008, this grant is an annual amount provided to help offset property taxes for seniors with low and moderate incomes who own their own homes. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Ontario Sales Tax Transition Credit

Introduced in 2010, this benefit provides three payments to families and single people to help with the transition to the HST. Families (including single parents) can receive up to $1,000 in total. If the person is single, he or she can get up to $300 in total. The first benefit payment and the second benefit payment were paid in June and December 2010. The final benefit payment was paid in June 2011. Included in provincial refundable tax credits/ Family Benefits in the statistical tables.

Ontario Trillium Benefit

Effective 2012, the Ontario Trillium Benefit helps people pay for energy costs, and provides relief for sales and property tax. It includes the following:

- Ontario Sales Tax Credit
- Ontario Energy and Property Tax Credit
- Northern Ontario Tax Credit

Other Government Transfers

Added in 2010. Initially only included the Working Income Tax Benefit (WITB). From 2015 to 2016, this also included the Children's Fitness Tax Credit. The Eligible Educator School Supply Tax Credit was included since 2016, while both the Refundable Medical Expense Supplement and Climate Action Incentive (for select provinces) have been included in 2018. In 2019, the Canada Workers Benefit replaced the Working Income Tax Benefit (WITB).

Other Income

Includes net rental income, alimony, income from a limited partnership, retiring allowances, scholarships, amounts received through a supplementary unemployment benefit plan (guaranteed annual income plan), payments from income-averaging annuity contracts, as well as all other taxable income not included elsewhere. Beginning with the 1992 data, this variable also includes the imputed income of imputed spouses, as derived from the tax return of the filing spouse. Beginning with the 2008 data, this variable also includes the registered disability savings plan income. *See also* "Total income". This definition of other income is used when all other standard sources of income are displayed in the data table.

Parent

Is a person for whom we have identified one or more children living at the same address. *See also* "Census families" and "Children".

Participation Rate

Is the count of a given population of an area with labour income expressed as a percentage of the total for that same population in that same area.

Percentage of People in Low Income

This statistic is available in the individual table which deals with the updated census family after-tax low income measure (CFLIM-AT). The percentage of people in low income provides an idea of the size of the low-income population and of the evolution of the low-income situation over time. It corresponds to the ratio of the number of individuals with an adjusted family after-tax income below the CFLIM-AT threshold to the total number of individuals in the population for a specific geographical area.

Persons not in Census Families *Previously Non-Family Persons*

Is an individual who is not part of a census family – couple family or a lone-parent family. These persons may live with their married children or with their children who have children of their own (e.g., grandparent). They may be living with a family to whom they are related (e.g., sibling, cousin) or unrelated (e.g., lodger, roommate). They may also be living alone or with other persons not in census families. *See also* "Census families".

Pooled Registered Pension Plan (PRPP)

Pooled registered pension plan is an accessible retirement savings option for individuals, including self-employed individuals. PRPP contributions made by an employer are not a taxable benefit to the tax filer, but they do reduce the tax filer's RRSP/PRPP deduction room.

Prince Edward Island Harmonized Sales Tax Credit

Introduced in 2013, this credit is a non-taxable refundable payment to help low-income individuals and families offset the impact of the sales taxes they pay.

Prince Edward Island Volunteer Firefighter Tax Credit

Beginning in 2012, this credit is available for residents of Prince Edward Island who have been volunteer firefighter in the calendar year.

Private (other) Pensions

Include pension benefits (superannuation and private pensions) other than Old Age Security pension benefits and Canada/Quebec Pension Plan benefits.

Provincial Refundable Tax Credits/Family Benefits

Unlike non-refundable tax credits, these amounts are paid to the tax filer, regardless of tax liability. Included below are the refundable provincial tax credits received by tax filers:

Alberta:

- Alberta Family Employment Tax Credit since 1997
- Alberta Resource Rebate for 2006 only
- Alberta Child Benefit (since August 2016)
- Alberta Seniors Benefit (started in 2015, as of 2018 only amounts not already included in social assistance benefits were added to provincial refundable tax credit)
- Alberta Climate Leadership Adjustment Rebate (from 2017 to July 2019)

British Columbia:

- British Columbia Sales Tax Credit from 1994 to 2009 and reintroduced in 2013
- British Columbia Harmonized Sales Tax (HST) Credit from 2010 to January 2013
- British Columbia Senior's Home Renovation Tax Credit from 2012
- British Columbia low Income Climate Action Tax Credit from 2008
- British Columbia Climate Action Dividend for 2008 only
- British Columbia Family Bonus since 1996 (reduced to 0 since 2015)
- British Columbia Earned Income Benefit since 1996 (reduced to 0 since 2015)
- British Columbia Seniors' Supplement since 2005 (as of 2018 included in social assistance benefits)
- British Columbia Early Child Tax Benefit since 2015

Prince Edward Island:

- Prince Edward Island Volunteer Firefighter Tax Credit since 2012
- Prince Edward Island Sales Tax Credit since 2013

Manitoba:

- Manitoba Homeowner School Tax Credit since 2001
- Manitoba Advance Tuition Tax Rebate since 2010
- Manitoba Education Property Tax Credit since 2001
- Manitoba Child Benefit since 2008
- Manitoba 55 plus Program since 2012
- Manitoba Personal Tax Credit since 2006

New Brunswick:

- New Brunswick Child Tax Benefit (and Working Income Supplement) since 1997
- New Brunswick Low-income Senior's benefit since 2005 (as of 2018 only amounts not included in social assistance benefits were added to provincial refundable tax credits)
- Home Energy Assistance Program for 2007 only
- New Brunswick Home Energy Assistance Program since 2015
- New Brunswick School Supplement (since 2013)
- New Brunswick Seniors Home Renovation Tax Credit since 2016
- New Brunswick Harmonized Sales Tax (HST) Credit since July 2016

Nova Scotia:

- Nova Scotia Poverty Reduction Tax Credit since 2010
- Volunteer firefighter & Ground Search & Rescue tax credit since 2007
- Nova Scotia Affordable Living Tax Credit since 2010
- Nova Scotia Child Benefit since 1998
- Nova Scotia one-time payment Taxpayer Refund Program (for 2003 only)

Nunavut:

- Volunteer firefighter credit (2008 to 2011)
- Nunavut Cost of living tax credit since 2000
- Nunavut Child Benefit and Workers Supplement since 1999

Ontario:

- Ontario Homeowners's property tax and sales tax credit from 1986 to 2009
- Ontario Healthy Home Renovation Tax Credit from 2012 to 2016
- Ontario Energy and Property Tax Credit (for 2010 and 2011)
- Ontario Child Activity Tax Credit from 2010 to 2016
- Ontario Sales Tax Credit (for 2010 and 2011)
- Northern Ontario Energy Credit (for 2010 and 2011)
- Ontario Guaranteed Annual Income System (GAINS) since 2012 (as of 2018 only amounts not already included in social assistance benefits were added to provincial refundable tax credits)
- Ontario Child Benefit since 2007
- Ontario Sales Tax Transition Credit (for 2010 and 2011 only)
- Ontario Trillium Benefit – Includes the Northern Ontario Energy credit, the Ontario Energy and Property Tax Credit, and the Ontario Sales Tax Credit, since 2012

- Senior Homeowners Property Tax Grant since 2008
- Ontario Child Care Supplement for Working Families (from 1998 to 2014)
- Ontario Home Electricity Relief for 2006 only
- The Childcare Access and Relief from Expenses Tax Credit introduced 2019

Quebec:

- Quebec Family allowances (from 1994 to 1997) replaced by the Quebec Family credits
- Individuals Living in Northern villages Tax Credit (from 2007 to 2010)
- Solidarity Tax Credit – Includes the Québec Sales Tax Credit, Property Tax Rebate and the northern villages tax credit, since 2011
- Quebec Sales Tax Credit (TVQ) (from 2003 to 2010)
- Quebec Child Assistance Payments since 2005
- Quebec Family credits (from 1997 to 2004) replaced by the Quebec Child Assistance Payments
- Quebec Supplement for Handicapped Children since 2017
- Quebec Additional supplement for the purchase of school supplies since 2017

Saskatchewan:

- Saskatchewan Sales Tax Credit from 2000 to 2008
- Saskatchewan Low-Income Tax Credit since 2008
- Saskatchewan Child Benefit from 1998 to 2008
- Active Families Benefit (from 2010 to 2015)
- Graduate Retention Program tuition Rebate (from 2008 to 2014)
- The Saskatchewan Seniors Income Plan since 2015 (as of 2018 only amounts not already included in social assistance benefits were added to provincial refundable tax credits)

Newfoundland & Labrador:

- Newfoundland & Labrador Harmonized Sales Tax (HST) Credit from 2005 to 2016
- Newfoundland and Labrador Income Supplement (NLIS replaced the NL HST credit starting in July 2016)
- Newfoundland & Labrador Seniors' Benefit since 1999
- Newfoundland & Labrador Parental Support Benefit from 2008 to 2016
- Newfoundland & Labrador Child Benefit since 1999
- Newfoundland & Labrador Progressive Family Growth Benefit from 2008 to 2016
- Newfoundland & Labrador Home Heating Rebate Program since 2007, repealed April 2016
- Newfoundland & Labrador Mother Child supplement since 2007
- Newfoundland & Labrador Mother Baby Nutrition Supplement (Included in the Newfoundland & Labrador Child Benefit credit.) since 2002
- Newfoundland and Labrador Income Supplement since July 2016
- Newfoundland and Labrador Supplemental Child Care Credit since 2011

Northwest Territories:

- Cost of living Tax Credit since 2000
- Northwest Territories Child Benefit since 1998
- Supplement of Cost of living Tax Credit since 2002
- Northwest Territories Cost of Living Offset introduced in 2019

Yukon:

- Yukon First Nations Income Tax Credit since 2008
- Yukon Low Income Family Tax Credit for 2011 only
- Yukon Child Benefit since 1999
- Yukon Children's Fitness tax credit since 2015
- Yukon Government Carbon Price Rebate introduced in 2019

For some of these programs, estimates are created according to modelled information. These models are reviewed periodically and adjustments may be introduced as new information becomes available.

Starting with the 2018 T1FF data, certain provincial refundable tax credits for seniors are being tabulated differently. Provincial refundable tax credits for which a T5007 slip has been issued will now be tabulated with social assistance. This refinement minimizes the chance of overestimating amounts for these programs. Due to this adjustment, decreases in provincial refundable tax credits for 2018 can be observed for some seniors in New Brunswick, Ontario, Saskatchewan, and Alberta.

Quebec Abatement

The Quebec abatement reduces the federal income tax payable by Quebec residents. Residents and persons operating a business in Quebec are allowed 16.5% abatement from the federal tax.

Quebec Additional supplement for the purchase of school supplies

The Quebec government announced on November 21, 2017, that it would be expanding the refundable child assistance payment to provide an annual $100 (per school-aged child) payment for the purchase of school supplies.

Quebec Child Assistance Payment *Previously Quebec Family Benefit*

The Régie des rentes du Québec administers the child assistance payment program that is part of Québec's family policy. This program provides for the payment of a family allowance intended to cover the basic needs of children under age 18 in low-income families. This payment adds to the Federal Child Benefits paid by the federal government. In 2005, the Child Assistance Payment program replaced the Quebec Family Allowance which was in place from 1994 to 2004. Available starting with 1994 data. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Quebec Family Benefits *Previously Quebec Family Allowance plan*

In September 1997, the *Act respecting family assistance allowances* was repealed and replaced with the *Act respecting family benefits*. A number of changes were made: previously universal, the family allowance now varied with family income (selective allowance); the allowance for newborn children and the allowance for young children were abolished. However, entitlements under the *Act respecting family assistance allowances* were maintained for children born on or before September 30, 1997.

The new family allowance was based on family status, number of children, and net family income for the previous year. The amount was set for a 12-month period starting on July 1. This benefit was replaced with the child assistance payment in 2005.

Quebec Family Allowance plan

In January 1974, a new program known as the *Régime des allocations familiales du Québec* (Quebec family allowance plan) came into effect. It replaced the school allowance of 1961 and the family allowance of 1967. Under the plan, a monthly allowance was paid to the mother of any unmarried child under 18 who was deemed to have his or her principal residence in Quebec. In 1979, the implementation of a provision of the *Act respecting the consolidation of the statutes and regulations* changed the name of the *Régime des allocations familiales du Québec*, which became the *Loi sur les allocations familiales* (Family allowance act).

This credit was added to the 1994 reference year and was replaced by the Quebec Family Benefits in 1997, which was then replaced by the Quebec Child Assistance Payment (2005).

Quebec – Individuals Living in Northern Villages Tax Credit

Beginning in 2007, this credit is for residents of a northern village as defined by the Quebec Government. It consists of a monthly payment for each of the spouses plus an additional amount per month for each dependant child. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables. As of 2011 it is part of the Quebec Solidarity Tax Credit.

Quebec Parental Insurance Plan

The Québec Parental Insurance Plan (QPIP) provides for the payment of benefits to eligible workers, who take a maternity, paternity, parental or adoption leave. The QPIP is an income-replacement plan, which means that a person must have received work income to qualify for benefits. Included since 2006.

Quebec Property Tax Refund

This property tax refund was paid to residents of Québec on December 31 of the taxation year and who were the owner, tenant or subtenant of an eligible dwelling where the tax filer was living on December 31. The property taxes used for the credit include the school taxes and municipal taxes applicable to the dwelling, minus any portion of the taxes that is refundable in any manner whatsoever. This tax credit could not be included in the released data since the information was available only using the data from the provincial Quebec tax form. However, it was replaced by the housing component of the solidarity tax credit, which was introduced in 2011.

Quebec Sales Tax Credit

Beginning in 2003, the Province of Quebec instituted The Sales Tax Credit to assist low income residents who pay the Quebec Sales Tax. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables. As of 2011 it is part of the Quebec Solidarity Tax Credit.

Quebec Solidarity Tax Credit

On July 1, 2011, the solidarity tax credit took effect, thereby replacing the QST credit, the property tax refund and the credit for individuals living in northern villages. Included in provincial refundable tax credits/Family Benefits in the statistical tables.

Quebec Supplement for Handicapped Children

This supplement is granted to individuals who are primarily responsible for the care and education of a handicapped child with whom they ordinarily live. To be considered eligible, the child must be under 18 and have an impairment or a developmental disorder which considerably restricts his or her daily activities. Introduced in 2005 by the Quebec government, it is only in 2017 that the supplement has been included in the T1FF.

Refundable medical expense supplement

The Federal refundable medical expense supplement is available to low income individuals who have paid medical expenses, or disability supports expenses. The refundable medical expense supplement is included in Other Government Transfers in the statistical tables

Registered Disability Savings Plan (RDSP) Income

Beginning in 2008, the RDSP is for individuals for whom a valid disability certificate has been filed. Contributions can be made by the beneficiary or by qualified persons legally authorized to act for the beneficiary. The contributions are not deductible but the income earned is not taxable as long as it remains into the plan. Contributions are subject to a lifetime limit of $200,000; they will be matched in some degree by government contributions. Included in *Other income* in the statistical tables.

Registered pension plan premiums/contributions

A registered pension plan (RPP) contribution may be deducted from the tax filer's total income. An RPP is an employee's pension plan, approved by the Canada Revenue Agency, under which funds are set aside by an employer and employee to provide periodic payments to employees upon their retirement. Only the amount the tax filer contributes to a RPP may be deducted from income. Deduction amounts for tax filers are based on what is reported in box 20 (RPP contributions) of their T4 slips, box 032 (RPP contributions – Past service) from their T4A slips, or from their union or RPP receipts.

Registered Retirement Savings Plan Income (RRSP)

Is any money withdrawn from a RRSP, either as a lump sum or as a periodic payment. Included in this amount are withdrawals and monies from RRSP annuities. Note that monies from a Registered Retirement Income Fund (RRIF) may be reported on line 115 (other pensions or superannuation) if the recipient is 65 years of age or older; otherwise, monies from a RRIF are reported on line 130 (other income). Information on RRSP income is available starting with the 1994 data. Starting in 1999, only RRSP income of persons aged 65 years or older is included.

Saskatchewan Active Family Benefit

Beginning in 2009, the Province of Saskatchewan provides a refundable tax credit for eligible expenses for children for cultural, recreational, or sports activities.

Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Saskatchewan Child Benefit

Beginning in July 1998, the Saskatchewan Child Benefit (SCB) is a non-taxable amount paid monthly to help lower-income families with the cost of raising children under age of 18. Benefits are combined with the CCTB into a single monthly payment. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables. This program was terminated in 2008.

Saskatchewan Graduate Retention Program Tuition Rebate

The Graduate Retention Program rewards students in Saskatchewan by providing a refund up to $20,000 of fees paid by eligible graduates who live in Saskatchewan and who file a Saskatchewan income tax return. The Graduate Retention Program became effective January 1, 2008. Included in provincial refundable tax credits/ Family Benefits in the statistical tables.

Saskatchewan Low-Income Tax Credit

The Government replaced and enhanced the provincial Sales Tax Credit with a new Low-Income Tax Credit, effective October 2008, to reduce the taxes of lower income provincial residents. The credit is fully refundable, meaning that a person does not have to pay income tax in order to receive the benefits. A recipient must file an income tax return as a resident of Saskatchewan and meet income and family criteria to be eligible for benefits. The first payment was made in January 2009. Included in provincial refundable tax credits/Family Benefits in the statistical tables.

Saskatchewan Sales Tax Credit (SSTC)

Introduced in 2000 and ended in 2008, this credit is aimed at offsetting the effects of sales tax on lower income earners in Saskatchewan. It is a program designed to improve the fairness of the provincial sales tax for low-income Saskatchewan residents. Eligibility for the Saskatchewan Sales Tax credit is identical to federal GST credit requirements, and application for the SSTC credit is automatic if you apply for federal GST credit and are resident in Saskatchewan as of December 31 of the base year. The SSTC credit is combined with the payment of the federal GST/HST credit and paid in full. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables. It has been replaced by the Saskatchewan Low-Income Tax Credit.

Saskatchewan Seniors Income Plan

The Saskatchewan Seniors Income Plan (SKSIP) provides senior citizens with additional financial assistance required to meet basic needs. A monthly income supplement, the plan is intended for seniors who have little or no income other than the federal Old Age Security pension and Guaranteed Income Supplement. It was introduced in T1FF for reference year 2015.

Single-Earner Family

Is defined, in couple families, as only one of the partners having employment income greater than zero or, in lone-parent families, as the parent with employment income greater than zero.

Social Assistance Benefits

Includes payments made in the year on the basis of a means, needs or income test (whether made by an organized charity or under a government program). The value is reported on line 145 of the personal income tax return. Available only since 1994; previously included in “Non-taxable income”.

Spouse

Is either partner in a couple family.

Suppressed Data

Are intentionally omitted because they breach confidentiality. All data counts under a certain number are suppressed along with the corresponding income amounts. If the count for one cell or component is suppressed, then corresponding income aggregates in another cell are also suppressed to avoid disclosure by subtraction (called residual disclosure). *See* the section on Confidentiality.

Tax Exempted Employment Income for Status Indians

Indian registered, or eligible to be registered, under the Indian Act, that earns tax-exempt employment income (wages, salaries and commissions) on a reserve in Canada. Included in Labour Income – employment income in the statistical tables starting in 1999.

Tax Exempted Maternity and Parental Benefits, and Provincial Parental Insurance Plan Benefit Amount for Status Indians

Includes tax-exempt Employment insurance maternity or parental benefits and Provincial parental insurance plan (PPIP) benefits received by the tax filer under the Indian act. These benefits are provided based on the rules in place for the Employment Insurance Program. Included in Employment Insurance in the statistical tables starting in 2019.

Tax Exempted Net Self-Employment Income for Status Indians *Previously Net Self-Employment Income Tax exempted for Status Indian*

Indian registered, or eligible to be registered, under the Indian Act, that earns tax-exempt, self-employed income on a reserve in Canada. Included in Labour Income – self-employment in the statistical tables starting in 2010.

Tax Exempted Other Income for Status Indians

Includes Income exempt of taxes for registered Indian under the Indian act excluding employment income, net self-employment income and employment insurance maternity and parental benefits and Provincial parental insurance plan (PPIP). It is net of any deductions that may apply. Other Indian tax-exempt income may include CPP/QPP benefits, other pension and superannuation, employment insurance and other benefits from box 18 of T4(E) slip, interests and dividends and other investment income, net rental income or losses, social assistance payments received from a First Nation/band council. Included in Other Income in the statistical tables starting in 2019.

Tax filers

Most tax filers are people who filed a tax return for the reference year and were alive at the end of the year. Starting with the 1993 tax year, those tax filers who died within the tax year and who had a non-filing spouse had their income and their filing status attributed to the surviving spouse.

Total Income

Note: this variable was revised over the years, as reflected in the comments below; data users who plan to compare current data to data from previous years should bear in mind these changes. Also, it should be noted that all income amounts are gross, with the exception of net rental income, net limited partnership income and all forms of net self-employment income.

Income reported by tax filers from any of the following sources:

- Employment income
    - ▶ Wages/Salaries/Commissions
    - ▶ Other Employment Income as reported on line 104 of the tax form (tips, gratuities, royalties, etc.)
    - ▶ Net Self-Employment Income
    - ▶ Tax Exempted Employment Income for Status Indians (Wages/Salaries/Commissions) (new in 1999)
    - ▶ Tax Exempted Net Self-Employment Income for Status Indians (since 2010)
- Dividend and interest Income
    - ▶ Interest and other investment income
    - ▶ Dividend income
- Government Transfers
    - ▶ Employment Insurance (EI) benefits
        - ▪ Unemployment Insurance/ Employment Insurance (EI benefits) since 1982
        - ▪ Quebec Parental Insurance Plan since 2006
        - ▪ Tax Exempted Maternityand Parental Benefits, and Provincial Parental Insurance Plan Benefits for Status Indians (since 2019)
    - ▶ Pension Income
        - ▪ Old Age Security since 1982
        - ▪ Net Federal Supplements (previously included in other income, shown separately since 1992)
            - ◆ Guaranteed Income Supplement created in 1967 and Spousal Allowance created in 1975, available since 1992
            - ◆ Spousal Allowance included in Net Federal Supplements since 1992; previously included in non-taxable income
        - ▪ Canada and Quebec Pension plans benefits, since 1982
    - ▶ Federal Child Benefits
        - ▪ Family Allowance program up to 1992
        - ▪ Child Tax Credit up to 1992
        - ▪ Canada Child Tax Benefit starting (from 1993 to June 2016)
        - ▪ Universal Child Care Benefit since (from 2006 to June of 2016; includes some retroactive amounts after 2016)
        - ▪ Canadian Child Benefit starting in July 2016

- Federal Tax, Goods and Services Tax, Harmonized Sales Tax
  - Federal Sales Tax Credit (from 1988 to 1990)
  - Goods and Services Tax (GST) credit from 1990 to 1996
  - Harmonized Sales Tax (HST) credit since 1997
- Workers' Compensation Benefits (included in other income prior to 1992 and shown separately since 1992)
- Social Assistance Benefits (included in other income prior to 1992 and shown separately since 1992)
- Provincial Refundable Tax Credits/Family Benefits – for a complete list please see the "Provincial Refundable Tax Credits/Family Benefits" section.
- Other Government Transfers
  - Working Income Tax Benefit (started in 2007 depending on the province or territory; included in statistical tables from 2010 to 2018; replaced with the Canada Workers Benefit in 2019)
  - Children's Fitness Tax Credit (for 2015 and 2016)
  - Eligible Educator School Supply Tax Credit (starting in 2016)
  - Refundable medical expense supplement (included as of 2018)
  - Climate Action Incentive (starting in 2018 for select provinces)
  - Canada Workers Benefit (which replaced the Working Income Tax Benefit) starting in 2019

- Private Pensions
- Registered Retirement Savings Plan/ Pooled Registered Pension Plan Income (since 1994; previously in "other income" ; since 1999, only for tax filers 65+)
- Other Income
  - Net limited partnership income
  - Alimony
  - Net rental income
  - Other incomes as reported on line 130 of the tax form (fellowships, bursaries, etc.)
  - Registered Disability Savings Plan (RDSP) Income as reported on line 125 of the tax form (introduced in 2008)
  - Taxable scholarship, fellowship, bursaries, and artists' project grants (since 2019)
  - Tax Exempted Other Income for Status Indians (since 2019)

Monies not included in income above are: veterans' disability and dependant pensioners' payments, war veterans' allowances, lottery winnings and capital gains.

Unemployment Insurance (UI)

See Employment Insurance (EI)

Universal Child Care Benefit

Introduced in July 2006, the Universal Child Care Benefit (UCCB) was a taxable benefit of $100 paid monthly for each child under 6 years of age. In July 2015, the amount increased to $160 per month for children under 6, and a UCCB was introduced for children ages 6 to 17 in the amount of $60 per month. The UCCB ended in June 2016, and along with CCTB, was replaced by the Canadian Child Benefit. The UCCB was included in "*Federal Child Benefits*" in the statistical tables. Some individuals are still receiving retroactive UCCB amounts and these amounts are reported within *"Federal Child Benefits"* in the statistical tables.

User-Defined Areas

Are areas that have been defined by the data users as the specific area for which they require data. The smallest "building block" for these special areas is the six-character **Postal Code**. To obtain data, provide us with a list of the **Postal Codes** for which data are required and we will provide the aggregated data. Also, the user-defined area may be a total of a number of individual standard areas, grouped together for a total, rather than a number of individual areas each with their own total. Of course, the area must satisfy our confidentiality requirements, or no data can be produced. See section on Geography.

Wages, Salaries and Commissions

Include employment pay and commissions as stated on T4 information slips, training allowances, tips, gratuities and royalties. Starting with the 1999 data, the total of wages, salaries and commissions includes tax-exempt employment income earned on an Indian reserve. Starting with the 2001 data, wage and salary income of non-filing spouses was identified, in some cases, from T4 earnings statements.

Workers' Compensation Benefits

Includes any compensation received under Workers' Compensation benefits in respect of an injury, disability or death. This value is reported on line 144 of the personal income tax return. Information on Workers' Compensation benefits is available as a distinct income source starting with the 1994 data; previously included in "Non-taxable Income".

Yukon Child Benefit

Beginning in 1999, the Yukon Child Benefit (YCB) is a non-taxable amount paid monthly to help low- and modest-income families with the cost of raising children under the age of 18. Benefits are combined with the CCTB into a single monthly payment. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Yukon Cost of Living Tax Credit

The Yukon permits a reduction of tax based on income. If living as a couple at the end of the year, only the spouse with the higher income may claim the credit. This credit is included in the *Provincial refundable tax credits/Family benefits* in the statistical table for 2011 only.

Yukon - Federal Refundable First Nations Abatement

The federal refundable First Nation Abatement is available to individuals residing on specified Yukon First Nation settlement lands. These residents are allowed 75% or 95% (depending on the First Nation) abatement from the federal tax. These amounts become tax allocated to the settlement territory in which the resident lives.

Yukon First Nations Tax Credit

Beginning in 2008, the Yukon First Nations Tax Credit provides that both the Government of Canada and the Government of Yukon will share the field of personal income tax with self-governing Yukon First Nations. It is for individuals residing on the settlement lands of the self-governing First Nations. The transferred amount is referred to as Yukon First Nations Tax that consists of a federal abatement and a Yukon First Nations income tax credit. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Yukon Government Carbon Price Rebate

Introduced in 2019, the Yukon Government Carbon Price Rebate is a non-taxable amount paid to individuals and families to help offset the cost of the federal carbon pollution pricing levy. The program includes an annual credit for an individual, a spouse or common-law partner, as well for each child under 19 years of age. Outside of Whitehorse, there is an additional remote supplement for an individual, a spouse or common-law partner, and for each eligible child under 19 years of age. The credit is not subject to a benefit reduction based on income. The credit is combined with the quarterly payments of the federal GST/HST credit.

Section 4: Geography

The data are available for the following geographic areas. See “Statistical Tables - Footnotes and Historical Availability” for further details. The mailing address at the time of filing is the basis for the geographic information in the tables.

Addresses used for defining T1FF geography

In the T1FF, the Postal Code is used to derive the different levels of census or postal geography. Postal Codes do not respect census boundaries, hence for low levels of census geography, such as census tracts or census subdivisions, this has an impact on the precision of the geographic coverage. This is most problematic in areas where Postal Codes cover vast rural areas.

It is also important to note that the main source for the address data is the T1 tax forms. Addresses used for filing taxes are not always residential addresses. Most tax filers use their residential address, but some use an address different than their true residential address on their T1 form. In the ‘Help’ function of some electronic tax software packages, it states that non-residential addresses can be used if it is more convenient for individuals to receive mail regarding their tax returns elsewhere than their home.

The reliance on mailing addresses also has an impact on the geographic precision of the data in some areas. When filing their taxes, some individuals use the address of their accountant, financial advisor or lawyer while other individuals with more unique circumstances file through businesses which offer employment services (ex. temporary foreign workers who file Canadian taxes) or through the offices of provincial Public Guardian and Trustee. Another issues is that in urban business district, some tax filers use an address linked to a business that offers P.O. Box services. In rural areas, mail delivery is also often done by P.O. Box. For rural areas, this means that the mailing address of a tax filer can actually be in a neighbouring community of the tax filer’s true residential address.

Standard areas:

Canada
Provinces and Territories
Census Geography

- Economic Regions
- Census Divisions
- Census Subdivisions (starting with 2019 data)
- Census Metropolitan Areas
- Census Agglomerations
- Census Tracts
- Federal Electoral Districts (2013 Representation Order)

Postal Geography

- City (postal city) Totals
- Partial Urban Forward Sortation Areas (excludes Rural Routes and Suburban Services, and Other Urban Areas within City)
- Suburban Services*
- Rural Routes (Within City)*
- Rural **Postal Code** Areas (Within City)
- Other Urban Areas (Non-residential within city)
- Rural Communities (not in City)
- Other Provincial Totals

*These postal geography levels were available in the past but are no longer available for this data.

User-defined areas:

For cost recovery fTo obtain aggregated data for such areas, users can provide a list of lower level postal or census geography (**Postal Codes**, forward sortation areas, census tracts, census subdivisions, etc.) grouped according to their defined areas. These areas must satisfy our confidentiality requirements. See the "Special Geography" section for further information.

Geographic Levels – Census Geography

Data are also available for the following levels of the Census geography; the following table shows the coded designators for these geographies, as well as a brief description of each.

Level of Geography (L.O.G.): 12
Area: Canada
Description:

This level of data is an aggregation of the provincial/territorial totals (code 11). The national total is identified by the region code Z99099.

Level of Geography (L.O.G.): 11
Area: Province or Territory Total
Description:

These totals are identified by a provincial/territorial postal letter, then a "990" followed by the province/territory code, as follows:

Newfoundland and Labrador = A99010
Nova Scotia = B99012
Prince Edward Island = C99011
New Brunswick = E99013
Quebec = J99024
Ontario = P99035
Manitoba = R99046
Saskatchewan = S99047
Alberta = T99048
British Columbia = V99059
Northwest Territories = X99061
Nunavut = X99062
Yukon Territory = Y99060

Level of Geography (L.O.G.): 71
Area: Census Subdivision
Description:

Introduced in 2019 in the T1FF data tables, census subdivision (CSD) is the general term for municipalities (as determined by provincial/territorial legislation) or areas treated as municipal equivalents for statistical purposes (e.g., Indian reserves, Indian settlements and unorganized territories). Municipal status is defined by laws in effect in each province and territory in Canada.

CSDs are classified into 53 types according to official designations adopted by provincial/territorial or federal authorities. The census subdivision type accompanies the CSD name in order to distinguish CSDs from each other, for example, Balmoral - VL (for the village of Balmoral) and Balmoral - P (for the parish / paroisse (municipalité de) of Balmoral). The full list of CSD types is available in Table P of this document.

The 2016 Census contain 5,162 census subdivisions (this includes about 274 CSDs with no population); however only 3,599 areas coded as level of geography 71 (CSD) are available in the 2019 T1FF data tables. For more information on the precision of the geographic coverage in T1FF data tables for CSDs, please refer to the section "Precision of Census Subdivision" of this document.

Census subdivisions are identified in the tables by a seven digits code. This is necessary in order to uniquely identify each CSD in Canada.

2 first digits = Province
2 next digits = Census Division
3 last digits = Census Subdivision

Level of Geography (L.O.G.): 61
Area: Census Tract
Description:

Census tracts (CTs) are small geographic units representing urban or rural neighbourhood-like communities in census metropolitan areas (see definition below) or census agglomerations with an urban core population of 50,000 or more at time of 1996 Census. CTs were initially delineated by a committee of local specialists (such as planners, health and social workers and educators) in conjunction with Statistics Canada.

The 2019 data tables contain 5,594 areas coded as level of geography 61, based on 2016 Census.

Level of Geography (L.O.G.): 51
Area: Economic Region
Description:

An economic region is a grouping of complete census divisions (see definition below) with one exception in Ontario. Economic regions (ERs) are used to analyse regional economic activity. Within the province of Quebec, ERs are designated by law. In all other provinces, they are created by agreement between Statistics Canada and the provinces concerned. Prince Edward Island and the territories each consist of one economic region.

The 2019 data tables contain 76 areas coded as level of geography 51, based on 2016 Census.

Level of Geography (L.O.G.): 42
Area: Census Agglomeration
Description:

The general concept of a census agglomeration (CA) is one of a very large urban area, together with adjacent urban and rural areas that have a high degree of economic and social integration with that urban area. CAs have an urban core population of at least 10,000, based on the previous census.

The 2019 data tables contain 136 area codes as level of geography 42, based on the 2016 Census: 117 CAs, 6 provincial parts for the 3 CAs which cross provincial boundaries and 13 residual geographies called Non CMA-CA, one for each province and territory.

Level of Geography (L.O.G.): 41
Area: Census Metropolitan Area
Description:

The general concept of a census metropolitan area (CMA) is one of a very large urban area, together with adjacent urban and rural areas that have a high degree of economic and social integration with that urban area. CMAs have an urban core population of at least 100,000, based on the previous census.

The 2019 data tables contain 37 areas coded as level of geography 41, based on 2016 Census:

001, St. John's, Newfoundland and Labrador
205, Halifax, Nova Scotia
305, Moncton, New Brunswick
310, Saint John, New Brunswick
408, Saguenay, Quebec
421, Québec, Quebec
433, Sherbrooke, Quebec
442, Trois-Rivières, Quebec
462, Montréal, Quebec
505, Ottawa-Gatineau (3 items: combined, Quebec part and Ontario part)
521, Kingston, Ontario
522, Belleville, Ontario
529, Peterborough, Ontario
532, Oshawa, Ontario
535, Toronto, Ontario
537, Hamilton, Ontario
539, St-Catharines-Niagara, Ontario
541, Kitchener-Cambridge-Waterloo, Ontario
543, Brantford, Ontario
550, Guelph, Ontario
555, London, Ontario
559, Windsor, Ontario
568, Barrie, Ontario
580, Greater Sudbury, Ontario
595, Thunder Bay, Ontario
602, Winnipeg, Manitoba
705, Regina, Saskatchewan
725, Saskatoon, Saskatchewan
810, Lethbridge, Alberta
825, Calgary, Alberta
835, Edmonton, Alberta
915, Kelowna, British Columbia
932, Abbotsford-Mission, British Columbia
933, Vancouver, British Columbia
935, Victoria, British Columbia

Level of Geography (L.O.G.): 31
Area: Federal Electoral District
Description:

A federal electoral district (FED) refers to any place or territorial area represented by a Member of Parliament elected to the House of Commons. There are 338 FEDs in Canada according to the 2013 Representation Order. The Representation Order is prepared by the Chief Electoral Officer describing, naming and specifying the population of each electoral district established by the Electoral Boundaries Commission and sent to the Governor in Council.

The 2019 data tables contain 338 areas coded as level of geography 31.

Level of Geography (L.O.G.): 21
Area: Census Division
Description:

A census division (CD) is a group of neighbouring municipalities joined together for the purposes of regional planning and managing common services (such as police or ambulance services). A CD might correspond to a county, a regional municipality or a regional district.

CDs are established under laws in effect in certain provinces and territories of Canada. In other provinces and territories where laws do not provide for such areas (Newfoundland and Labrador, Manitoba, Saskatchewan and Alberta), Statistics Canada defines equivalent areas for statistical reporting purposes in cooperation with these provinces and territories.

The 2016 Census contain 293 areas coded as level of geography 21; however, the 2019 data tables contain 295 areas since the CD of Halton (Ont.) straddles 2 Economic Regions.

Starting in 2007, Census divisions are identified in the tables by a six digits code:

2 first digits = Province
2 next digits = Economic Region
2 last digits = Census Division

Changes in Census Geography – 2016 boundaries as compared to 2011 boundaries

When comparing data between the 2015 and 2016 reference years, users should consider that some of the changes in the data can be due to Census boundary changes. The data for the 2015 reference year are produced according to the 2011 Census boundaries, while the data for the 2016 reference year are based on the 2016 Census boundaries.

Changes to Census Metropolitan Areas (CMA)

For the 2016 Census, Belleville (Ont.) and Lethbridge (Alta.), which were both a census agglomeration (CA) in 2011, became census metropolitan areas (CMA). In addition, census subdivisions (CSD) previously considered to be outside CMAs were added in eleven CMAs (Table J). Census subdivision is the general term for municipalities (as determined by provincial/territorial legislation) or areas treated as municipal equivalents for statistical purposes (e.g., Indian reserves, Indian settlements and unorganized territories)

Table J

Census Metropolitan Area		Census Subdivision added	
Code	**Name**	**Code**	**Name**
305	Moncton	1306001	Hopewell
310	Saint John	1305016	Norton
408	Saguenay	2494250	Bégin
421	Québec	2433095	Saint-Antoine-de-Tilly
462	Montréal	2456083	Saint-Jean-sur-Richelieu
		2463048	Saint-Lin--Laurentides
505	Ottawa - Gatineau	2480050	Thurso
		2480055	Lochaber
		2480060	Lochaber-Partie-Ouest
		3507065	North Grenville
522	Belleville	3512001	Tyendinaga
		3512020	Stirling-Rawdon
541	Kitchener - Cambridge - Waterloo	3530020	Wilmot
580	Greater Sudbury / Grand Sudbury	3552013	Markstay-Warren
705	Regina	4706011	Lajord No. 128
725	Saskatoon	4715018	Aberdeen No. 373
		4715019	Aberdeen

There was also a few boundary changes which impact the total area covered by specific CMAs. Most notably, there was an overall small increase in the land area of the Edmonton CMA (Table K) primarily because of changes in the land area of these CDS:

Table K

Census Metropolitan Area		Census Subdivision change in land area	
Code	**Name**	**Code**	**Name**
835	Edmonton	4810066	Bruderheim
		4811012	Leduc County
		4811016	Leduc
		4811018	Devon
		4811034	Parkland County
		4811052	Strathcona County
		4811059	Sturgeon County

Changes to Census Agglomerations (CA)

For the 2016 Census:

Eight new census agglomerations were introduced: Gander (N.L.), Sainte-Marie (Que.), Arnprior (Ont.), Carleton Place (Ont.), Wasaga Beach (Ont.), Winkler (Man.), Weyburn (Sask.) and Nelson (B.C.).

The Amos (Que.) and Temiskaming Shores (Ont.) census agglomerations were retired in 2016 because they no longer met the appropriate population criteria. Another census agglomeration no longer is present since the Saint-Jean-sur-Richelieu (Que.) census agglomeration has been merged into the Montréal (Que.) census metropolitan area.

Belleville (Ont.) and Lethbridge (Alta.), which were both a census agglomeration in 2011, became census metropolitan areas.

In Alberta, two additional census agglomerations, Grande Prairie and Wood Buffalo, now meet the population criteria for which census tracts are generated.

Census Subdivisions (CSD) previously considered to be outside census agglomerations were added in six census agglomerations which altered the land area and population they include (Table L).

Table L

Census Agglomeration		Census Subdivision added	
Code	**Name**	**Code**	**Name**
320	Fredericton	1303005	Tracy
		1310004	Manners Sutton
		1310005	Harvey
		1310017	Hanwell
		1310021	Queensbury
447	Drummondville	2449020	Lefebvre
		2449025	L'Avenir
		2449100	Saint-Edmond-de-Grantham
450	Granby	2447047	Roxton Pond
562	Sarnia	3538035	Plympton-Wyoming
575	North Bay	3548031	Chisholm
		3548094	Nipissing, Unorganized, North Part
		3549060	Powassan
		3549071	Nipissing
930	Chilliwack	5909034	Fraser Valley D
		5909035	Fraser Valley H
		5909837	Cheam 1
		5909844	Popkum 1

In addition, there are twenty six census agglomerations (Table M) which exist in both the 2011 Census and 2016 Census where boundary changes alter the area they cover.

Table M

Census Agglomeration			
Code	**Name**	**Code**	**Name**
015	Corner Brook	485	Rouyn-Noranda
105	Charlottetown	530	Kawartha Lakes
328	Bathurst	553	Stratford
330	Campbellton	569	Orillia
335	Edmundston	610	Brandon
404	Rimouski	640	Thompson
405	Rivière-du-Loup	735	North Battleford
406	Baie-Comeau	745	Prince Albert
411	Dolbeau-Mistassini	821	High River
428	Saint-Georges	831	Sylvan Lake
430	Thetford Mines	850	Grande Prairie
444	Shawinigan	943	Courtenay
454	Sorel-Tracy	952	Quesnel

Changes to Census Divisions (CD)

Between the 2011 Census and 2016 Census, one census division changed name: Lajemmerais (Que.) was renamed as Marguerite-D'Youville.

There were also several changes in boundaries between pairs of adjacent census divisions which caused both the land area and the populations of census divisions to change. While most of these changes lead only to very small changes in the actual population counts, changes in the pairs of adjacent census divisions listed in Table N were more significant.

Table N

	2016 Census Division			
Province/Territory	**Code**	**Name**	**Code**	**Name**
N.B.	1309	Northumberland	1315	Gloucester
Man.	4602	Division No. 2	4603	Division No. 3
Man.	4604	Division No. 4	4608	Division No. 8
Man.	4607	Division No. 7	4615	Division No. 15
N.W.T.	6105	Region 5	6106	Region 6

For more information on specific boundary changes, please refer to the section "How to obtain more information" at the end of this document.

Problematic Census Tracts

When using T1FF data at the census tracts level (neighbourhoods in large urban areas) for the areas listed in Table O, caution should be used. In these CTs, there appears to be a significant quantity of tax filers who supplied an address which is a P.O. Box, an address of a business that offers personal income tax services (addresses of accountants, lawyers, financial advisors or labour related groups), or a provincial government office responsible for providing public guardian and trustee services. For these areas the counts of individuals according to the T1FF 2019 are significantly higher than what can be observed in the 2016 Census.

Table O
Census tracts to be used with caution, T1FF 2019

CMA/CA code	CMA/CA Name	Census Tract
320	Fredericton	0001.00
462	Montréal	0062.00
462	Montréal	0055.01
535	Toronto	0014.00
535	Toronto	0035.00
535	Toronto	0299.01
602	Winnipeg	0013.00
602	Winnipeg	0595.02
705	Regina	0013.00
805	Medicine Hat	0009.00
810	Lethbridge	0007.00
810	Lethbridge	0105.00
825	Calgary	0043.00
825	Calgary	0044.00
835	Edmonton	0034.00
850	Grande Prairie	0011.00
850	Grande Prairie	0012.00
850	Grande Prairie	0013.00
915	Kelowna	0008.00
915	Kelowna	0012.00
933	Vancouver	0049.01
933	Vancouver	0059.11
933	Vancouver	0066.00
933	Vancouver	0504.07
935	Victoria	0010.00
970	Prince George	0012.00

Additional Information for Census Subdivisions

Census Subdivision Type

CSDs are classified into 53 types according to official designations adopted by provincial/territorial or federal authorities. Two exceptions are 'subdivision of unorganized' (SNO) in Newfoundland and Labrador, and 'subdivision of county municipality' (SC) in Nova Scotia, which are geographic areas created as equivalents for municipalities by Statistics Canada, in cooperation with those provinces, for the purpose of disseminating statistical data. The full list of CSD types is available in Table P.

Table P
Census Subdivision Types

CSD type	CSD type
C – City / Cité	RCR – Rural community / Communauté rurale
CC – Chartered community	RDA – Regional district electoral area
CG – Community government	RGM – Regional municipality
CN – Crown colony / Colonie de la couronne	RM – Rural municipality
COM – Community	RV – Resort village
CT – Canton (municipalité de)	S-É – Indian settlement / Établissement indien
CU – Cantons unis (municipalité de)	SA – Special area
CV – City / Ville	SC – Subdivision of county municipality / Subdivision municipalité de comté
CY – City	SÉ – Settlement / Établissement
DM – District municipality	SET – Settlement
HAM – Hamlet	SG – Self-government / Autonomie gouvernementale
ID – Improvement district	SM – Specialized municipality
IGD – Indian government district	SNO – Subdivision of unorganized / Subdivision non organisée
IM – Island municipality	SV – Summer village
IRI – Indian reserve / Réserve indienne	T – Town
LGD – Local government district	TC – Terres réservées aux Cris
LOT – Township and royalty	TI – Terre inuite
M – Municipality / Municipalité	TK – Terres réservées aux Naskapis
MD – Municipal district	TL – Teslin land
MÉ – Municipalité	TP – Township
MU – Municipality	TV – Town / Ville
NH – Northern hamlet	V – Ville
NL – Nisga'a land	VC – Village cri
NO – Unorganized / Non organisé	VK – Village naskapi
NV – Northern village	VL – Village
P – Parish / Paroisse (municipalité de)	VN – Village nordique
PE – Paroisse (municipalité de)	

Precision of Census Subdivision:

Since Postal Codes are used to derive the CSDs, and since Postal Codes do not respect census boundaries, the precision of the geographic coverage in T1FF data tables for CSDs varies across the country. This is most problematic in areas where Postal Codes cover vast rural areas. For example, if a Postal Code crosses two or more CSD boundaries (this is common in rural areas), all the population associated with that Postal Code will be assigned to the CSD which contains the most addresses associated to the Postal Code.

It is also important to note that although most tax filers provide their residential address on their tax forms, some use an address different than their true residential address on their T1 form. Non-residential addresses are sometime used by tax filers if it is more convenient for them to receive mail regarding their tax returns elsewhere than their home. For example, some tax filers use a P. O. Box address when filing their taxes instead of their true residential address. The reliance on mailing addresses can have an impact on the geographic precision of the T1FF data in some areas.

Table Q presents a summary of the CSD coverage differences between T1FF 2019 and the annual population estimates of July 2020. At Statistics Canada, the Centre for Demography produces official annual population estimates for various levels of geography. Their estimates for CSDs in the province of Quebec are actually provided by “l’Institut de la statistique du Québec” (ISQ). Although T1FF still produces CSD data for the Yukon according to the boundaries defined in the 2016 SGC, population estimates for CSDs based on this version of the SGC are no longer published by Statistics Canada due to changes in both CSD names and boundaries undertaken by the Yukon government. Updated population estimates for CSDs in Yukon can be found on the Yukon Bureau of Statistics website. When purchasing T1FF data tables at the CSD level, a more detailed coverage table for the complete list of CSDs is available upon request from Statistics Canada’s Data Service Centres.

Table Q
Summary Coverage Table for Census Subdivision (CSDs)

2019 T1FF counts compared to 2020 population estimates	Number of CSDs	Percent of all CSDs	Comments
over 200%	268	5.2%	
175% to 199.9%	109	2.1%	
150% to 174.9%	144	2.8%	
125% to 149.9%	244	4.7%	
110% to 124.9%	262	5.1%	46.5% CSDs have coverage between 75% to 125%; this represents about 93.1% of all tax filers and their dependents
100% to 109.9%	733	14.2%	34.8% CSDs have coverage between 90% to 110%; this represents about 86.2% of all tax filers and their dependents
90% to 99.9%	1,064	20.6%	34.8% CSDs have coverage between 90% to 110%; this represents about 86.2% of all tax filers and their dependents
75% to 89.9%	339	6.6%	46.5% CSDs have coverage between 75% to 125%; this represents about 93.1% of all tax filers and their dependents
50% to 74.9%	193	3.7%	
25% to 49.9%	131	2.5%	
0.1% to 24.9%	81	1.6%	
Both no population	273	5.3%	Not all CSDs cover populated areas
T1FF count but no population estimates	1	0.0%	
Population estimates but no T1FF counts	1,284	24.9%	
Yukon CSDs	36	0.7%	No population estimates available based on 2016 SGC boundaries
Total	**5,162**	**100.0%**	

Note: The under and over coverage is based on 2019 T1FF counts compared to July 1st 2020 population estimates produced by the Centre of Demography. Over coverage is considered to be any thing above 100% while under coverage is below 100%.
Source: Population estimates, 17-10-0142-01; T1FF counts, custom tabulation.

Geographic Levels – Postal Geography

The various data compiled from the tax file are available for different levels of the postal geography. Coded geographic indicators appearing on the data tables are shown below with a brief description.

Level of Geography (L.O.G.): 12
Postal Area: Canada
Description:

This level of data is an aggregation of the provincial/territorial totals (code 11). The national total is identified by the region code Z99099.

Level of Geography (L.O.G.): 11
Postal Area: Province or Territory Total
Description:

This level of data is an aggregation of the following geographies within a province:

City Totals = Code 08
Rural Communities = Code 09
Other Provincial Totals = Code 10

These totals are identified by a provincial/territorial postal letter, then a “990” followed by the province/territory code, as follows:

Newfoundland and Labrador = A99010
Nova Scotia = B99012
Prince Edward Island = C99011
New Brunswick = E99013
Quebec = J99024
Ontario = P99035
Manitoba = R99046
Saskatchewan = S99047
Alberta = T99048
British Columbia = V99059
Northwest Territories = X99061
Nunavut = X99062
Yukon Territory = Y99060

Level of Geography (L.O.G.): 10
Postal Area: Other Provincial Total (“P” Pot)
Description:

This level of data is an aggregation of small communities in the province that had less than 100 tax filers, where these communities are combined into a “pot”. Before 1992, it was identified by the same codes as the provincial/territorial totals, and only the “Delivery Mode” codes 2 and 3 distinguished between the two. To avoid this problem, starting with the 1992 data, an “8” appears after the provincial/territorial letter instead of a “9”. The “9” will be reserved for the provincial/territorial total, as explained in 11 above. These “pot” codes are as follows:

Newfoundland and Labrador = A89010
Nova Scotia = B89012
Prince Edward Island = C89011
New Brunswick = E89013
Quebec = J89024
Ontario = P89035
Manitoba = R89046

Saskatchewan = S89047
Alberta = T89048
British Columbia = V89059
Northwest Territories = X89061
Nunavut = X89062
Yukon Territory = Y89060

Level of Geography (L.O.G.): 09
Postal Area: Rural Communities (Not in City)
Description:

For data obtained prior to reference year 2011, this level of geography was called "Rural **Postal Codes** (Not in a City)".

This level of geography pertains to rural communities that have one and only one rural **Postal Code**. These rural communities are based on areas serviced by Canada Post. These areas are often very close to the official boundaries of rural communities. Rural **Postal Codes** can be identified by a "zero" in the second position of the **Postal Code**.

The 2019 data tables contain 3,884 areas coded as level of geography 09.

Level of Geography (L.O.G.): 08
Postal Area: City Total (Postal city)
Description:

In postal geography, this city concept is often linked to older city boundaries or to neighbourhoods. Most often, this geography does not exactly correspond to official municipal limits. The comparability of postal cities and official city limits varies greatly across the country.

This level of data is an aggregation of the following geographies for unique place names within a province/territory:

Urban FSA (Residential) = Code 03
Rural Route= Code 04
Suburban Services = Code 05
Rural **Postal Code** Areas (within city) = Code 06
Other Urban Area = Code 07

As of 2011, data for L.O.G. 04 and 05 are suppressed but included in the city totals.

They have the following format: e.g., Edmonton = T95479; Regina = S94876. The pattern is the postal letter of the city plus "9" in the second position (indicating a total), followed by a 4 digit numeric code for the community (often called "CityID").

Data based on the true municipal limits (census subdivisions) is only available through cost recovery data tabulations.

The 2019 data tables contain 1,792 areas coded as level of geography 08.

Level of Geography (L.O.G.): 07
Postal Area: Other Urban Area (Non-residential within city - "E" Pot)
Description:

This aggregation of data (or "pot") covers non-residential addresses within an urban centre and all other data not otherwise displayed. Commercial addresses, post office boxes and general delivery are included, as are residential addresses with too few tax filers to report separately. They can be recognized by codes that are similar to the city totals, with a distinguishing difference: an "8" will follow the city postal letter rather than the "9" of the city total (e.g., Edmonton = T85479; Regina = S84876).

The 2019 data tables contain 429 areas coded as level of geography 07.

Level of Geography (L.O.G.): 06
Postal Area: Rural **Postal Code** Areas (Within City)
Description:

For data obtained prior to reference year 2011, this level of geography was called "Rural **Postal Codes** (Within a City)".

These data pertain to rural **Postal Codes** that belong to communities with more than one rural **Postal Code**. These occur in areas that were formerly serviced by rural delivery service and changed by Canada Post to urban delivery service or in communities served by more than one rural **Postal Code**. Rural **Postal Codes** can be identified by a "zero" in the second position of the **Postal Code.** Although data is disseminated individually for each rural **Postal Code** associated with a community, only the community name appears with the disseminated data. The actual rural **Postal Codes** are not displayed with the disseminated data. Therefore, for this level of geography, community names will appear more than once.

The 2019 data tables contain 638 areas coded as level of geography 06.

Level of Geography (L.O.G.): 05
Postal Area: Suburban Service
Description:

No longer available.

Sparsely populated fringe areas of urban centres may receive their postal service from an urban post office by delivery designated as "suburban service". Their region code retains all six characters of the **Postal Code**. Suburban Services are usually near or on the perimeters of urban areas, and mail is delivered by a contractor to group mail boxes, community mail boxes and/or external delivery sites (e.g., kiosks, miniparks).

Level of Geography (L.O.G.): 04
Postal Area: Rural Route
Description:

No longer available.

Reasonably well-settled rural areas may receive their postal service from an urban post office by delivery designated as "rural route". Mail is delivered by a contractor to customers living along or near well-defined roads. Their region code retains all six characters of the **Postal Code**.

Level of Geography (L.O.G.): 03
Postal Area: Partial Urban FSA (Partial FSA in Residential Area)
Description:

Forward Sortation Areas (FSA) are identified by the first three characters of the **Postal Code**. This version of urban FSA only includes **Postal Codes** associated with regular residential mail delivery in an urban areas. They exclude the geography levels 04, 05 and 07) and therefore are often just a subset of the true complete urban FSA.

An Urban FSA of this type can be identified by the FSA followed by three blanks. One FSA can be split in different parts if it is associated with more than one city.

Data based on the true FSA delivery limits (without any FSA splits) is only available through cost recovery data tabulations for both urban and rural areas.

The 2019 data tables contain 2,570 areas coded as level of geography 03.

Adding postal areas without duplication

Data files according to the postal geography will often contain subtotals and totals. Many data users need to add certain geographies in order to come up with a total for their particular area of interest. However, including subtotals during this process results in double-counting some populations, and this leads to an erroneous total. The following is a summary of which postal areas are aggregations in the standard postal geography.

Urban FSAs (LOG 3), Rural Routes (LOG 4), Suburban Services (LOG 5), Rural **Postal Code** areas within a city (LOG 6) and Other Urban Areas (LOG 7) add up to City Totals (LOG 8).

City Totals (LOG 8), Rural Communities not in a city (LOG 9) and Other Provincial Totals (LOG 10) add up to provincial/territorial totals (LOG 11).

Provincial/territorial totals (LOG 11) add up to the Canada total (LOG 12).

Thus, using the Level of geography codes:

3 + 4 + 5 + 6 + 7 = 8

8 + 9 + 10 = 11

City identification number (CityID)

The CityID is created for postal cities. This concept of cities does not correspond to the official boundaries of municipalities.

As of 2007, CityID has been modified.

Previous to 2007:

- CityID was a 4 digits number
- Each postal city had a unique number between 1 and 9999
- Almost every number was allocated to a postal city. Few numbers remained available for future new postal cities.

Starting with 2007 data:

To create more possibilities without changing the CityID length in our systems:

- CityID number is now combined with 1st letter of **Postal Code**
- Each 1st letter of **Postal Code** has a possibility of numbers, ranged from 1 to 9999 (Table S)
- Old numbers have been kept for existing postal city and 1st letters of **Postal Code** have been added to them (Table R)
- New postal cities have been assigned a new CityID number in new format (Table R)

Table R

Postal Code	Postal City name	2006 and Prior	2007 and Follow
K1A xxx	Ottawa	2434	K2434
G3C xxx	Stoneham-et-Tewkesbury	n/a	G2

Table S

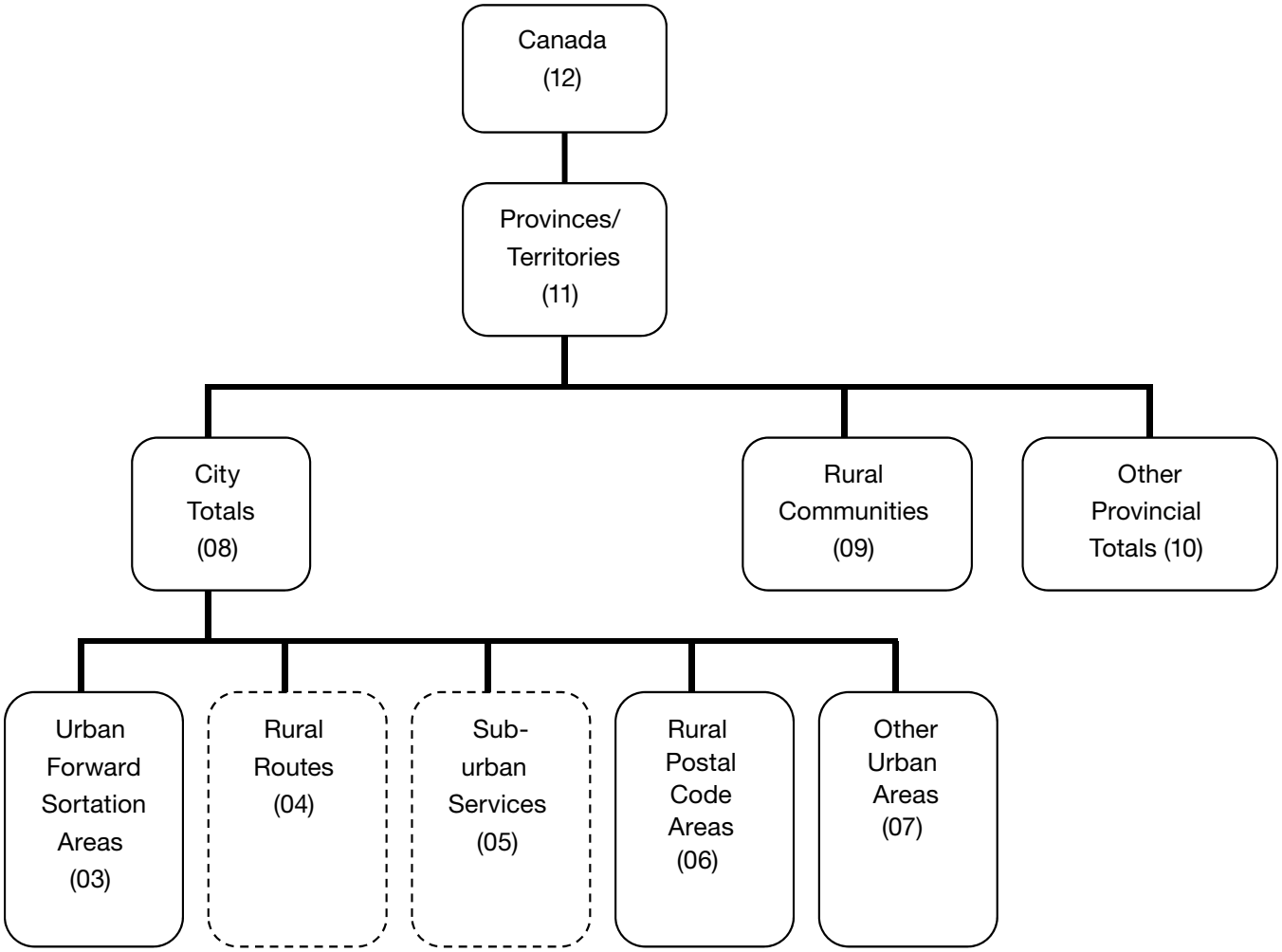
Province	Letter file	Range of number
Newfoundland & Labrador	A	1 – 9999
Prince Edward Island	C	1 – 9999
Nova Scotia	B	1 – 9999
New Brunswick	E	1 – 9999
Quebec	G	1 – 9999
Quebec	H	1 – 9999
Quebec	J	1 – 9999
Ontario	K	1 – 9999
Ontario	L	1 – 9999
Ontario	M	1 – 9999
Ontario	N	1 – 9999
Ontario	P	1 – 9999
Manitoba	R	1 – 9999
Saskatchewan	S	1 – 9999
Alberta	T	1 – 9999
British Columbia	V	1 – 9999
Yukon	Y	1 – 9999
Northwest Territories	X	1 – 9999
Nunavut	X	1 – 9999

Therefore, it is now essential to identify a postal city by adding the **Postal Code** 1st letter to the number in order to get the proper postal city in the proper province (Table T):

Table T

Letter	Number	Postal City name	Province
A	2	Avondale	NL
B	2	Bible Hill	NS
T	2	Rocky View	AB
G	2	Stoneham-et-Tewkesbury	QC

Hierarchy of postal geography



Geographic Levels - Special Geography

Clients may select geographical areas of their own definition; areas that are not part of the standard areas listed here (for example, bank service areas, retail store catchment areas). For this, clients must submit a list of lower level geographies such as **Postal Codes** or census tracts that make up their user defined areas. We will then aggregate the micro data to correspond to that area of interest. If there is more than one level of geography within the areas submitted by the client, this must be clearly indicated. A list of low level geographies which rollup into user defined areas is commonly referred to as a conversion file and is usually supplied to us in an Excel format.

We invite your comments

We are always working on ways to improve our products. The comments we receive concerning quality and presentation are essential to meet this objective. If you have any suggestions in this regard, we encourage you, the user, to provide us with your comments.

How to obtain more information

Inquiries about these data and related statistics or services should be directed to:

150 Tunney's Pasture Driveway
Ottawa, Ontario K1A 0T6
Telephone:
(toll free) 1-800-263-1136
(international) 1-514-283-8300
E-mail: STATCAN.infostats-infostats.STATCAN@canada.ca

List of available data products

The Centre for Income and Socioeconomic Well-being Statistics T1FF Processing Section of Statistics Canada tabulates statistical data derived from administrative records - most notably, the tax filer. The resulting demographic and socio-economic data tables available are listed in the table below, along with their identifying product number, the usual release dates and the T1FF file version. The preliminary version of the T1 file is received nine months after the end of the taxation year and is missing a certain amount of late tax filers. The final file is received thirteen months after the end of the taxation year and includes almost all individuals who filed a T1 Income Tax and Benefit Return.

List of Available Data Products

Product name	Product number	Release date	T1FF file version
RRSP Contributors	17C0006	Winter	Preliminary
Canadian Tax Filers	17C0010	Winter	Preliminary
Charitable Donors	13C0014	Winter	Preliminary
Wages, Salaries and Commissions	11230001	Winter	Preliminary
Income of Individuals	13C0015	Spring - Summer	Final
Income of Families	13C0016	Spring - Summer	Final
Income of Seniors	89C0022	Spring - Summer	Final