

# Taxes, transfers and regional disparities

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**H**istorically, analysts have discussed regional disparities primarily in terms of differences in per capita income between provinces. From time to time they have also used provincial differences in unemployment rates. The reasons for having made such comparisons are largely due to the availability of provincial data, the lack of data for smaller areas, and the existing provincial boundaries. [\(1\)](#)

Within most provinces we find areas with markedly different economic structures. Economic activities in Northern Ontario differ appreciably from those along the Great Lakes. Similarly, the northern regions of the western provinces have different economic characteristics than their southern counterparts. Yet, northern Manitoba differs from northern Alberta, just as northern Saskatchewan and northern British Columbia differ in their economic make-up. Dividing provinces into subprovincial regions (SPRs) creates areas that are more homogeneous within their boundaries than provinces; yet these regions are more heterogeneous when compared with each other.

Differences in economic performance are usually judged on the basis of per capita income, but income can be viewed in several ways. For example, should we use income before taxes or after taxes? Should we use total income, or should we use only income that results from an economic activity - that is, "market income"? Market income omits government transfer payments and usually increases the measured degree of disparity.

However, these transfer payments provide spending power, and are specifically designed to alleviate prevailing economic hardships for individuals. If, for example, unemployment is high in a given area, one has to recognize the wage replacement value of Unemployment Insurance benefits. If an area is inhabited by a larger than average elderly population, the omission of transfers, such as Old Age Security payments with supplements and Canada or Quebec Pension Plan benefits, would reduce the per capita income disproportionately if only market income were used.

The role of transfer payments to persons in the context of regional disparities warrants a closer look. Initially, it may be useful to speak of total transfer payments (or government transfers), but transfer payments should be viewed in terms of their major components: the Old Age Security pension with the

Guaranteed Income Supplement and the Spouse's Allowance; benefits from the Canada or Quebec Pension Plan; child benefits (Family Allowances and Child Tax Credits); and especially, Unemployment Insurance benefits.

The level of government transfers in regions depends on a variety of circumstances. One region may be classified as a "high transfer recipient" because it receives an extraordinarily large amount of one particular transfer component. Another region may also be considered high in transfer receipts, but its status is the result of a combination of moderate amounts of several transfer components.

Strictly speaking, the government is only an intermediary in the transfer process. It collects taxes and redistributes some of these taxes as transfer payments. Some "taxes" are not always identified as such. They are described as "premiums" (Unemployment Insurance) or "contributions" (Canada or Quebec Pension Plan). They also include a few other marginal items (such as fees for dog licences). The System of National Accounts classifies them all as direct taxes, together with income taxes. It is this notion of taxation that is used in the analytical framework in this study. [\(2\)](#)

The taxes and transfers discussed in this article refer exclusively to those collected in the personal sector and paid directly to persons as part of the social safety net. These transfers have not come about as a result of regional development or aid programs. They are strictly a consequence of personal needs or entitlements. However, they do result in a levelling of regional income differences.

In 1987 Canada's personal sector generated \$95 billion in modified direct taxes, while receiving \$56 billion in government transfer payments. The difference of \$39 billion went to government expenditures outside the personal transfer system. Expressed as per capita values, taxes were \$3,731, whereas transfers were \$2,206.

Per capita transfers and taxes differ noticeably across Canada's subprovincial regions, with transfers ranging from \$1,450 to \$3,256 and taxes ranging from \$1,055 to \$4,559. The composition of transfer payments within regions also diverges considerably. The maximum and minimum regional component ratios, as well as those for Canada, are shown in [Table 1](#).



## Table 1 Transfer component shares, 1987

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# Regional tax and transfer attributes

Subprovincial regions can be described as *high* or *low* with respect to their ability to raise taxes, and their propensity to attract transfer payments. High levels of total income generate high levels of taxes, and

classifying a region by either tax or income levels will yield similar results. (3)

One also expects a relatively high level of transfer payments if income from other sources is low. Extending this income and tax relationship, one would expect high levels of transfers if taxes are relatively low. (4)

Relatively low taxes and relatively high transfers identify a *transfer dominated* region, whereas relatively high taxes and relatively low transfers characterize a *tax dominated* region. Areas where both taxes and transfers are relatively low or relatively high are *tax-transfer neutral*; that is to say, they have a transfer component compatible with the taxes they raise.

Taxes and transfers are measured *relative* to the median value of 60 SPR observations. Thus, a per capita transfer will be rated "high" if it exceeds the median value, otherwise it will be "low". The same reasoning applies to taxes. Schematically, the system of tax transfer categories can be displayed as follows:

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<b>Government transfers</b>		
	<b>High</b>	<b>Low</b>
	Low Transfer dominated	Low neutral
<b>Modified direct taxes</b>	High	High neutral Tax dominated

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Once all SPRs have been classified according to this scheme, regions can be identified on a map and their location and proximity examined. Given each region's basic characteristic of being either transfer dominated, tax-transfer neutral, or tax dominated, their transfer composition can be studied.

## Subprovincial regions in the tax-transfer array

Using median per capita government transfers (\$2,344) and modified direct taxes (\$2,884) as reference points, 21 SPRs are transfer dominated and 21 SPRs are tax dominated. The remaining 18 are tax-transfer neutral, and are evenly divided between SPRs with low taxes and transfers and those with high taxes and transfers.

Tax dominated regions are concentrated in two areas, Central Canada and the west. There are also two isolated SPRs in this category: Halifax, the only tax dominated region in the Atlantic Provinces; and Winnipeg, the lone Manitoba representative. The 21 tax dominated regions account for 73% of Canada's population. They provide 80% of modified direct taxes and receive 69% of total government transfer

payments ([Table 2](#)).



## Table 2 **Per capita direct taxes and government transfer payments by tax-transfer category, 1987**

*Source: Small Area Income Estimates, Labour and Household Surveys Analysis Division*



## Map 1 **Tax transfer classification, 1987, Western Canada**

*Source: Labour and Household Surveys Analysis Division, 1987*



## Map 2 **Tax transfer classification, 1987, Eastern Canada**

*Source: Labour and Household Surveys Analysis Division, 1987*

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A high degree of urbanization characterizes these well-off areas. They contain 17 of the 25 census metropolitan areas (CMAs) and about one-half of the 113 census agglomerations (CAs). [\(5\)](#) Only two of these SPRs are without a major urban centre - Banff-Jasper in Alberta and Nechako in northern British Columbia.

The transfer dominated SPRs are clustered almost exclusively in the east and the mid-west. Many are sparsely populated, and together they comprise only 12% of the Canadian population. Two of these SPRs contain CMAs: St. John's in the Avalon Peninsula (SPR 00), and Saint John in New Brunswick (SPR 32). These SPRs also hold 25 CAs, but 5 have neither CMAs nor CAs. The transfer dominated SPRs generate only 7% of Canada's modified direct taxes but claim 150/o of the government transfers for their inhabitants.

Neutral SPRs are situated in New Brunswick, Quebec and the west. While the high-low and low-high configurations of taxes and transfers appear to reflect stable situations, the high-high and low-low relationships of taxes and transfers in the neutral areas appear inherently unstable. One of the classifying characteristics could easily shift to the opposite side because it is close to the median, thereby creating a tax dominated or transfer dominated region. The impact could occur on the tax or transfer side of the

relationship. Given this apparent instability, these neutral areas exhibit characteristics that resemble not only those of tax dominated regions but also those of transfer dominated regions.

The neutral SPRs with a low tax-transfer level comprise 2.6% of the population; they raise only 1.6% of Canada's taxes but claim 2.4% of transfers to persons. Neutral SPRs with a high tax-transfer mix account for 12.4% of the population and raise a larger share of tax revenues (11.1%), but receive 13.6% of transfers.

There are no CMAs and only nine CAs in the low neutral SPR group. Two of the SPRs, south central Manitoba and southeastern Manitoba, have no major urban centre (CA or CMA).

Six CMAs and twenty-two CAs are found in high neutral SPRs. Three of these CMAs are provincial capitals: Quebec (SPR 42), Regina (SPR 70), and Victoria (SPR 91). All SPRs in this group have at least one CMA or CA.

Being neutral does not imply that taxes and transfers are completely balanced, but only that they are on the same side of the median. In low neutral areas, three of the SPRs have transfers higher than taxes, while in the other six regions and in all of the high neutral areas, transfers lag taxes by varying amounts.

## Transfer composition

As mentioned earlier, the proportions of transfer components vary greatly by SPR. The question arises whether the level of transfer payments is dominated by one or two contributing components, or results from all transfer components contributing to the prevailing level of transfer payments.

Many more transfer components are above the respective component median [\(6\)](#) in transfer dominated regions than in tax dominated areas ([Table 3](#)). Canada and Quebec Pension Plan benefits (C/QPP) were the same in both groups, suggesting that this element is not an indicator of need; rather, it reflects past earning levels of the retired population. Of the 11 tax dominated SPRs that were high in C/QPP benefits, only 2 were high in Extended Old Age Security receipts. In contrast all the transfer dominated SPRs with high C/QPP components were also high in Extended Old Age Security. This component, by virtue of its Guaranteed Income Supplement and Spouse's Allowance content, is usually associated with low income characteristics.



### Table 3 Number of SPRs with values greater than the median - Canada, 1987

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# Conclusion

Although regional disparities have a strong subprovincial dimension, in many cases they cut across provincial boundaries. Almost all subprovincial regions in the four Atlantic provinces are transfer dependent, although Nova Scotia contains a tax dominated pocket and New Brunswick contains a low neutral area.

Quebec best exemplifies the degree of subprovincial diversity. It contains SPRs in all four tax-transfer categories, although high neutral areas predominate this province.

Ontario, on the other hand, is exclusively tax dominated. Tax and transfer levels are not sufficiently different in this province to create SPRs with distinguishing attributes.

Manitoba and Saskatchewan share a contiguous strip of transfer dominated SPRs. Yet neutral and tax dominated areas are found in both of these provinces.

Alberta consists largely of tax dominated areas, but neutral SPRs of both types (high and low) cover the northern and southeastern fringe.

British Columbia also contains one or more SPRs of each category. The tax dominated, heavily populated Lower Mainland contributes largely to the well-to-do status of this province. The high tax and accompanying high transfer levels of the Kootenay and Vancouver Island SPRs also contribute to making British Columbia one of the advantaged areas.

Although the tax dominated and the transfer dominated areas are likely to attract most readers' attention, the potential for change of the neutral areas makes them appealing subjects. Consider the heartland of Quebec, which stretches from Sept-Iles to Sherbrooke, or parts of Saskatchewan around Regina, or Vancouver Island with the provincial capital of British Columbia. All of these areas have tax-transfer configurations that are in balance within the narrowly defined limits of this analysis, albeit at a high per capita level. A sudden drop in tax yields resulting from some adverse economic event could move these areas into the transfer dominated group. Conversely, a reduction in transfer payments may result in these areas being categorized as tax dominated.

Neutral areas with low transfers and low taxes are less conspicuous. In Manitoba, the economies of these subprovincial regions are highly dependent on the farm sector. With farmers, who as a rule do not qualify for Unemployment Insurance benefits, this particular transfer component is relatively low. Given the overall weight of Unemployment Insurance benefits in the transfer array, total transfers remain low even if taxes are low as a result of depressed income levels. In fact, these regions are disguised transfer dependent regions that fail to fall into the dependent category because many people in these areas do not qualify for Unemployment Insurance benefits.

Thus, the areas that are neutral in their tax-transfer interaction may be worth watching in the future. These areas are more likely to change their tax-transfer status than areas that are dominated by either taxes or transfers.

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## Technical notes

To quantify regional disparities, the *coefficient of variation* (CV) was used. It is a measure of variability, where each of  $n$  regions in a regional array contributes one observation ( $Y_i$ ), and where the average ( $\bar{Y}$ ) of  $n$  regional observations is used to standardize this measure. The resulting formula can be written as

$$CV = \frac{\sqrt{\sum(Y_i - \bar{Y})^2 / (n - 1)}}{\bar{Y}}$$

To understand this concept in non-statistical terms, suppose all regions have an identical per capita income, say \$10,000. Then the average for all regions is also \$10,000, and the difference of  $Y_i$  and  $\bar{Y}$  is always "zero". Consequently, the numerator goes to zero and CV goes to zero, therefore, if all per capita income levels are the same, which means that there are no disparities (income differences) between regions, the quantitative indicator goes to zero.

Let us now assume that the average over all regions is still \$10,000, but the per capita income for each region lies between \$5,000 and \$15,000; consequently, the differences ( $Y_i - \bar{Y}$ ) can be as large as \$5,000 (positive or negative), and the value  $(Y_i - \bar{Y})^2$  will always be positive. Hence, the sum of all squared values will be positive, yielding a square root of which only the positive value will be used. Dividing this square root by the average value for all regions will leave a positive value. The further this value departs from zero, the greater the inequality (or disparity) between regions.

The coefficients of variation for taxes and transfers are as follows:

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## CVs by tax-transfer classifications, 1987

	Personal income	Direct taxes	Government transfers
	%		
All subprovincial regions	16.1	27.8	15.6
Transfer dominated regions	13.1	21.0	9.0
Low neutral regions	9.6	17.5	12.3
High neutral regions	7.1	5.8	3.3
Tax dominated regions	9.9	13.4	8.5

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## Glossary of terms

*Direct taxes* include federal and provincial income taxes, contributions to the Canada or Quebec Pension Plan, contributions to federal and provincial public service pension plans, Unemployment Insurance premiums, as well as assorted fines and licencing fees. *Modified direct taxes* are direct taxes excluding contributions to federal and provincial public service pension plans.

*Government transfers* are more aptly described as "transfers to persons" because they exclude transfers between different levels of government. To the extent that a lower level of government disburses such monies to individuals, they are included in transfers to persons as a provincial or municipal payment. (Transfers to the corporate sector and equalization payments to provinces are excluded.) Thus, government transfers include Unemployment Insurance benefits, the basic Old Age Security (OAS), as well as the Guaranteed Income Supplement (GIS) and the Spouse's Allowance (SPA). A combination of OAS, GIS, and SPA is, for this article, called *Extended Old Age Security* (EOAS). Government transfers also include Canada and Quebec Pension Plan benefits (C/QPP). A combination of EOAS and C/QPP benefits is called *retirement transfers*. Next, there are *child benefits* which are made up of Family Allowances and Child Tax Credits.

*Other transfers* are derived residually by removing retirement transfers, Unemployment Insurance benefits and child benefits from total government transfers. This residual component contains Veterans' Pensions and Allowances, federal scholarships and research grants, adult occupational training allowances, and a "miscellaneous" component that contains a federal, provincial and local (municipal)



share. Also included are provincial pensions for the elderly and the blind, mothers and disabled allowances, and workers compensation receipts.

*Per capita* values result when area data are divided by the total population (including children) of the area concerned.

*Personal income* contains money receipts of all members of the personal sector and includes wages and salaries and net income from self-employment, investment income and net rents, and government transfer payments. It also contains *income in kind*, such as imputed rent of owner-occupied dwellings, and food or fuel consumed on farms out of own production. *Personal disposable income* results from the removal of direct taxes from personal income.

The *Personal sector*, which is used to measure personal income, is slightly larger than the aggregate of individuals or households. As part of the transactions of these individuals it includes the transactions of unincorporated business enterprises such as self-employed farmers, professionals or business persons. It also includes private non-commercial institutions, private pension funds and the aspect of life insurance that reflects the savings activities of individuals.

*Subprovincial regions* (SPRs) contain one or more counties or census divisions. There are 60 SPRs. The delineation of these SPRs is shown on an accompanying map together with the two-digit geographic code. The first digit of this code always identifies the province (from 0 for Newfoundland to 9 for British Columbia). Names and geographic codes for SPRs are shown in [Table 2](#).

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## Notes

### *Note 1*

For a number of years Statistics Canada has published *Income Estimates for Subprovincial Areas*. The analysis in this article uses 1987 data from this publication, as well as some unpublished components of government transfer payments.

### *Note 2*

"Indirect taxes" are excluded from the analysis. Indirect taxes include customs duties, property taxes, retail sales taxes, and gasoline and tobacco taxes.

### *Note 3*

This relationship has been verified by calculating the degree of correlation between these two variables (0.9 for personal income and market income as correlated with "modified direct taxes" for the 10

provinces as well as for the 60 SPRs).

#### **Note 4**

Using per capita taxes and per capita transfers, one finds a negative correlation of -0.9 for the provinces and -0.5 for the SPRs, which supports the intuitive reasoning.

#### **Note 5**

Census metropolitan areas are the main labour market areas of urbanized cores containing a population of 100,000 or more. Census agglomerations are urban centres containing a population between 10,000 and 100,000.

#### **Note 6**

The medians in this case are the component medians given at the bottom of [Table 2](#).

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## Source

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Table 1

**Transfer component shares, 1987**

	Canada	Subprovincial regions	
		Maximum	Minimum
		%	
Unemployment Insurance	18.3	49.5	8.0
Extended Old Age Security	24.9	34.5	4.7
Canada/Quebec Pension Plan	16.4	20.3	2.5
Child benefits	7.7	24.2	6.0
Other transfers	32.6	60.7	18.4

Table 2

**Per capita direct taxes and government transfer payments by tax-transfer category, 1987**

Subprovincial regions	Population*	Personal income	Modified direct taxes	All government transfers	Selected transfer components					
					U.I. benefits	EOAS	C/QPP benefits	Child benefits	No. above median	
					\$					
<b>Transfer dominated</b>	<b>3,064,400</b>									
0 Avalon Peninsula	246,600	13,406	2,401	2,519	937	577	284	202	2	
1 South Coast - Burin Peninsula	55,800	11,234	1,453	2,803	1,166	634	221	248	3	
2 Notre Dame - Central Bonavista Bay	138,100	11,231	1,620	3,050	1,305	698	251	235	3	
3 West Coast - Northern Peninsula - Labrador	127,700	12,229	1,927	2,701	1,336	438	188	235	2	
10 Prince Edward Island	127,300	13,138	2,043	2,774	959	739	299	200	3	
20 Cape Breton	165,800	12,373	2,085	2,958	808	736	473	196	3	
21 North Shore (Nova Scotia)	161,700	13,124	2,201	2,673	630	765	421	191	3	
22 Annapolis Valley	114,200	14,058	2,458	2,351	492	667	371	195	3	
23 Southern Nova Scotia	126,500	13,944	2,487	2,636	660	793	377	165	3	
30 Chaleur Bay - Miramichi	181,200	12,542	2,105	3,151	1,261	635	277	208	3	
31 Moncton	167,600	14,163	2,501	2,729	822	685	367	177	3	
32 Saint John	166,500	14,615	2,636	2,436	499	680	391	185	3	
34 Edmundston - Woodstock	83,700	12,296	1,933	2,583	700	625	323	215	3	

40	Bas Saint-Laurent - Gaspésie	234,900	13,558	2,546	3,086	1,116	593	279	214	2
62	Southwestern Manitoba	110,000	15,883	2,200	2,586	257	836	407	214	3
66	Parkland	49,600	13,513	1,541	3,256	338	1,104	380	230	3
71	Swift Current - Moose Jaw	122,100	15,764	2,482	2,590	207	810	438	186	2
73	Yorkton - Melville	107,700	13,401	1,855	2,933	261	928	388	198	3
74	Prince Albert	206,500	14,119	2,116	2,763	345	688	314	233	2
75	Northern Saskatchewan	25,800	8,318	1,055	2,443	423	114	61	362	1
93	Okanagan	345,000	15,796	2,874	2,628	566	685	455	169	3
<b>Low transfer neutral</b>		<b>660,500</b>								
33	Fredericton	113,300	14,890	2,751	2,199	458	604	337	175	3
49	Nouveau Québec	37,000	12,151	2,802	1,450	389	92	82	351	1
60	Southeastern Manitoba	73,500	14,717	2,348	2,110	297	598	284	222	2
61	South Central Manitoba	50,300	13,697	1,771	2,258	218	779	311	226	2
63	North Central Manitoba	46,600	13,050	1,900	2,084	265	650	305	176	1
65	Interlake	71,000	13,287	2,154	2,141	310	620	322	169	1
67	Northern Manitoba	78,000	11,388	1,857	1,912	376	246	123	278	1
86	Peace River (Alberta)	134,800	14,356	2,472	1,938	409	278	146	240	1
98	Peace River (B.C.)	56,000	15,266	2,691	1,860	593	249	159	208	2
<b>High transfer neutral</b>		<b>3,160,800</b>								
41	Saguenay - Lac Saint-Jean	288,600	14,581	3,157	2,358	727	389	298	229	2
42	Quebec	1,050,700	16,615	3,543	2,352	471	573	343	195	2

43	Trois-Rivières	437,300	15,394	3,114	2,528	526	633	368	202	4
44	Estrie	262,900	15,663	3,188	2,395	409	626	369	213	3
48	North Shore (Quebec)	103,300	15,185	3,441	2,362	856	272	206	221	2
70	Regina - Moose Mountain	277,200	17,988	3,370	2,411	241	631	365	183	2
80	Medicine Hat	68,700	17,139	3,150	2,348	340	595	369	184	2
91	Vancouver Island & Coast	543,900	17,284	3,353	2,570	481	719	494	155	3
94	Kootenay	128,300	15,586	2,936	2,403	529	614	411	177	3
<b>Tax dominated</b>		<b>18,663,300</b>								
24	Halifax	310,600	17,258	3,541	2,019	384	534	362	151	1
45	Montreal	3,734,600	18,459	4,169	2,273	392	580	381	171	1
46	Outaouais	294,900	16,135	3,663	2,209	510	436	325	195	2
47	Abitibi- Témiscamingue	148,400	15,833	3,576	2,280	620	406	297	234	2
50	Eastern Ontario	1,294,900	19,527	4,096	2,028	272	552	410	145	1
51	Central Ontario	5,859,600	21,091	4,559	1,850	225	502	373	140	1
52	Southwestern Ontario	1,307,500	18,832	3,699	2,135	274	611	433	162	2
53	Northeastern Ontario	568,900	16,672	3,351	2,210	424	490	427	178	1
54	Northwestern Ontario	239,800	17,558	3,581	2,075	410	475	392	178	1
64	Winnipeg	600,000	19,002	3,461	2,334	312	614	424	156	2
72	Saskatoon - Biggar	274,600	16,746	3,032	2,340	301	539	324	184	0
81	Lethbridge	150,400	16,261	2,895	2,305	281	560	346	219	2
82	Calgary - Drumheller	761,600	20,429	4,530	2,087	396	383	261	160	0
83	Banff - Jasper	49,300	16,714	3,517	2,078	445	344	241	176	0
84	Red Deer - Wainwright	176,500	15,939	2,968	2,240	334	512	286	203	1
85	Edmonton - Lloydminster	890,800	18,217	3,807	2,160	419	410	273	172	0
87	Athabasca	148,300	15,410	3,087	2,024	466	332	164	214	2

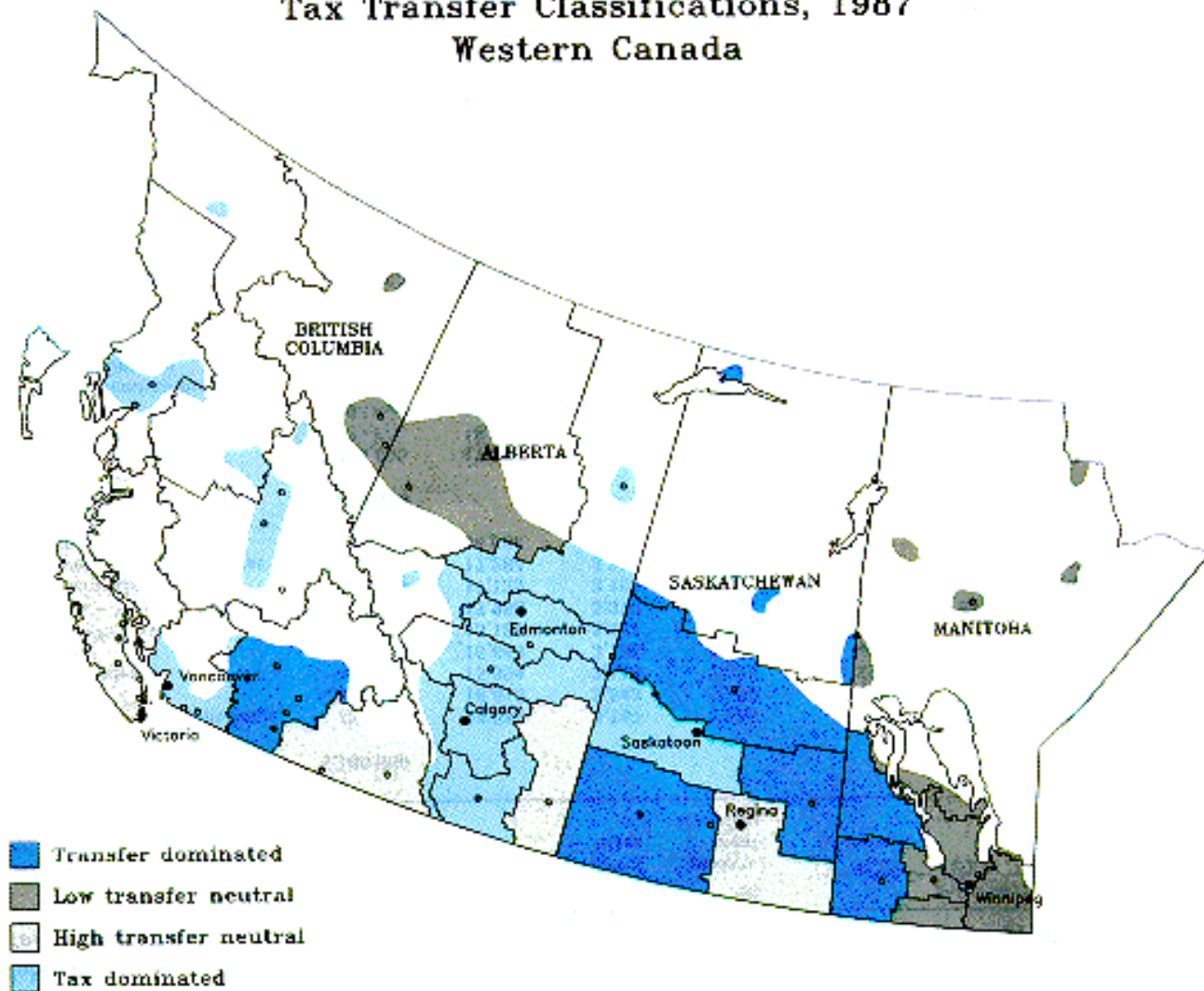
92	Lower Mainland - Southwest	1,602,800	18,912	3,877	2,286	470	586	381	142	2
95	Cariboo	148,300	15,924	3,287	1,887	591	239	190	204	2
96	North Coast	62,800	15,299	3,250	1,782	660	181	156	200	2
97	Nechako	38,700	15,362	3,054	1,747	508	236	161	227	2
	Median for 60 SPRs	...	15,330	2,884	2,344	452	594	325	197	

*Source: Small Area Income Estimates, Labour and Household Surveys Analysis Division*

*\* Rounded to nearest 100. Per capita amounts are calculated using unrounded population data.*



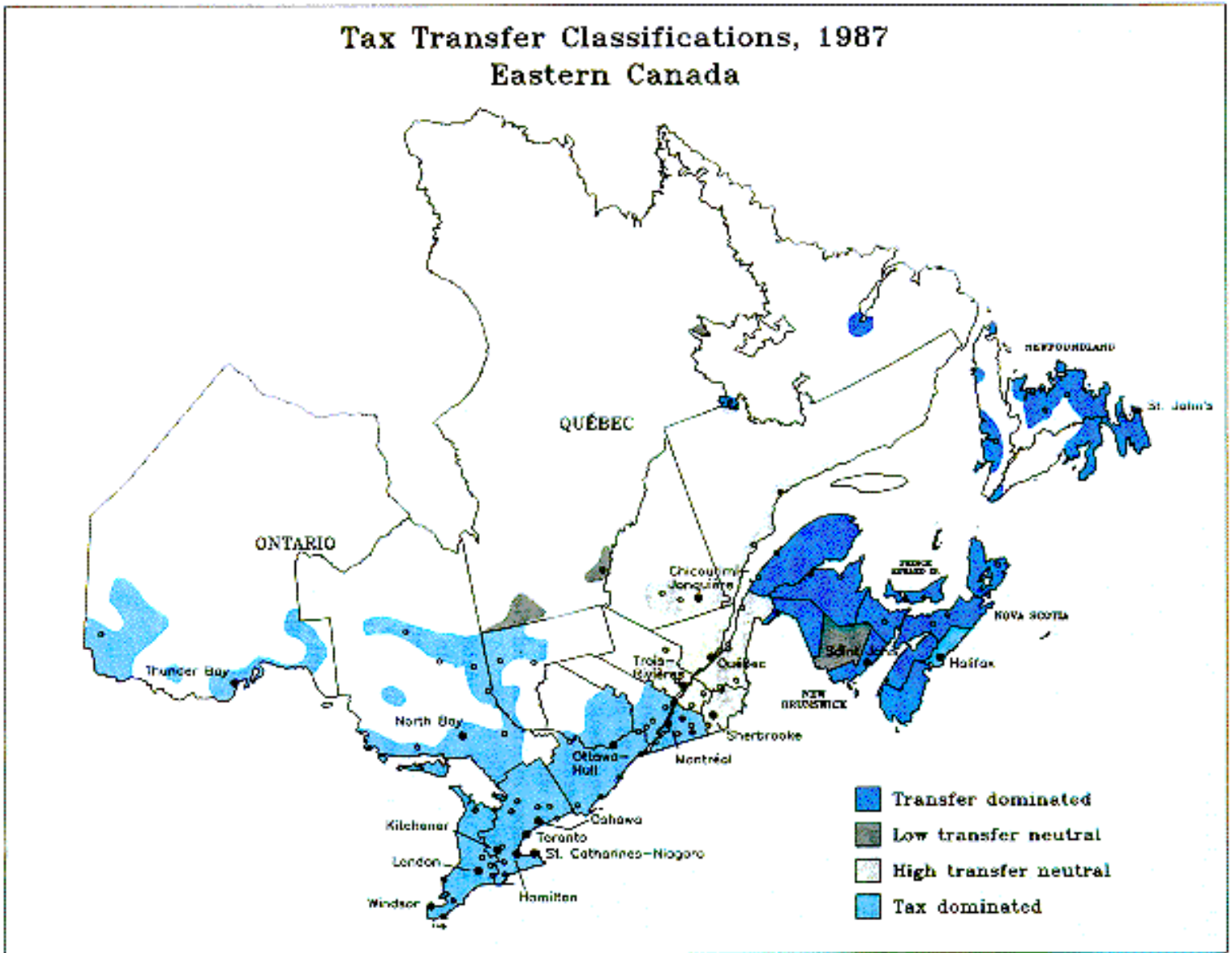
### Tax Transfer Classifications, 1987 Western Canada



PRODUCED FOR THE LABOUR AND HOUSEHOLD SURVEYS ANALYSIS DIVISION  
BY THE GEOGRAPHY DIVISION, STATISTICS CANADA, 1990.

SOURCE: LABOUR AND HOUSEHOLD SURVEYS ANALYSIS DIVISION, 1987

## Tax Transfer Classifications, 1987 Eastern Canada



PRODUCED FOR THE LABOUR AND HOUSEHOLD SURVEYS ANALYSIS DIVISION  
BY THE GEOGRAPHY DIVISION, STATISTICS CANADA, 1990.

SOURCE: LABOUR AND HOUSEHOLD SURVEYS ANALYSIS DIVISION, 1987

Table 3

**Number of SPRs with values greater than the median – Canada, 1987**

	Transfer dominated	Neutral		Tax dominated
		Low	High	
<b>SPRs in group</b>	<b>21</b>	<b>9</b>	<b>9</b>	<b>21</b>
Components above median				
Unemployment Insurance	15	2	6	7
Extended Old Age Security	17	5	6	2
Canada/Quebec Pension Plan	11	1	7	11
Child benefits	13	6	4	7