

ECONOMIC DEPENDENCY

PROFILE

— USER'S GUIDE —

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INTRODUCTION

The Economic Dependency Profile 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.

The information in this profile is highly accurate and current, since it is obtained from income tax records and is updated annually.

This profile will be a valuable aid to anyone assessing the sociological and financial status of residents in the geographic area of interest to them.

SECTION I -- THE DATA

Data Source

The data in this profile 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.

Data Currency

Since the data are taken from tax records, they are current data from tax returns filed for the year noted on the tables. For example, 2003 income records are taken from 2003 tax returns filed in spring of 2004, with data released in May 2005. Data are always current, since they are updated on an annual basis.

Data Quality

The data used in this profile are direct counts from tax files. In 2003, about 73% 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 2003, 95% filed tax returns, up from 75% in 1989 (when comparing taxfilers aged 65+ with the corresponding population estimate counts to July 1, 2004, from Statistics Canada catalogue number 91-213, *Annual Demographic Statistics*).

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	29,515	69.6
1996	20,772	April 1, 1997	29,819	69.7
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	30,597	71.6
2000	22,249	April 1, 2001	30,913	72.0
2001	22,804	April 1, 2002	31,266	72.9
2002	22,968	April 1, 2003	31,568	72.8
2003	23,268	April 1, 2004	31,857	73.0

Percent coverage is based on a comparison of the number of taxfilers in the Small Area and Administrative Data Division's T1 Family File 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.

In comparing 2003 government transfers to 2003 figures from other data sources, it is evident that our coverage is high.

FIGURE 2 — COVERAGE OF GOVERNMENT TRANSFERS

Transfer Payment	Coverage	Source of Comparison
Employment Insurance Benefits	84.4%	CANSIM II Table 276-0005 ¹
Employment Insurance Benefits	94.4%	CANSIM II Table 380-0034 ²
Canada Child Tax Benefits	99.5%	CANSIM II Table 380-0034 ²
Canada Child Tax Benefits	99.4%	Canada Revenue Agency, monthly releases
CPP/QPP Benefits	94.0%	Social Development Canada ³
CPP/QPP Benefits	93.6%	CANSIM II Table 380-0022 ⁴
Old Age Security Benefits	95.4%	Social Development Canada ⁵
Old Age Security Benefits	96.2%	CANSIM II Table 380-0034 ²
Social Assistance	61.6%	CANSIM II Table 380-0033 and 380-0035 ²
Workers' Compensation	82.7%	CANSIM II Table 380-0033 ²
Goods and Services Tax Credit	88.7%	CANSIM II Table 380-0034 ²
Goods and Services Tax Credit	102.4%	Canada Revenue Agency, quarterly releases

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) *The Income Security Programs, Canada Pension Plan / Old Age Security*, Statistical Bulletin, January 2004, Table 1, Social Development Canada (formerly Human Resources Development Canada) and Régie des rentes du Québec, Sommes versées selon la province et le type de prestation
- 4) System of National Accounts, Statistics Canada, National Income and Expenditure Sub-sector Accounts, Annual Estimates
- 5) *The Income Security Programs, Canada Pension Plan / Old Age Security*, Statistical Bulletin, January 2004, Table 30, Social Development Canada (formerly Human Resources Development Canada)

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.

All reported amounts are rounded to the nearest thousand 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 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 3);
- when one of the *gender* categories is suppressed, the other *gender* category must also be suppressed to avoid residual disclosure (see figure 3);
- 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 30 (15 on either side of the median).

**FIGURE 3 – 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/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 -- CONTENTS OF TABLES

Note:

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

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 4 – 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	√	√	√		
Private Pensions	√	√	√		

Statistical Table - Footnotes and Historical Availability

- 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.)
- 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.
- Commencing in 1996 was a refundable tax credit that applies to residents of British Columbia. The British Columbia Family Bonus is now included in "provincial refundable tax credits/family benefits" in the statistical table.
- Starting with the 1997 data, provincial sales taxes in Newfoundland, Nova Scotia and New Brunswick were harmonized with the federal goods and services tax (GST) to become the harmonized sales tax (HST). Thus, the GST credit became the GST/HST credit.
- Starting with the 1998 data, "provincial refundable tax credits/family benefits" also includes the Alberta Family Employment Tax Credit, the New Brunswick Child Tax Benefit, the Northwest Territories Child Benefit, the Nova Scotia Child Benefit, the Nunavut Child Benefit, the Ontario Child Care Supplement for Working Families and the Saskatchewan Child Benefit.
- Starting with the 1999 data, "provincial refundable tax credits/family benefits" also includes the Newfoundland and Labrador Child Benefit and the Yukon Child Benefit.
- The sources of income (or specific transfer payments) have changed over the years, depending on the information available from the T1.
- Available for census tracts, economic regions and federal electoral districts starting with 1999 data.
- Available for census agglomerations starting with 2001 data.

SECTION III -- GLOSSARY OF TERMS

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.

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.

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.

CityID

Since names can be, in some cases, quite long and cumbersome for handling in electronic files, municipalities are given a city identification number.

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.

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 Care Supplement for Working Families; Quebec Family Allowance; Saskatchewan Child Benefit; Yukon Child Benefit; Canada Child Tax Benefit.

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/net federal supplements, Canada and Quebec Pension plans, non-taxable income and provincial refundable tax credits (both beginning in 1990), Quebec family allowance (beginning in 1994), 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 care supplement for working families (beginning in 1998), Saskatchewan Child Benefit (beginning in 1998), Newfoundland and Labrador Child Benefit (beginning in 1999) and the Yukon Child Benefit (beginning in 1999). 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, Nova Scotia and New Brunswick, the provincial sales tax has been harmonized with the GST since 1997, to become the harmonized sales tax. For this reason, the federal GST credit is now known as the GST/HST credit.

Index

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

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.

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".

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.

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. Benefits are combined with the CCTB into a single monthly payment. 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 Taxpayer Refund Program

Is a one-time payment of \$155 for 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.

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 Guaranteed Income Supplement and Spouse's Allowance benefits; *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 Care Supplement for Working Families

Beginning in July 1998, the Ontario Child Care Supplement for Working Families (OCCSWF) is not administered by the Canada Revenue Agency (formerly Canada Customs and Revenue Agency) and therefore families must apply for the supplement annually. This program is a tax-free monthly payment to help with the cost of raising children under the age of seven. Included in *Provincial refundable tax credits/Family benefits* in the statistical tables.

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 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) and the Yukon Child Benefit (beginning with 1999) and the Nova Scotia one-time payment Taxpayer Refund Program.

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.

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.

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".

Suppressed Data

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

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.

Unemployment Insurance (UI)

See Employment Insurance (EI).

User-defined Areas

Are areas that have been defined by the data users as the specific area for which they require data. This would apply only to areas which are not "standard areas" and could include any one or a combination of areas that comprised, for example, half of a letter carrier walk in one forward sortation area (FSA) and a portion of a walk in another FSA. In other words, it is an area whose boundaries are a portion of, or a combination of portions of standard areas. 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 Table - 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..... Code 08 Rural Postal Codes..... Code 09 Other Provincial Totals Code 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 2003 databanks contain 4,100 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)..... Code 03 Rural Route Code 04 Suburban Services Code 05 Rural Postal Code (within city) Code 06 Other Urban Area Code 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 2003 databanks contain 978 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 2003 databanks contain 474 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 2003 databanks contain 402 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 2003 databanks contain 19 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 2003 databanks contain 837 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 Code 01 Other Postal Walk Code 02</p> <p>An Urban FSA of this type can be identified by the FSA followed by three blanks.</p> <p>The 2003 databanks contain 1,872 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 data 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 2003 databanks contain 291 areas coded as level of geography 02.</p>
01	Postal Walk	<p>This is the finest level of data 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 2003 databanks contain 20,617 areas coded as level of geography 01. The total population of these postal walks is 23,414,950 (with an average population of 1,136). The walks range in size from 100 to 7,000.</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 LOG 1) and walk pots (LOG 2) add up to urban Forward Sortation Areas (FSAs, LOG 3).

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

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

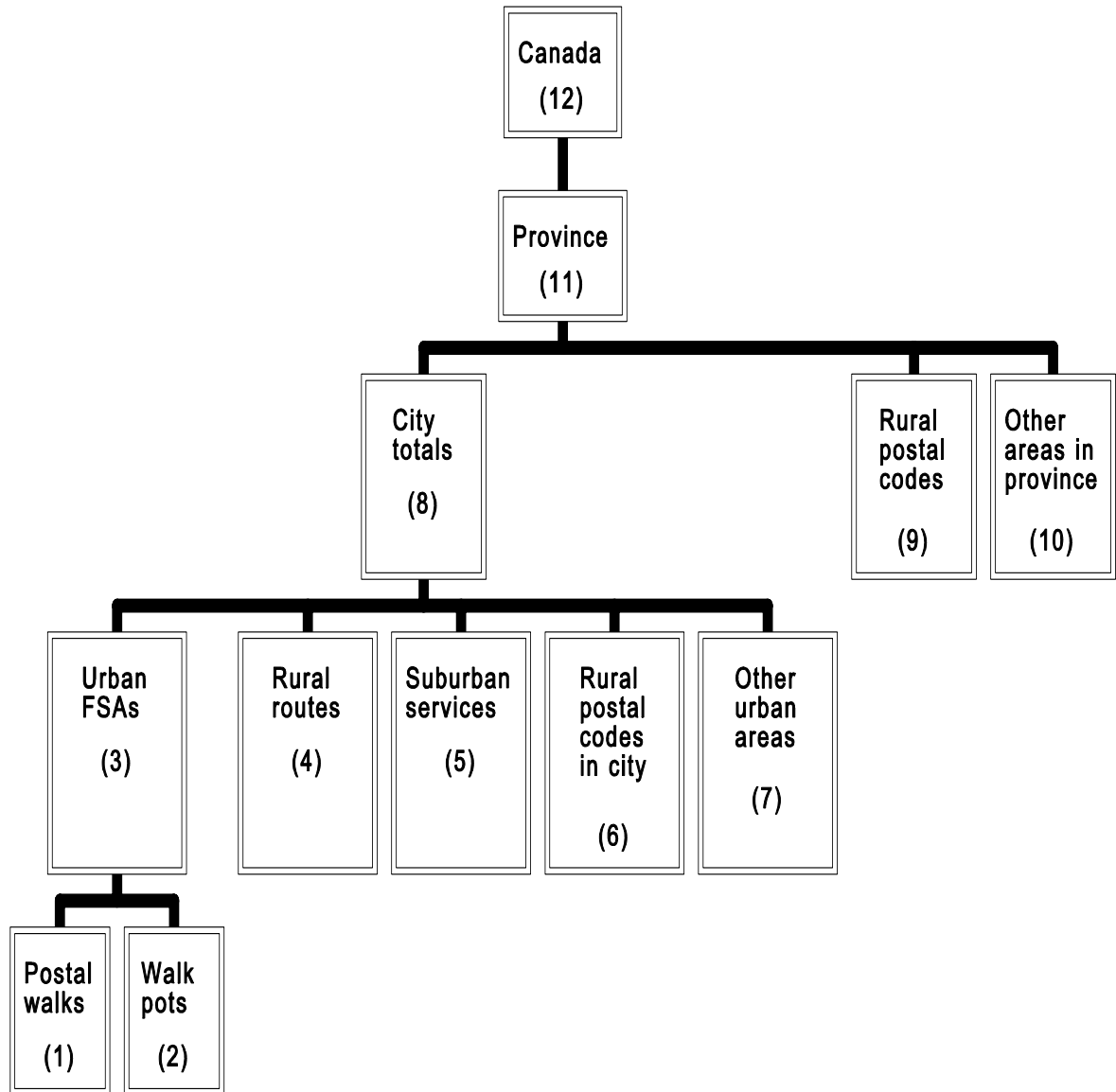
Provincial/territorial totals (LOG 11) add up to the Canada total (LOG 12).

Thus, using the Level of geography codes:

$$1 + 2 = 3$$

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

$$8 + 9 + 10 = 11$$



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 2003 databanks were coded from a February 2005 Canada Post Corporation file with an August 2004 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 XXXX)
and New Walks (Month YYYY)**

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	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 2003 databanks contain 4,730 areas coded as level of geography 61.</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 2003 databanks contain 76 areas coded as level of geography 51.</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 2003 databanks contain 118 areas coded as level of geography 42.</p>

Level of Geography	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 28 CMAs in the 2003 databanks:</p> <ul style="list-style-type: none"> 001, St. John's, Newfoundland and Labrador 205, Halifax, Nova Scotia 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 532, Oshawa, Ontario 535, Toronto, Ontario 537, Hamilton, Ontario 539, St-Catharines-Niagara, Ontario 541, Kitchener, Ontario 555, London, Ontario 559, Windsor, Ontario 580, Greater Sudbury, Ontario 595, Thunder Bay, Ontario 602, Winnipeg, Manitoba 705, Regina, Saskatchewan 725, Saskatoon, Saskatchewan 825, Calgary, Alberta 835, Edmonton, Alberta 932, Abbotsford, British Columbia 933, Vancouver, British Columbia 935, Victoria, British Columbia

Level of Geography	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 2003 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 2003 databanks contain 288 areas coded as level of geography 21.</p>

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	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 showing a code "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.

Our system cannot 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 period.

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

ATLANTIC REGION

Serving the provinces of Newfoundland and Labrador, Nova Scotia, Prince Edward Island and New Brunswick.

Statistics Canada
Advisory Services
1741 Brunswick Street
2nd Floor, Box 11
HALIFAX, Nova Scotia
B3J 3X8

QUEBEC REGION

Serving the province of Quebec (except the National Capital Region) and the territory of Nunavut.

Statistics Canada
Advisory Services
200 René Lévesque Blvd. West
Guy Favreau Complex
4th Floor, East Tower
MONTREAL, Quebec
H2Z 1X4

NATIONAL CAPITAL REGION

Serving the National Capital Region.

Statistics Canada
Statistical Reference Centre
(National Capital Region)
R.H. Coats Building, Lobby
Holland Avenue
OTTAWA, Ontario
K1A 0T6

ONTARIO REGION

Serving the province of Ontario except the National Capital Region.

Statistics Canada
Advisory Services
Arthur Meighen Building, 10th Floor
25 St. Clair Avenue East
TORONTO, Ontario
M4T 1M4

PRAIRIE REGION

Serving the province of Manitoba:

Statistics Canada
Advisory Services
Via Rail Building, Suite 200
123 Main Street
WINNIPEG, Manitoba
R3C 4V9

Serving the province of Saskatchewan:

Statistics Canada
Advisory Services
Park Plaza, Suite 440
2365 Albert Street
REGINA, Saskatchewan
S4P 4K1

Serving Alberta and the Northwest Territories:

Statistics Canada
Advisory Services
Pacific Plaza, Suite 900
10909 Jasper Avenue N.W.
EDMONTON, Alberta
T5J 4J3

PACIFIC REGION

Serving the province of British Columbia and the Yukon Territory.

Statistics Canada
Advisory Services
Library Square Office Tower
600-300 West Georgia Street
VANCOUVER, British Columbia
V6B 6C7