

ECONOMIC DEPENDENCY PROFILE

LABOUR INCOME PROFILE

**NEIGHBOURHOOD INCOME
AND DEMOGRAPHICS**

- USER'S GUIDE -

Statistics Canada
[13C0015](#)

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Small Area and Administrative Data Division
Statistics Canada
saadinfo@statcan.ca

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INTRODUCTION

Starting with the 2007 data, the present user's guide combines the three former user's guides on Economic Dependency Profile, Labour Income Profile and Neighbourhood Income and Demographics.

Economic Dependency Profile

The Economic Dependency Profile table provides 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.

Labour Income Profile

The Labour Income Profile table contains *counts* and *total income amounts* data for persons with any type of income, as well as *counts* and *sources of income* for persons with labour income.

Neighbourhood Income and Demographics

Neighbourhood Income and Demographics contains a series of tables on *counts* and *income* 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.

The information is accurate and current. It is obtained from income tax records and is updated annually.

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.

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

The first section deals with the source of the data, its currency 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, and definitions for postal areas.

SECTION I — 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.

Beginning with 1992 data, demographic statistics are included in the standard tables for both taxfilers and the non-filing population. These statistics are derived from the Small Area and Administrative Data Division's family databank (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 taxfilers only.

Data Currency

Because the data are taken from tax records, they are current data from tax returns filed for the year noted on the tables. For example, 2007 income records are taken from 2007 tax returns filed in the spring of 2008, with data released during the summer of 2009. 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 the Canada Child Tax Benefit records. Information on income is obtained from the taxfilers, for both themselves and their non-filing spouses. Demographic information is derived from taxfilers and non-filing spouses and/or children, such as the estimates of the "number of persons".

In 2007, about 74% of Canadians (of all ages) filed tax returns (see figure 1).

Most children do not file because they have low or no income.

Similarly, some elderly Canadians receiving only Old Age Security (OAS) 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 credit in 1986 and the goods and services tax credit in 1989, the percentage of the elderly population filing tax returns has increased.

In 2007, 95 % filed tax returns, up from 75% in 1989 (when comparing the number of taxfilers aged 65 years or more with the corresponding population estimate counts to July 1, 2008, available on CANSIM 051-0001 from Statistics Canada).

FIGURE 1 – COVERAGE

Tax year	Number of Taxfilers ('000)	Date of Population Estimate	Population ('000)	Coverage (%)
1990	18,450	April 1, 1991	27,936	66.0 %
1991	18,786	April 1, 1992	28,265	66.5 %
1992	19,267	April 1, 1993	28,597	67.4 %
1993	19,882	April 1, 1994	28,905	68.8 %
1994	20,184	April 1, 1995	28,211	71.5 %
1995	20,536	April 1, 1996	28,515	72.0 %
1996	20,772	April 1, 1997	28,819	72.1 %
1997	21,113	April 1, 1998	30,082	70.2 %
1998	21,431	April 1, 1999	30,317	70.7 %
1999	21,893	April 1, 2000	30,594	71.6 %
2000	22,249	April 1, 2001	30,911	72.0 %
2001	22,804	April 1, 2002	31,252	73.0 %
2002	22,968	April 1, 2003	31,548	72.8 %
2003	23,268	April 1, 2004	31,846	73.1 %
2004	23,625	April 1, 2005	32,143	73.5 %
2005	23,952	April 1, 2006	32,471	73.8 %
2006	24,259	April 1, 2007	32,816	73.9 %
2007	24,624	April 1, 2008	33,186	74.2 %

Percent coverage is based on a comparison of the number of taxfilers in the Small Area and Administrative Data Division's taxfiler databank and the latest population estimates from the Statistics Canada publication *Quarterly Demographic Statistics* (catalogue no. 91-002), now available on the Statistics Canada web site www.statcan.ca.

The initial population used to develop the estimated population counts comprise all taxfilers for the reference year and represents almost three-quarter of the Canadian population. Taxfilers from the same 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 family are missing (for instance children), those members are imputed. The remaining taxfilers who have not been matched in the family formation process become non-family persons. The resulting population counts approximate the total Canadian population.

The Small Area and Administrative Data Division's population estimates compare well with estimates obtained through other sources. For example, coverage rates by age from the databank, compared to the official population estimates, are:

FIGURE 2 – COVERAGE BY AGE AND BY PROVINCE, 2007

Rates of Coverage by Age		Rates of Coverage by Province	
under 20	102.0%	Newfoundland & Labrador	99.1%
20-24	86.4%	Prince Edward Island	97.6%
25-29	88.3%	Nova Scotia	95.7%
30-34	92.4%	New Brunswick	97.8%
35-39	95.4%	Quebec	97.2%
40-44	96.6%	Ontario	94.8%
45-49	94.9%	Manitoba	95.3%
50-54	93.9%	Saskatchewan	96.6%
55-59	93.9%	Alberta	94.5%
60-64	93.3%	British Columbia	93.6%
65-74	96.2%	Yukon Territory	91.6%
75+	94.5%	Northwest Territories	93.7%
Total	95.4%	Nunavut	93.1%
		Canada	95.4%

Coverage rates by age and by province are based on comparisons with the estimated population counts to July 1, 2008 available on CANSIM table 051-0001 from Statistics Canada.

Beginning in 1992, "Total income" was changed to include income of non-filing spouses reported on the taxfiler's income tax return. This increased the population of lower income individuals, subsequently lowering the median total income of the population. See the following table (figure 3). Starting with 2001 data, wage and salary income of non-filing spouses can be identified, in some cases, from T4 earnings statements.

FIGURE 3 – MEDIAN INCOME, INDIVIDUALS

Year	Median Income, Individuals		% ratio
	T1FF	SCF/SLID	
1990	19,100	18,737	101.9
1991	19,300	19,040	101.4
1992	18,600	19,667	94.6
1993	18,000	19,400	92.8
1994	18,500	19,587	94.5
1995	18,900	20,134	93.9
1996	19,000	20,202	94.1
1997	19,400	20,581	94.3
1998	20,100	20,081	100.1
1999	20,800	20,432	101.8
2000	21,600	21,511	100.4
2001	22,600	21,500	105.1
2002	23,100	22,100	104.5
2003	23,600	22,500	104.9
2004	24,400	23,300	104.7
2005	25,400	24,100	105.4
2006	26,500	25,200	105.2
2007	27,960	26,900	103.9

Note: The above T1FF medians are from the T1 Family File of the Small Area and Administrative Data Division. SCF (Survey of Consumer Finances) was replaced by the SLID (Survey of Labour and Income Dynamics); medians for 1990-1997 are from Statistics Canada's annual publication 13-207, Income distributions by size in Canada. Medians for 1998 and 1999 are from Statistics Canada CD-ROM 13F0022XCB, Income Trends in Canada. The 2000 and 2005 T1FF medians are compared to the 2001 and 2006 Censuses data (2000 and 2005 income). Starting from 2001 median is taken from CANSIM table 202-0402. Because, data in CANSIM are presented in Constant dollars, the series has been adjusted in current dollars using Consumer Price Indexes.

The SCF and SLID estimates do not include the Territories.

FIGURE 4 – COVERAGE OF GOVERNMENT TRANSFERS, 2007

Transfer Payment	Coverage	Source of Comparison
Employment Insurance Benefits	93.6%	CANSIM Table 276-0005 ¹
Canada Child Tax Benefits & Universal Child Tax Benefits	98.4%	CANSIM Table 380-0034 ²
Canada Child Tax Benefits & Universal Child Tax Benefits	97.9%	Canada Revenue Agency, Benefits Statistics ³
Canada/Quebec Pension Plans	94.7%	HRSDC and QPP ⁴
Canada/Quebec Pension Plans	94.4%	CANSIM Table 380-0022 ⁵
Old Age Security Benefits	95.7%	HRSDC ⁶
Old Age Security Benefits	97.3%	CANSIM Table 380-0034 ²
Social Assistance	77.9%	CANSIM Table 380-0033 ²
Workers' Compensation	86.2%	CANSIM Table 380-0033 ²
Goods and Services Tax Credit	86.1%	CANSIM Table 380-0034 ²
Goods and Services Tax Credit	98.4%	Canada Revenue Agency, Benefits Statistics ⁷

Sources:

- 1) *Employment Insurance Statistics* from Labour Statistics Division, Statistics Canada
- 2) System of National Accounts, Statistics Canada, National Income and Expenditure Sub-sector Accounts, Quarterly Estimates
- 3) Canada Revenue Agency, Benefits Statistics, Canada Child Tax Benefit and Universal Child Care Benefit
- 4) *The Income Security Programs*, Canada Pension Plan / Old Age Security, Statistical Bulletin, January 2009, Table 1, Human Resources and Skills Development Canada and Régie des rentes du Québec, Sommes versées selon la province et le type de prestation
- 5) System of National Accounts, Statistics Canada, National Income and Expenditure Sub-sector Accounts, Annual Estimates
- 6) *The Income Security Programs*, Canada Pension Plan / Old Age Security, Statistical Bulletin, January 2008, Table 27, Human Resources and Skills Development Canada
- 7) Canada Revenue Agency, Benefits Statistics, Goods and Services Tax Credits

Confidentiality and Rounding

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

To protect the confidentiality of Canadians, counts are rounded. Rounding may increase, decrease, or cause no change to counts. 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 reported amounts are rounded to the nearest \$5,000 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.

Note: *Counts* represent the number of persons.
Reported amounts are aggregate dollar amounts reported.

Suppressed Data

To maintain confidentiality, data cells have been suppressed whenever:

- areas comprise less than 100 taxfilers;
- cells represent less than 15 taxfilers¹;
- cells were dominated by a single filer.

Suppressed data may occur:

i) within one area:

- when 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 figure 5);
- when one of the *gender* categories is suppressed, the other *gender* category must also be suppressed to avoid residual disclosure (see figure 5);
- when one age group category is suppressed, another age group must also be suppressed to avoid residual disclosure.

ii) 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.

¹ Likewise, the median income is omitted when the rounded count of a category is less than 40 (20 on either side of the median).

**FIGURE 5 - SUPPRESSION OF INCOME DATA,
AN ILLUSTRATION**

Amount (Millions of Dollars)			
	Males	Females	Total
Wages/Salaries/Commissions	6.7	3.4	10.2
Self-Employment	0.3	0.2	0.5
Dividends and Interest	1.2	1.1	2.3
Employment Insurance	0.7	0.3	1.0
Old Age Security/Net Federal Supplements	0.7	0.5	1.1
Canada/Quebec Pension Plan	1.1	0.5	1.6
Private Pensions	1.9	0.4	2.3
Canada Child Tax Benefits	x	x*	0.1
Goods and Services Tax Credit and Harmonized Sales Tax Credit	x**	x**	0.2
Workers' Compensation	0.1	0.1	0.2
Social Assistance	0.2	0.2	0.5
Provincial Refundable Tax Credits/Family Benefits	0.1	0.1	0.2
Registered Retirement Savings Plan Income	0.1	0.1	0.2
Other Income	0.6	0.6	1.2
Total Income	14.5	7.8	22.3

- x Confidential when reported by fewer than 15 taxfilers. (In the data supplied to clients, the suppressed cell will contain a "0".)
- x* For the same income variable, the value for the opposite gender was suppressed in the table to avoid disclosure by subtraction.
- x** The value for a second income variable was suppressed elsewhere in the table to avoid disclosure by subtraction.

SECTION II — THE DATA TABLES

ECONOMIC DEPENDENCY PROFILE

Beginning with 1988, the 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, social assistance, 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 replaces the Federal Family Allowance Program and child tax credits.

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

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, self-employment income (net income from business, profession, farming, fishing and commissions) and 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.

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

FIGURE 6 – DATA TABLE CONTENTS BY TRANSFER PAYMENT

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

LABOUR INCOME PROFILE

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

Taxfilers and dependents

This represents an estimate of the total population as derived from the taxfile. Included here are taxfilers, 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 taxfiler's return, from T4 records and from the Canada Child Tax Benefits (CCTB).

Number

The total number of taxfilers 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.

The following table indicates the types of income that are included in the Labour Income Profile table.

The variables that apply to each type of income are indicated with a "√".

FIGURE 7 – LABOUR INCOME DATA TABLE CONTENTS

	Number Reporting	Amount (\$'000)	Median (\$)	Prov. Index	Cdn Index
Taxfilers and Dependents	√				
Taxfilers	√				
Total Income	√	√	√	√	√
Labour Income	√	√			
Employment Income	√	√	√	√	√
Wages/Salaries/Commissions	√	√			
Self-Employment Income	√	√			
Wages/Salaries/Commissions only	√	√			
Self-employment only	√	√			
Wages/Salaries/Commissions and Self-Employment	√	√			
Employment Insurance Benefits	√	√		√	√

NEIGHBOURHOOD INCOME AND DEMOGRAPHICS

A – Number of Tables

Beginning with the 1989 data, the maximum number of tables for each area is 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.

The table topics are the following:

1. Summary table, including data for five categories of the population:
 - all persons
 - taxfilers
 - persons with total income
 - persons reporting employment income and/or Employment Insurance benefits
 - persons reporting Canada Child Tax Benefits
2. Taxfilers and dependents by marital status and by age group
3. Taxfilers and dependents by single year of age
 - Males by single year of age
 - Females by single year of age
 - Total by single year of age
4. Taxfilers and dependents 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
5. Taxfilers and dependents with income by total income, sex and age group
 - Males with income by total income and age group
 - Females with income by total income and age group
 - Total with income by total income and age group
6. 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
7. Taxfilers and dependents with income by after-tax income, sex and age group
 - Males with income by after-tax total income and age group
 - Females with income by after-tax total income and age group
 - Total with income by after-tax total income and age group
8. Taxfilers and dependents with income by income taxes and after-tax income, sex and age group
 - Males with income by income taxes and after-tax income and age group
 - Females with income by income taxes and after-tax income and age group
 - Total with income by income taxes and after-tax income and age group

See also the section "Statistical Tables - Footnotes and Historical Availability".

B – Data Table Contents

Population – Demographic Characteristics

Demographic characteristics are given for the total population. The data are from the Small Area and Administrative Data Division family databank, built from the income tax records and other sources. Counts of taxfilers are provided in the summary table (table 1).

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

The marital status "Common Law" is reported in table 2. This is as a result of the Canada Revenue Agency providing taxfilers 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.

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.

See also the following section on "Statistical Tables - Footnotes and Historical Availability".

Statistical Tables – Footnotes and Historical Availability

Note: for changes to variable definitions, please see *Glossary of Terms*.

ECONOMIC DEPENDENCY PROFILE

- Available for census divisions starting with the 1986 data.
- Available for postal areas and census metropolitan areas starting with the 1989 data. (*Note:* historical data are not available for postal walks.)
- 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 credit in 1990.
- The provincial tax credits and non-taxable income are included in the table since 1990.
- Information on workers' compensation and social assistance 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.

LABOUR INCOME PROFILE

- Data are available from this databank starting with 1986.
- Census divisions are available starting with 1986 data; postal areas and census metropolitan areas are available since 1989. (*Note:* historical data are not available for postal walks.)

- 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 taxfilers and dependents 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", "Self-employment only" and "Wages, salaries and commissions and 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.

NEIGHBOURHOOD INCOME AND DEMOGRAPHICS

All tables:

- Available for postal areas starting with the 1986 data. (*Note:* historical data are not available for postal walks.)
- Available for census divisions and census metropolitan areas starting with 1989 data.
- 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

Table 1:

- Available since 1989; previously (1986-1989) table 9 in a series of 9 tables.
- 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 taxfilers 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 taxfilers 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 2:

- Available since 1989. Previously (1986-1989) table 1 (marital status) and table 2 (age groups) in a series of 9 tables.
- Marital status "single": the information by gender usually does not add to the total shown because the gender 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 taxfilers only.
- Marital status "common law": available since 1992
- Average age: added in 1994
- New age groups added in 1994 (65-74, 75+ years) and in 1996 (0-14, 15-19 years)

Table 3:

- Males by single year of age
- Females by single year of age
- Total taxfilers and dependents by single year of age
- Available in the current format since 1989.
- information for the children between 0 and 18 years of age are derived from a variety of sources, including the tax file, the Canada Child Tax Benefit file and provincial birth files. Not all these sources provide gender information, hence the gender 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 gender is provided for children between 0 and 18 years of age and the counts are rounded.

Table 4:

- Available since 1989. Previously (1986-1989) table 3 (counts of taxfilers), table 4 (amounts) and table 5 (median employment income) in a series of 9 tables.
- 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 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, social assistance and registered retirement savings plan (RRSP) income available as separate income sources only since 1994. Workers' compensation 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.

Table 5:

- Males with income by total income and age group.
- Females with income by total income and age group.
- Total taxfilers and dependents with income by total income and age group is available

since 1989. Previously (1986-1989) table 6 (totals by gender), table 7 (males by age group) and table 8 (females by age group) in a series of 9 tables.

- 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 6:

- Available in the current format since 1999.
- Only selected deductions and selected benefits are shown in this table.

Table 7:

- Males with income by after-tax total income and age group.
- Females with income by after-tax total income and age group.
- Total taxfilers and dependents with income by after-tax total income and age group.
- Available since 2003.
- 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 8:

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

SECTION III — GLOSSARY OF TERMS

Age

Is calculated as of December 31 of the reference year (i.e., tax year minus year of birth). Up to 2007, in the "Single Years of Age" table (table 3), counts of children aged 0 to 18 are not rounded, and the other ages of the population are rounded to the nearest 5. Starting in 2007, all the counts are rounded to the nearest 10.

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 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.

Alimony

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.

British Columbia Family Bonus

Commencing in July 1996, the BC 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 BC 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.

Canada Child Tax Benefit (CCTB)

Is a system that replaces (beginning with the 1993 data year) the previous Federal Family Allowance program, the non-refundable child deduction and the refundable child tax credit. It is an income supplement for individuals who have at least one qualified dependent child. The Canada Child Tax Benefit is also based on the individual's family income and the number of dependent children. The Universal Child Care Benefit is added to the CCTB beginning with the 2006 data 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 and Quebec Pension Plan benefits include all benefits reported for the reference year.

Canada/Quebec Pension Plan (CPP/QPP) Premiums

Refer to the amount that a taxfiler contributes to their CPP/QPP. CPP/QPP are compulsory contributory social insurance plans that protect workers and their families against loss of income due to retirement, disability or death. Most paid-employed and self-employed individuals between the ages of 18 and 70 years old are required to pay

premiums based on their earnings.

Capital Gains

Taxfilers report capital gains following the sale or disposal of property, such as real estate, farm property, corporation shares, bonds and other types of properties. Line 127 of the T1 income tax return shows taxable capital gains or three quarters of the capital gains actually received. The information in this table has been grossed up to represent the total capital gains received.

CityID

Since municipality 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 digits alpha-numeric component. It is created with the first letter of postal code followed by "9" and a four digits number. Each first letter of postal code is allocated a range of number from 1 to 9999 (more explanation in geography section).

Dependents

For the purpose of these databanks, dependents 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 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).

Economic Dependency Ratio (EDR)

Is the sum of transfer 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) dependency ratio of 4.69, it means that \$4.69 in EI benefits was received for every \$100 of employment income for the area.

Employment Income

Includes wages and salaries, commissions from employment, training allowances, tips and gratuities, self-employment income (net income from business, profession, farming, fishing and commissions), and Indian Employment Income (new in 1999).

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, self-employment, sickness, training and work sharing.

Employment Insurance (EI) Premiums

Refer to the amount paid to the federal EI program by employees, based on their weekly insurable earnings. These compulsory contributions ensure income protection for workers experiencing temporary paid-employment income interruptions.

Family Benefits

See Alberta Family Employment Tax Credit; British Columbia Family Bonus; 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 Benefit; Quebec Child Assistance Payment; Saskatchewan Child Benefit; Yukon Child Benefit; Canada Child Tax Benefit.

Federal Income Tax

Is the amount of income tax that a taxfiler is required to pay to the Federal Government of Canada.

Goods and Services Tax (GST) Credit

Includes all amounts received through this program. In 1990, the goods and services tax 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 in Newfoundland and Labrador, Nova Scotia and New Brunswick and became the goods and services tax/harmonized sales tax (GST/HST) credit.

Government Transfer Payments

For the purpose of these data, transfer payments denote the following payments made to individuals by the federal or provincial governments: Employment Insurance, Family Allowance (to 1992), FST credit (in 1989 and 1990), 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), Child Tax Credit (to 1992), Canada Child Tax Benefit (starting with 1993), Old Age Security pension benefits/net federal supplements, Canada and Quebec Pension plans benefits, non-taxable income and provincial refundable tax credits (both beginning in 1990), Quebec child support payment (beginning in 2006) which replaced the Quebec Family allowances (the latter were in place from 1994 to 2004), British Columbia Family Bonus (beginning in 1996), New Brunswick Child Tax Benefit (beginning in 1997), Alberta Family Employment Tax Credit (beginning in 1997), Northwest Territories Child Benefit (beginning in 1998), Nova Scotia Child Tax Benefit (beginning in 1998), Nunavut Child Benefit (beginning in 1998), Ontario Child Benefit (beginning in 2007) which integrates the Ontario child care supplement for working families (beginning in 1998), Saskatchewan Child Benefit (beginning in 1998), Newfoundland and Labrador Child Benefit (beginning in 1999), the Yukon Child Benefit (beginning in 1999), the Nova Scotia one-time payment Taxpayer Refund Program (2003 only), the New Brunswick Low-Income Seniors Benefit (since 2005), the Universal Child Care Benefit (beginning in 2006), the Alberta Resource Rebate (for 2006 only), the Ontario Home Electricity Relief (for 2006 only), the Newfoundland and Labrador Home Heating Rebate (beginning with 2007), the Nova Scotia Credit for Volunteer Fire-fighter (beginning with 2007), the New Brunswick Home Energy Assistance Program (for 2007 only) and the Quebec Credit for Individuals Living in Northern Villages (beginning with 2007). 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.

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. For this reason, the federal GST credit is now known as the GST/HST credit.

Income After Tax

Is total income minus provincial and federal income taxes plus Quebec Abatement.

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.

Investment Income

Includes both interest income and dividend income.

Labour Income

Includes income from employment (wages, salaries, commissions and self-employment income) and from Employment Insurance.

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/her investment. Included in *Other income* in the statistical tables.

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. Zero values are not included in the calculation of medians for individuals.

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*.

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 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

Beginning in 2005, the New Brunswick government offers an annual benefit to low-income seniors. This amount is included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

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. Starting in 2007, an additional one-time payment is supplementing the MBNS. Benefits are combined with the CCTB into a single monthly payment. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Newfoundland and Labrador Home Heating Rebate

Beginning in 2007, the Newfoundland and Labrador Home Heating Rebate is 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 *Provincial refundable tax credits/Family benefits* in the statistical tables.

Non-taxable Income/Provincial (Refundable) Tax Credits

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

Nova Scotia Child 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 Firefighters

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 Taxpayer Refund Program

Was 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 the 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.

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 the Guaranteed Income Supplement and Spouse's Allowance; *see also* "Net federal supplements" and "Non-taxable income". Starting with the 1994 data, OAS income of non-filing spouses was estimated and included in the tables.

Ontario Child Benefit

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. 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 CCTB into a single monthly payment. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

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.

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 other income of imputed spouses, as derived from the tax return of the filing spouse. See *a/so* "Total income".

Percent (%) Apartment

Apartment buildings are defined as having 50 units or more. This percentage is reported only for urban areas (urban forward sortation areas and postal walks only); hence, national and provincial percentages reflect only the percentage of the urban population living in apartment complexes of 50 or more units.

Private (Other) Pensions

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

Provincial Refundable Tax Credits / Family Benefits

Unlike non-refundable tax credits, these amounts are paid to the taxfiler, regardless of tax liability. Included are the refundable provincial tax credits received by taxfilers in Manitoba, Ontario, Quebec and Saskatchewan (since 1990), British Columbia and the Northwest Territories (since 1993), Newfoundland and Labrador and Nunavut (beginning in 1997), Quebec Family Allowances (beginning with 1994), the British Columbia Family Bonus (beginning with 1996), the New Brunswick Child Tax Benefit (beginning in 1997), the Alberta Family Employment Tax Credit (beginning with 1997), the Northwest Territories Child Benefit (beginning with 1998), the Nova Scotia Child Tax Benefit (beginning with 1998), the Nunavut Child Benefit (beginning with 1998), the Ontario Child Care Supplement for Working Families (beginning with 1998), Saskatchewan Child Benefit (beginning with 1998), the Newfoundland and Labrador Child Benefit (beginning with 1999), the Yukon Child Benefit (beginning with 1999), the Nova Scotia one-time payment Taxpayer Refund Program (for 2003 only), the New Brunswick Low-Income Seniors Benefit (since 2005), the Universal Child Care Benefit (beginning in 2006), the Alberta Resource Rebate (for 2006 only), the Ontario Home Electricity Relief (for 2006 only), the Newfoundland and Labrador Home Heating Rebate (beginning with 2007), the Nova Scotia Credit for Volunteer Fire-fighter (beginning with 2007), the New Brunswick Home Energy Assistance Program (for 2007 only) and the Quebec Credit for Individuals Living in Northern Villages (beginning with 2007).

Provincial Income Tax

Is the amount of income tax that a taxfiler is required to pay to the government of the province of residence (as of December 31 of the reference year), or to the government of another province where the taxfiler is operating a business with a permanent establishment.

Quebec Abatement

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

Quebec Credit for Individuals Living in Northern Villages

Beginning in 2007, this credit is for residents of a northern village as defined by the Quebec Government. It consists of an amount of \$61 per month for each of the spouses plus an additional amount of \$26 per month for each dependent child. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Quebec Family Allowance

The Régie des rentes du Québec administers the family benefits program, which

provides for the payment of a family allowance intended to cover the basic needs of children under age 18 in low-income families. This allowance takes into account the Canada Child Tax Benefit paid by the federal government. Available starting with 1994 data. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

Ratio

Is the relationship of one variable to another where both are different, as the ratio of males to females, for example.

Registered Pension Plan (RPP) Deduction

Is the amount contributed to the employee's pension plan. These plans are approved by the Canada Revenue Agency and consist of funds set aside by the employer and the employee to provide periodic payments to employees upon their retirement.

Registered Retirement Savings Plan (RRSP) Income

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 registered retirement income funds (RRIFs) may be reported on line 115 (other pensions or superannuation) if the recipient is 65 years of age or older; otherwise, monies from RRIFs are reported on line 130 (other income). Information on RRSP income is available starting with the 1994 data. Since 1999, only RRSP income of persons aged 65 years or older is included.

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.

Self-employment Income

Is net income from business, professional, commission, farming and fishing.

Social Assistance

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*.

Taxfilers

Most taxfilers 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 taxfilers 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:

Labour income

Employment income

Wages/salaries/commissions

Other employment income as reported on line 104 of the tax form (tips, gratuities, royalties, etc.)

Net self-employment

Indian Employment Income (new in 1999)

Employment insurance (EI) benefits

Pension income

Old Age Security pension benefits/net federal supplements (the latter including guaranteed income supplements and spouses' allowances since 1994)

Canada/Quebec Pension Plan benefits

Superannuation and other (private) pensions

Federal Family Allowance benefits (up to and including 1992)

Quebec Family Allowance (from 1994 to 2004)

Quebec Child Support Payment (beginning with 2005)

British Columbia Family Bonus (beginning with 1996)

New Brunswick Child Benefit Supplement (beginning with 1997)

Alberta Family Employment Tax Credit (beginning with 1997)

Northwest Territories Child Benefit (beginning with 1998)

Nova Scotia Child Tax Benefit (beginning with 1998)

Nunavut Child Benefit (beginning with 1998)

Ontario Child Benefit (beginning 2007) which integrates the Ontario Child Care Supplement for Working Families (beginning with 1998)

Saskatchewan Child Benefit (beginning with 1998)

Newfoundland and Labrador Child Benefit (beginning with 1999)

Yukon Child Benefit (beginning with 1999)

Interest and other investment income

Dividend income

RRSP income (since 1994; previously in "other income" / since 1999; only tax filers 65+)

Net limited partnership income (included in "other income")

Alimony (included in "other income")

Net rental income (included in "other income")

Income for non-filing spouses (since 1992; included in "other income")

Other incomes as reported on line 130 of the tax form (fellowships, bursaries, grants, etc.; included in "other income")

Federal sales tax (FST) credit (for 1989-1990 inclusive)

Goods and services tax (GST) credit (beginning in 1990)

Harmonized sales tax (HST) credit (beginning in 1997)

Child tax credit (up to and including 1992)

Canada Child Tax Benefit (starting with 1993) and Universal Child Care Benefit (beginning in 2006)

Other non-taxable income (since 1990)

Workers' compensation payments (shown separately starting with 1994)

Social assistance payments (shown separately starting with 1994)

Guaranteed income supplements (included with net federal supplements since 1994; previously in "non-taxable income")

Spouses' allowances (included with net federal supplements since 1994; previously in "non-taxable income")

Provincial refundable tax credits in Manitoba, Ontario, Quebec and Saskatchewan (since

1990), British Columbia and the Northwest Territories (since 1993), Newfoundland and Labrador, and Nunavut (since 1997), the Nova Scotia one-time payment Taxpayer Refund Program (2003 only), the New Brunswick Low-Income Seniors Benefit (since 2005), the Universal Child Care Benefit (beginning in 2006), the Alberta Resource Rebate (for 2006 only), the Ontario Home Electricity Relief (for 2006 only), the Newfoundland and Labrador Home Heating Rebate (beginning with 2007), the Nova Scotia Credit for Volunteer Fire-fighter (beginning with 2007), the New Brunswick Home Energy Assistance Program (for 2007 only) and the Quebec Credit for Individuals Living in Northern Villages (beginning with 2007).

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

Unemployment Insurance (UI)

See Employment Insurance (EI).

Union, Professional, or Like Dues

Are deductions allowed to taxfilers for annual membership dues paid to a trade union or an association of public servants; professional membership dues to maintain a professional status recognised by law; dues paid to a parity or advisory committee (or similar body), if so ordered under provincial law; and professional or malpractice liability insurance premiums needed to maintain a professional status recognized by law.

Universal Child Care Benefit

Beginning in July 2006, the Universal Child Care Benefit (UCCB) is a taxable amount of \$100 paid monthly for each child under 6 years of age. Included in *Canada Child Tax 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 in 1999, 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 can be identified, in some cases, from T4 earnings statements.

Workers' Compensation

Includes any compensation received under Workers' Compensation 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 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.

SECTION IV — 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.

Standard areas:

Postal Geography

- Canada
- Provinces and Territories
- Cities
- Rural Communities
- Urban Forward Sortation Areas
- Postal Walks

Census Geography

- Economic Regions
- Census Divisions
- Census Metropolitan Areas
- Census Agglomerations
- Census Tracts
- Federal Electoral Districts

User-defined areas:

Users may select a specific area of interest that is not a standard area for which data can be made available in standard format. To obtain data, provide us with a list of the postal codes for which data are required and we will provide the aggregated data. Of course, the area must satisfy our confidentiality requirements, or no data can be produced. See the "Special Geography" section for further information.

Geographic Levels – Postal Geography

The various databanks compiled from the taxfile are available for different levels of the postal geography, and for some levels of the Census geography. Coded geographic indicators appearing on the data tables are shown below with a brief description.

Level of Geography (L.O.G)	Postal Area	Description
12	Canada	This level of data is an aggregation of the provincial/territorial totals (code 11). The national total is identified by the region code Z99099.
11	Province or Territory Total	<p>This level of data is an aggregation of the following geographies within a province:</p> <p>City Totals..... L.O.G 08 Rural Postal Codes..... L.O.G 09 Other Provincial Totals L.O.G 10</p> <p>These totals are identified by a provincial/territorial postal letter, then a "990" followed by the province/territory code, as follows:</p> <p>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</p>

Level of Geography (L.O.G.)	Postal Area	Description
10	Other Provincial Total ("P" Pot)	<p>This level of data is an aggregation of small communities in the province that had less than 100 taxfilers, 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:</p> <p>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</p>
09	Rural Postal Code (Not in City)	<p>This level of geography pertains to rural communities that have one and only one rural postal code. These stand-alone rural postal codes can be identified by a "zero" in the second position of the postal code and a level of geography code 09.</p> <p>The 2007 databanks contain 4,060 areas coded as level of geography 09.</p>

Level of Geography (L.O.G.)	Postal Area	Description
08	City Total	<p>This level of data is an aggregation of the following geographies for unique place names within a province/territory:</p> <p>Urban FSA (Residential)..... L.O.G 03 Rural Route L.O.G 04 Suburban Services L.O.G 05 Rural Postal Code (within city) L.O.G 06 Other Urban Area L.O.G 07</p> <p>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").</p> <p>In general, postal cities do not coincide with census subdivisions.</p> <p>The 2007 databanks contain 1,561 areas coded as level of geography 08.</p>
07	Other Urban Area (Non-residential within city - "E" Pot)	<p>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 taxfilers 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).</p> <p>The 2007 databanks contain 458 areas coded as level of geography 07.</p>
06	Rural Postal Code (Within City)	<p>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 of this type can be identified by a "zero" in the second position of the postal code and a level of geography code 06.</p> <p>The 2007 databanks contain 444 areas coded as level of geography 06.</p>

Level of Geography (L.O.G.)	Postal Area	Description
05	Suburban Service	<p>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).</p> <p>The 2007 databanks contain 36 areas coded as level of geography 05.</p>
04	Rural Route	<p>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.</p> <p>The 2007 databanks contain 773 areas coded as level of geography 04.</p>
03	Urban FSA (Residential Area)	<p>The urban Forward Sortation Area (FSA, identified by the first three characters of the postal code) includes all residential addresses covered by the first three characters of a postal code in a particular urban area (not including levels 04 and 05). Only residential FSAs are considered for these databanks. This level of data is an aggregation of:</p> <p>Postal Walk..... L.O.G 01 Other Postal Walk..... L.O.G 02</p> <p>The 2007 databanks contain 2,368 areas coded as level of geography 03.</p>

Level of Geography (L.O.G.)	Postal Area	Description
02	Other Postal Walk	<p>This level of geography is an aggregation of urban residential postal codes unallocated to a letter carrier route and postal walks with less than 100 taxfilers. A postal walk record of this type can be identified by the FSA followed by three blanks, and the postal walk number "XXXX".</p> <p>The 2007 databanks contain 201 areas coded as level of geography 02.</p>
01	Postal Walk	<p>This is the finest level of geography and is an aggregation of urban residential postal codes allocated to a letter carrier route. A postal walk of this type can be identified by a region code which is the FSA followed by three blanks, and the postal walk number. An average FSA contains 11 walks.</p> <p>The 2007 databanks contain 21,760 areas coded as level of geography 01. The total population of these postal walks is 24.6 million (with an average population of 1,135). The walks range in size from 100 to over 10,500.</p>

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.

Postal walks (Level of Geography, or L.O.G 1) and walk pots (L.O.G 2) add up to urban Forward Sortation Areas (FSAs, L.O.G 3).

Urban FSAs (L.O.G 3), rural routes (L.O.G 4), suburban services (L.O.G 5), rural postal codes within a city (L.O.G 6) and other urban areas (L.O.G 7) add up to city totals (L.O.G 8).

City totals (L.O.G 8), rural postal codes not in a city (L.O.G 9) and other areas in a province (L.O.G 10) add up to provincial/territorial totals (L.O.G 11).

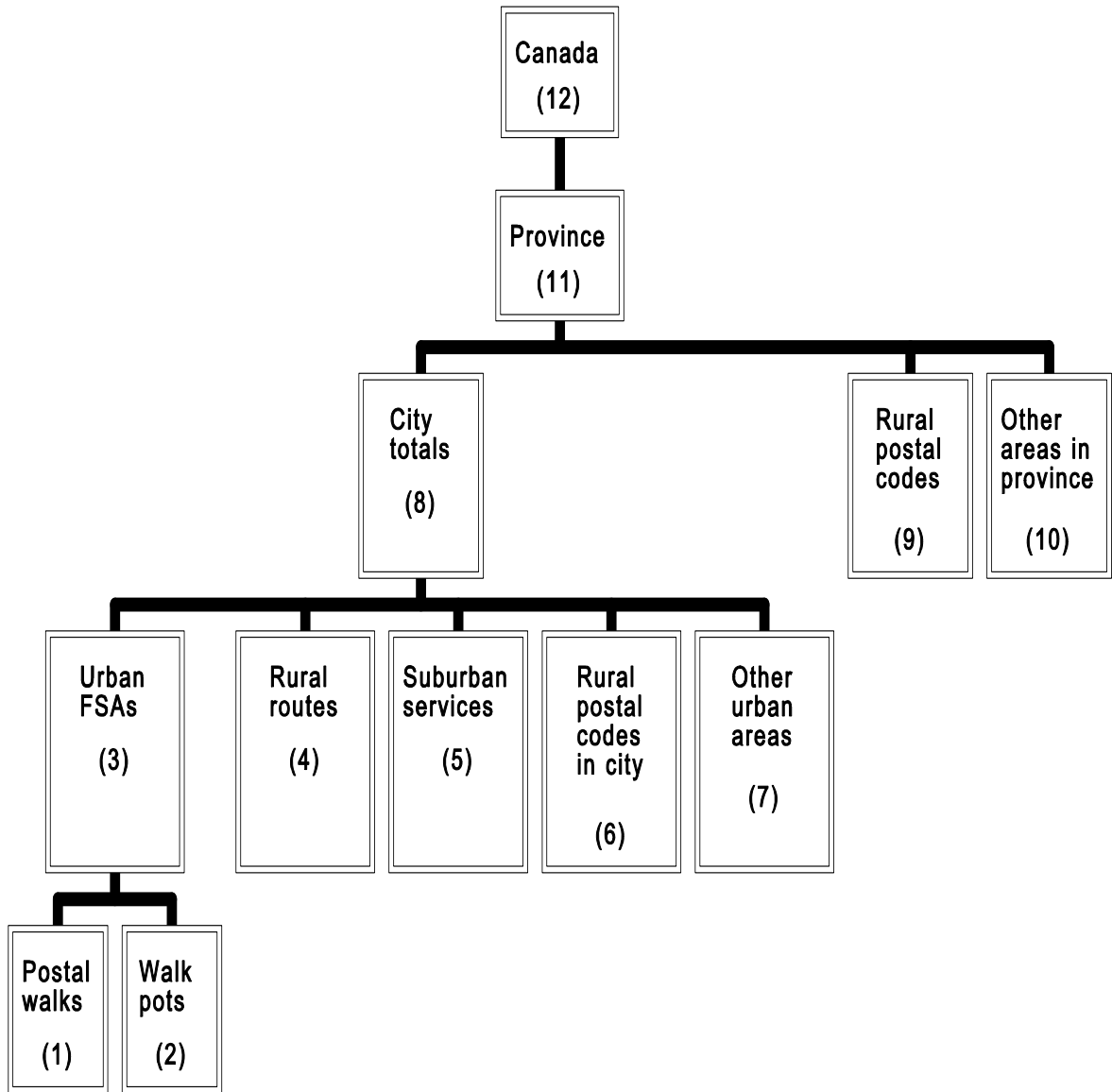
Provincial/territorial totals (L.O.G 11) add up to the Canada total (L.O.G 12).

Thus, using the Level of geography codes:

$$1 + 2 = 3$$

$$3 + 4 + 5 + 6 + 7 = 8$$

$$8 + 9 + 10 = 11$$



Concordance files

A concordance file accompanies data that are aggregated by postal walk. This file lists all of the six-character postal codes for which there is information, and identifies the postal walk to which each postal code is assigned. An urban forward sortation area (FSA) may be split between two or more municipalities, and so the FSA label as well as the city identification number (or CityID) becomes important parts of the geographic identifiers. It is a combination of CityID, FSA label and postal walk number that creates unique geographic identifiers. The concordance file consists therefore of the CityID, the FSA label (called the *postal area*), the postal walk number and the six-character urban postal code. By simply browsing the concordance file, one can determine which postal codes make up a given walk. The following illustration is an example of a concordance file.

CityID	Postal area	Postal walk	Postal code
6092	K1B	52	K1B3K5
6092	K1B	52	K1B3V5
6092	K1B	52	K1B4C6
6092	K1B	52	K1B4N7
6092	K1B	52	K1B4N9
6092	K1B	52	K1B4M8
6092	K1B	52	K1B4N9

Vintage of the postal walks

The postal walks represented in the 2007 databanks were coded from a April 2009 Canada Post Corporation file with a January 2009 basefile.

Old walk/new walk file

Since postal walks are subject to change, we will also supply on request, along with postal walk aggregated data and the corresponding concordance file, a third file called the Old walk/New walk file. This file shows the percentage change in the postal walks between the date of the walks to which the data are attached and the latest such information available to us from Canada Post. This file compares the six-character urban postal codes that make up the postal walk at two different points in time. It shows the percentage of the postal codes from the original (old) walk that are included in the newer walk, and the percentage of the new walk that is derived from the old. The following illustration is an example of an old

walk/new walk file.

**Comparison Between Old Walks (Month)
and New Walks (Month)**

CityID	FSA	Old walk #	New walk #	% of old included in new	% of new derived from old
2434	K1B	50	50	94	74
2434	K1B	50	51	6	8
2434	K1B	51	50	33	26
2434	K1B	51	51	61	92
2434	K1B	51	57	6	5
2434	K1B	57	57	91	50
2434	K1B	57	58	9	100
2434	K1B	52	52	29	10
2434	K1B	52	60	71	100
2434	K1B	53	52	20	24
2434	K1B	53	53	60	100
2434	K1B	53	58	20	33
2434	K1B	54	54	93	83
2434	K1B	54	55	7	5
2434	K1B	55	55	100	89
2434	K1B	56	52	30	14
2434	K1B	56	56	70	100
2434	K1B	58	52	12	10
2434	K1B	58	55	12	5

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.)	Name	Description
61	Census Tract	<p>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 are delineated by a committee of local specialists (such as planners, health and social workers and educators) in conjunction with Statistics Canada.</p> <p>The 2007 databanks contain 4,988 areas coded as level of geography 61, based on 2006 Census.</p>
51	Economic Region	<p>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.</p> <p>The 2007 databanks contain 76 areas coded as level of geography 51, based on 2006 Census.</p>
42	Census Agglomeration	<p>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.</p> <p>The 2007 databanks contain 126 areas coded as level of geography 42, based on 2006 Census.</p>

Level of Geography (L.O.G.)	Name	Description
41	Census Metropolitan Area	<p>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.</p> <p>There are 34 CMAs in the 2007 databanks (2006 Census):</p> <ul style="list-style-type: none"> 001, St. John's, Newfoundland 205, Halifax, Nova Scotia 305, Moncton, New Brunswick 310, Saint John, New Brunswick 408, Saguenay, Québec 421, Québec, Québec 433, Sherbrooke, Québec 442, Trois-Rivières, Québec 462, Montréal, Québec 505, Ottawa-Gatineau (Québec part) 505, Ottawa-Gatineau (Ontario part) 521, Kingston, Ontario 529, Peterborough, Ontario 532, Oshawa, Ontario 535, Toronto, Ontario 537, Hamilton, Ontario 539, St-Catharines-Niagara, Ontario 541, Kitchener, 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 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.)	Name	Description
31	Federal Electoral District	<p>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 308 FEDs in Canada according to the 2003 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.</p> <p>The 2007 databanks contain 308 areas coded as level of geography 31.</p>
21	Census Division	<p>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.</p> <p>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.</p> <p>The 2006 Census contain 288 areas coded as level of geography 21; however, the 2007 databanks contain 289 areas since the CD of Halton (Ont.) straddles 2 Economic Regions.</p> <p>Starting in 2007, Census divisions are identified in the tables by an eight digits code:</p> <ul style="list-style-type: none"> 2 first digits = Province 2 next digits = Economic Region 2 last digits = Census Division

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 the postal codes that make up their special area, and we will aggregate the micro data to correspond to that area of interest. Information ordered for special, or "user-defined" areas will be coded according to the following:

Level of Geography (L.O.G.)	Name	Description
93	Total for all user-defined areas	This level represents the sum total of all user-defined areas, and is the total of levels 91 and 92 described below.
92	Other user-defined areas	This level of geography represents all user-defined areas that were too small, in terms of population; to have information compiled on those areas individually (i.e. fewer than 100 taxfilers). Such areas are grouped into this "other" category.
91	Special user-defined area	Any area with L.O.G. 91 is an area defined by a specific user according to that user's needs (for example, school catchment areas, health districts, etc.)

Conversion files

When a client is interested in purchasing data for areas that are considered non-standard geography by Small Area and Administrative Data Division, a conversion file is usually necessary. A combination of postal codes making up one or more special area(s) is commonly referred to as a conversion file – an electronic file used by our staff to aggregate the different postal codes that make up the user-defined area. Simply provide us with the postal codes related to the area and we will compile the data (subject to our confidentiality restrictions). This list should include all postal codes for each area.

This would apply only to an area that is not a standard area. It could include any one or a combination of areas whose boundaries are a combination of standard areas or a combination of postal codes. User-defined areas may be branch service or school catchment areas, neighbourhoods or almost any other region.

Each postal code on a conversion file is linked to a corresponding area code. The postal code is used as the basis for the tabulation of economic and demographic data for each area. Refer to the example below for a typical conversion file received by the Small Area and Administrative Data Division.

Postal code	User Area
A1A1A1	0001
A1A1A2	0001
A1A1A3	0001
A1A1A4	0001
A1A1A5	0001
A1A1A6	0001
A1A1A7	0002
A1A1A8	0002
A1A1A9	0002
A1A1B1	0002
A1A1B2	0002
A1A1B3	0003
A1A1B4	0003
A1A1B5	0003
A1A1B6	0003
A1A1B7	0003
A1A1B8	0004
A1A1B9	0004
A1A1C1	0004
A1A1C2	0004
A1A1C3	0004

Note:

- 1) The conversion file should have a record length of 10 bytes. The first six bytes should represent the postal code and the following four bytes should represent the user-defined area.
- 2) The postal code does not have a space between the third and fourth characters.
- 3) The user-defined area code is only four characters in length.
- 4) A postal code must be linked to one area only. Our system does not accommodate user-defined areas with hierarchical levels. In the previous example, areas 0001 and 0002 could not add up to their own total, with areas 0003 and 0004 adding up to their own separate total. Generating this type of hierarchical information means submitting this conversion file to our programs several times and increasing costs.

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.

Data in many forms

Statistics Canada disseminates data in a variety of forms. In addition to publications, both standard and special tabulations are offered. Data are available on the Internet, compact disk, diskette, computer printouts, microfiche and microfilm and magnetic tape. Maps and other geographic reference materials are available for some types of data. Direct online access to aggregated information is possible through CANSIM, Statistics Canada's machine-readable database and retrieval system.

How to obtain more information

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

Client Services
Small Area and Administrative Data Division
Statistics Canada
Room 1306, Main Building
Ottawa, Ontario K1A 0T6

Telephone: (613) 951-9720
Toll-Free (866) 652-8443
Fax: (613) 951-4745
Toll-Free (866) 652-8444
saadinfo@statcan.ca

Advisory Services provides a wide range of services: identification of your needs, establishing sources or availability of data, consolidation and integration of data coming from different sources and development of profiles, analysis of highlights or tendencies and, finally, training on products, services, Statistics Canada concepts and also the use of statistical data.

You can also visit us on the web: <http://www.statcan.ca>.

National enquiries line	1-800-263-1136
National telecommunications device for the hearing impaired	1-800-363-7629
Order-only line (Canada and the United States)	1-800-267-6677
National Toll-free Fax line	1-877-287-4369

Standards of service to the public

Statistics Canada is committed to serving its clients in a prompt, reliable and courteous manner and in the official language of their choice. To this end, the agency has developed standards of service which its employees observe in serving its clients. To obtain a copy of these service standards, please contact Statistics Canada toll free at 1-800-263-1136. The standards are also published on www.statcan.ca under About Statistics Canada > Providing services to Canadians.

LIST OF DATA PRODUCTS AVAILABLE

The Small Area and Administrative Data Division of Statistics Canada tabulates statistical data derived from administrative records - most notably, the taxfile. The resulting demographic and socio-economic databanks available are listed in the table below, along with their identifying product number and the usual release dates.

Product name	Product number	Release date
RRSP Contributors	17C0006	Fall
RRSP Contribution Limits (Room)	17C0011	Fall
Canadian Savers	17C0009	Fall
Canadian Investors	17C0007	Fall
Canadian Investment Income	17C0008	Fall
Canadian Taxfilers	17C0010	Fall
Canadian Capital Gains	17C0012	Fall
Charitable Donors	13C0014	Fall
Neighbourhood Income and Demographics	13C0015	Spring
Economic Dependency Profile	13C0017	Spring
Labour Income Profile	71C0018	Spring
Families	13C0016	Spring
Seniors	89C0022	Spring
Migration Estimates	91C0025	Fall