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Low income cut-offs for 2008 and low income measures for 2007

Income Statistics Division
Jean Talon Building, 170 Tunney's Pasture Driveway
Ottawa, Ontario K1A 0T6

Telephone: 1-613-951-7355

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Statistics Canada
Income Statistics Division

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Note of appreciation

Canada owes the success of its statistical system to a long-standing partnership between Statistics Canada, the citizens of Canada, its businesses, governments and other institutions. Accurate and timely statistical information could not be produced without their continued cooperation and goodwill.

Abstract

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

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

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Introduction

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

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

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

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

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

1. Refer to 'On poverty and Low income' (Fellegi) and 'Describing the Distribution of Income: Guidelines for Effective Analysis' (Skuterud, Frenette, and Poon) for a more detailed discussion on poverty and low income.

Low income cut-offs

What are the LICOs?

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

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

How are LICOs calculated?

As mentioned previously, a LICO is an income threshold below which a family will likely devote a larger share of its income to the necessities of food, shelter and clothing than an average family would. According to the most recent base for LICOs, the 1992 Family Expenditures Survey, the average family spent 43% of its after-tax income on food, shelter and clothing. Figure 1 shows the calculation of a LICO using the example of a family of four living in an urban community with a population between 30,000 and 99,999. The 63% line represents the average proportion of after-tax income that all families (regardless of size) spent on food, shelter and clothing in 1992 (i.e. 43%) plus the 20 percentage point margin. The dots on the chart show the actual observed proportion of income spent by four-person families in medium-sized cities on necessities, according to the 1992 Family Expenditure Survey. A regression line is fitted to this distribution and the intersection of that curve and the 63% line gives the LICO—in this case, $21,359.[5] [6] [7]

This process is carried out for seven family sizes[8] and five community sizes and results in a table of 35 cut-offs. This operation is done twice: once for before-tax cut-offs, once for after-tax cut-offs.

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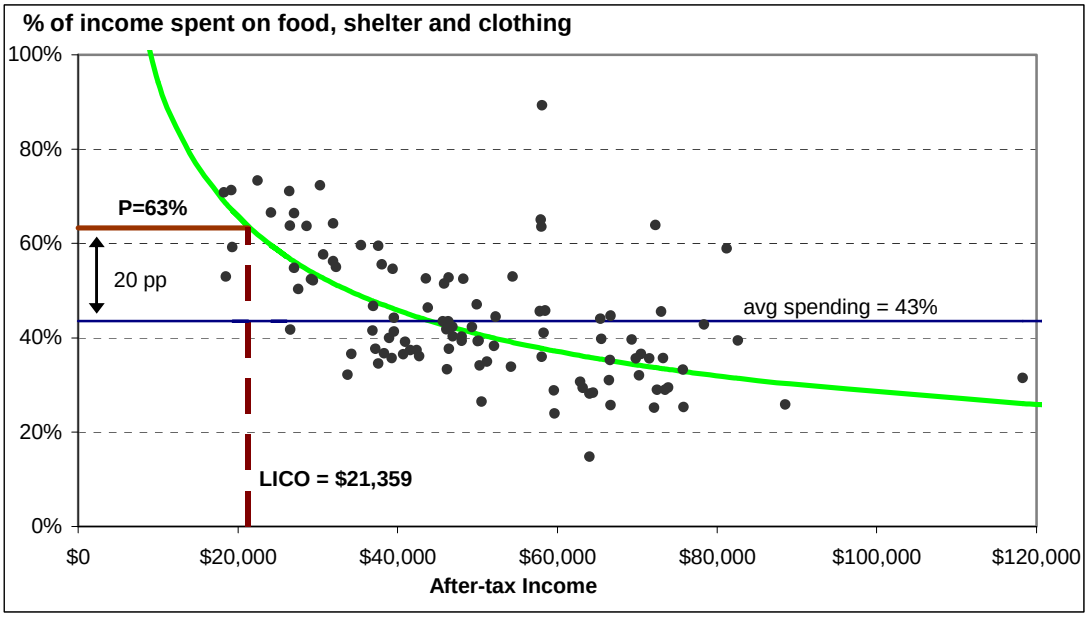
2. Twenty percentage points are used based on the rationale that a family spending 20 percentage points more than the average would be in "straitened circumstances".
3. Starting with data for 1996, the Survey of Labour and Income Dynamics (SLID) replaces the Survey of Consumer Finances (SCF).
4. The LICOs were revised in early 2005 to incorporate revised weights from the 1992 Family Expenditure Survey, which were part of the 2003 Survey of Household Spending historical revision.
5. The model is the following: the logarithm of spending on food, shelter and clothing is a function of the logarithm of income, family size, population of the area of residence and region.
6. It can clearly be seen that as income increases, the proportion spent on food, shelter and clothing decreases. In this case, points to the left of the intersection point between the regression curve and 63% line represent situations where more than 63% of after-tax income is spent on necessities
7. All dollar values of LICOs and LIMs are expressed in current dollars.
8. Note that in the calculation of LICOs, contrary to the LIMs, no distinction is made by age of family members.

Figure 1

Calculation of an after-tax LICO



Low income rate and low income gap

To determine whether a person (or family) is in low income, the appropriate LICO (given the family size and community size) is compared to the income of the person's economic family.[9] If the economic family income is below the cut-off, all individuals in that family are considered to be in low income. In other words, "persons in low income" should be interpreted as persons who are part of low income families, including persons living alone whose income is below the cut-off. Similarly, "children in low income" means "children who are living in low income families". Overall, the low income rate for persons can then be calculated as the number of persons in low income divided by the total population. The same can be done for families and various sub-groups of the population; for example, low income rates by age, sex, province or family types.

After having determined that an individual/family is in low income, the depth of their low income can be analysed by using the amount that the family income falls short of the relevant low income cut-off. For example, a family with an income of $15,000 and a low income cut-off of $20,000 would have a low income gap of $5,000. In percentage terms this gap would be 25%.[10] The average gap for a given population, whether expressed in dollar or percentage terms, is the average of these values as calculated for each unit.

9. The family concept used is the economic family, that is, all persons living in the same dwelling and related by blood, marriage, common-law relationship or adoption.

10. For the calculation of this low income gap, negative incomes are treated as zero.

Rebasing and indexing the LICOs

Over time, Canadian families have spent a smaller percentage of their income on the necessities of food, shelter and clothing. This relationship between families' income and spending is associated with a specific point in time, i.e. the year of the expenditure survey used to derive the cut-offs. That particular year is referred to as the base year for the set of cut-offs. In order to account for changing spending patterns, Statistics Canada has in the past recalculated new LICOs after each subsequent Family Expenditure Survey. This process is referred to as rebasing and includes recalculating new LICOs using the method described in 'How are low income cut-offs calculated?' and the new spending data. In addition to the 1992 base, LICOs have also been based on the 1986, 1978, 1969 and 1959 Family Expenditure Surveys; although cut-offs based on 1992 are the most commonly used and are available for the income reference years from 1976 onwards.[11]

After having calculated LICOs in the base year, cut-offs for other years are obtained by applying the corresponding Consumer Price Index (CPI) inflation rate to the cut-offs from the base year – the process of indexing the LICOs. The CPI are provided at the end of this document. For example, continuing with the 1992 after-tax LICO for a family of four living in an urban community with a population between 30,000 and 99,999; to calculate the corresponding LICO for 2008, the Consumer Price Index is used as follows:

$$LICO_{2008} = LICO_{1992} \times CPI_{2008} / CPI_{1992} = 21{,}359 \times 114.1 / 84.0 = 29{,}013$$

Thus for 2008, the 1992 based after-tax LICO for a family of four living in an urban community with a population between 30,000 and 99,999 is $29,013, expressed in current dollars.

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

Use of after-tax and before-tax LICOs

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

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

11. In 1997, the Family Expenditure Survey was replaced by the Survey of Household Spending, an annual survey. Therefore, theoretically new rebased LICOs could be produced annually (see Cotton, Webber, Saint-Pierre (1999) for more details).

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

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

Differences in after-tax and before-tax rates

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

Low income measures

What is the LIM?

For the purpose of making international comparisons, the LIM is the most commonly used low income measure. The use of the low income measure (LIM) was suggested in 1989 in a discussion paper written by Wolfson, Evans, and the OECD[12] which discussed their concerns about the LICOs. In simple terms, the LIM is a fixed percentage (50%) of median adjusted economic family[13] income, where "adjusted" indicates that family needs are taken into account. Adjustment for family sizes reflects the fact that a family's needs increase as the number of members increases. Most would agree that a family of five has greater needs than a family of two. Similarly, the LIM allows for the fact that it costs more to feed a family of five adults than a family of two adults and three children.

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

How is the LIM calculated?

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

Adjustment for family size

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

The simplest method is to use per capita income, that is, to divide the family income by the family size. A limitation of per capita income, however, is that it tends to underestimate economic well-

12. 'Statistics Canada's Low Income Cut-offs: Methodological Concerns and Possibilities' (Wolfson, Evans, and OECD).

13. All persons living in the same dwelling and related by blood, marriage, common-law relationship or adoption.

being for larger families as compared to smaller families. This is due to the fact that it assumes equal living costs for each member of the family, but some costs, primarily those related to shelter, decrease proportionately with family size (they may also be lower for children than for adults). For example, the shelter costs for an adult married couple with no children are arguably not much more than those for an adult living alone.

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

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

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

Other equivalence scales in use include:

Organization for Economic Co-operation and Development (OECD) scale

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

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

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

Table 1 Adjusted family sizes for three different equivalence scales

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

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

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

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

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

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

	Community size				
	Rural areas	Urban areas			
		Less than 30,000[1]	30,000 to 99,999	100,000 to 499,999	500,000 and over
Size of family unit			**dollars**		
1995					
1 person	9,227	10,560	11,780	11,929	14,106
2 persons	11,231	12,853	14,338	14,519	17,168
3 persons	13,985	16,004	17,854	18,079	21,378
4 persons	17,446	19,967	22,274	22,555	26,670
5 persons	19,866	22,736	25,364	25,683	30,369
6 persons	22,032	25,215	28,130	28,484	33,680
7 or more persons	24,198	27,694	30,895	31,284	36,991
1996					
1 person	9,364	10,717	11,955	12,106	14,315
2 persons	11,397	13,044	14,551	14,734	17,422
3 persons	14,192	16,241	18,119	18,347	21,695
4 persons	17,705	20,263	22,605	22,890	27,066
5 persons	20,161	23,074	25,741	26,065	30,820
6 persons	22,359	25,589	28,547	28,906	34,180
7 or more persons	24,558	28,105	31,353	31,748	37,540
1997					
1 person	9,522	10,898	12,157	12,311	14,557
2 persons	11,589	13,264	14,797	14,983	17,716
3 persons	14,432	16,515	18,424	18,657	22,061
4 persons	18,004	20,605	22,986	23,276	27,522
5 persons	20,501	23,463	26,175	26,504	31,340
6 persons	22,737	26,021	29,029	29,394	34,757
7 or more persons	24,972	28,579	31,882	32,284	38,174

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

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

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

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

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

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

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

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

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

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

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

	Community size				
	Rural areas	Urban areas			
		Less than 30,000[1]	30,000 to 99,999	100,000 to 499,999	500,000 and over
Size of family unit			**dollars**		
2007					
1 person	11,745	13,441	14,994	15,184	17,954
2 persons	14,295	16,360	18,250	18,480	21,851
3 persons	17,800	20,370	22,725	23,011	27,210
4 persons	22,206	25,414	28,352	28,709	33,946
5 persons	25,287	28,940	32,285	32,691	38,655
6 persons	28,044	32,095	35,805	36,255	42,869
7 or more persons	30,801	35,250	39,324	39,819	47,084
2008					
1 person	12,019	13,754	15,344	15,538	18,373
2 persons	14,628	16,741	18,676	18,911	22,361
3 persons	18,215	20,845	23,255	23,548	27,844
4 persons	22,724	26,007	29,013	29,378	34,738
5 persons	25,876	29,614	33,037	33,453	39,556
6 persons	28,698	32,843	36,640	37,100	43,869
7 or more persons	31,519	36,072	40,241	40,747	48,181

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Community size				
	Rural areas	Urban areas			
		Less than 30,000[1]	30,000 to 99,999	100,000 to 499,999	500,000 and over
Size of family unit			**dollars**		
2007					
1 person	14,914	16,968	18,544	18,659	21,666
2 persons	18,567	21,123	23,084	23,228	26,972
3 persons	22,826	25,968	28,379	28,556	33,159
4 persons	27,714	31,529	34,457	34,671	40,259
5 persons	31,432	35,760	39,081	39,322	45,662
6 persons	35,452	40,331	44,077	44,350	51,498
7 or more persons	39,470	44,903	49,073	49,377	57,336
2008					
1 person	15,262	17,364	18,976	19,094	22,171
2 persons	19,000	21,615	23,623	23,769	27,601
3 persons	23,358	26,573	29,041	29,222	33,933
4 persons	28,361	32,264	35,261	35,480	41,198
5 persons	32,165	36,594	39,992	40,239	46,727
6 persons	36,278	41,272	45,105	45,385	52,699
7 or more persons	40,390	45,950	50,218	50,529	58,673

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

Table 4 Low income measures, after tax

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

Table 4 Low income measures, after tax (continued)

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

Table 4 Low income measures, after tax (continued)

	Number of children					
	0	1	2	3	4	5
	dollars					
2005						
1 adult	14,604	20,446	24,827	29,208	33,589	37,970
2 adults	20,446	24,827	29,208	33,589	37,970	42,352
3 adults	26,287	30,668	35,050	39,431	43,812	48,193
4 adults	32,129	36,510	40,891	45,272	49,654	54,035
2006						
1 adult	15,179	21,251	25,804	30,358	34,912	39,465
2 adults	21,251	25,804	30,358	34,912	39,465	44,019
3 adults	27,322	31,876	36,430	40,983	45,537	50,091
4 adults	33,394	37,948	42,501	47,055	51,609	56,162
2007						
1 adult	16,025	22,435	27,243	32,050	36,858	41,665
2 adults	22,435	27,243	32,050	36,858	41,665	46,473
3 adults	28,845	33,653	38,460	43,268	48,075	52,883
4 adults	35,255	40,063	44,870	49,678	54,485	59,293

Table 5 Low income measures, before tax

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

Table 5 Low income measures, before tax (continued)

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

Table 5 Low income measures, before tax (continued)

	Number of children					
	0	1	2	3	4	5
	dollars					
2005						
1 adult	16,734	23,428	28,448	33,468	38,488	43,508
2 adults	23,428	28,448	33,468	38,488	43,508	48,529
3 adults	30,121	35,141	40,162	45,182	50,202	55,222
4 adults	36,815	41,835	46,855	51,875	56,896	61,916
2006						
1 adult	17,437	24,412	29,643	34,874	40,105	45,336
2 adults	24,412	29,643	34,874	40,105	45,336	50,567
3 adults	31,387	36,618	41,849	47,080	52,311	57,542
4 adults	38,361	43,593	48,824	54,055	59,286	64,517
2007						
1 adult	18,178	25,449	30,903	36,356	41,809	47,263
2 adults	25,449	30,903	36,356	41,809	47,263	52,716
3 adults	32,720	38,174	43,627	49,081	54,534	59,987
4 adults	39,992	45,445	50,898	56,352	61,805	67,259

Table 6 Low income measures, market income

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

Table 6 Low income measures, market income (continued)

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

Table 6 Low income measures, market income (continued)

	Number of children					
	0	1	2	3	4	5
	dollars					
2005						
1 adult	14,286	20,000	24,286	28,572	32,858	37,144
2 adults	20,000	24,286	28,572	32,858	37,144	41,429
3 adults	25,715	30,001	34,286	38,572	42,858	47,144
4 adults	31,429	35,715	40,001	44,287	48,572	52,858
2006						
1 adult	14,905	20,867	25,339	29,810	34,282	38,753
2 adults	20,867	25,339	29,810	34,282	38,753	43,225
3 adults	26,829	31,301	35,772	40,244	44,715	49,187
4 adults	32,791	37,263	41,734	46,206	50,677	55,149
2007						
1 adult	15,572	21,801	26,472	31,144	35,816	40,487
2 adults	21,801	26,472	31,144	35,816	40,487	45,159
3 adults	28,030	32,701	37,373	42,044	46,716	51,388
4 adults	34,258	38,930	43,602	48,273	52,945	57,616

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1960	15.5	1980	44.0	2000	95.4
1961	15.7	1981	49.5	2001	97.8
1962	15.9	1982	54.9	**2002**	**100.0**
1963	16.1	1983	58.1	2003	102.8
1964	16.4	1984	60.6	2004	104.7
1965	16.8	1985	63.0	2005	107.0
1966	17.5	1986	65.6	2006	109.1
1967	18.1	1987	68.5	2007	111.5
1968	18.8	1988	71.2	2008	114.1
1969	19.7	1989	74.8		
1970	20.3	1990	78.4		
1971	20.9	1991	82.8		
1972	21.9	1992	84.0		
1973	23.6	1993	85.6		
1974	26.2	1994	85.7		
1975	29.0	1995	87.6		
1976	31.1	1996	88.9		
1977	33.6	1997	90.4		
1978	36.6	1998	91.3		
1979	40.0	1999	92.9		

Source: CANSIM Table 326-0021

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