

**Financial and Charitable Donors Databank of the
Small Area and Administrative Data Division
– User's Guide –**

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STATISTICS CANADA
Small Area and Administrative Data Division
saadinfo@statcan.ca

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RRSP CONTRIBUTORS (product #17C0006)

This databank provides information on taxfilers who contributed to a Registered Retirement Savings Plan (RRSP) during the tax year under review.

The content of the databank is as follows:

Table 1: Summary

- Column 1 – City identification number
- Column 2 – Postal area
- Column 3 – Postal walk
- Column 4 – Level of geography (see geography section)
- Column 5 – Place name
- Column 6 – Total number of taxfilers
- Column 7 – Number of RRSP contributors
- Column 8 – Average age of RRSP contributors
- Column 9 – Median employment income of RRSP contributors
- Column 10 – 75th percentile of employment income of RRSP contributors
- Column 11 – Amount of RRSP dollars reported (in thousands of dollars)
- Column 12 – Median RRSP contribution

Table 2: Age groups

- Column 1 – City identification number
- Column 2 – Postal area
- Column 3 – Postal walk
- Column 4 – Level of geography (see geography section)
- Column 5 – Place name
- Column 6 – Total number of taxfilers
- Column 7 – Total number of RRSP contributors
- Column 8 – Percent of contributors 0 to 24 years of age
- Column 9 – Percent of contributors 25 to 34 years of age
- Column 10 – Percent of contributors 35 to 44 years of age
- Column 11 – Percent of contributors 45 to 54 years of age
- Column 12 – Percent of contributors 55 to 64 years of age
- Column 13 – Percent of contributors 65+ years of age
- Column 14 – Total amount of RRSP dollars reported (in thousands of dollars)
- Column 15 – Percent of contributions reported by age group 0 to 24
- Column 16 – Percent of contributions reported by age group 25 to 34
- Column 17 – Percent of contributions reported by age group 35 to 44
- Column 18 – Percent of contributions reported by age group 45 to 54
- Column 19 – Percent of contributions reported by age group 55 to 64
- Column 20 – Percent of contributions reported by age group 65+

Table 3: Sex

Column 1	– City identification number
Column 2	– Postal area
Column 3	– Postal walk
Column 4	– Level of geography (see geography section)
Column 5	– Place name
Column 6	– Total number of taxfilers
Column 7	– Percent of taxfilers who are male
Column 8	– Percent of taxfilers who are female
Column 9	– Total number of RRSP Contributors
Column 10	– Percent of contributors who are male
Column 11	– Percent of contributors who are female
Column 12	– Total amount of RRSP dollars reported (in thousands of dollars)
Column 13	– Percent of contributions reported by males
Column 14	– Percent of contributions reported by females
Column 15	– Median RRSP contribution of all contributors
Column 16	– Median RRSP contribution of males
Column 17	– Median RRSP contribution of females

Table 4: Income groups

Column 1	– City identification number
Column 2	– Postal area
Column 3	– Postal walk
Column 4	– Level of geography (see geography section)
Column 5	– Place name
Column 6	– Total number of taxfilers
Column 7	– Total number of RRSP contributors
Column 8	– Percent of RRSP contributors with total income less than \$20,000
Column 9	– Percent of RRSP contributors with total income between \$20,000 and \$39,999
Column 10	– Percent of RRSP contributors with total income between \$40,000 and \$59,999
Column 11	– Percent of RRSP contributors with total income between \$60,000 and \$79,999
Column 12	– Percent of RRSP contributors with total income \$80,000+
Column 13	– Total amount of RRSP dollars reported (in thousands of dollars)
Column 14	– Percent of total RRSP amount reported by contributors with total income less than \$20,000
Column 15	– Percent of total RRSP amount reported by contributors with total income between \$20,000 and \$39,999
Column 16	– Percent of total RRSP amount reported by contributors with total income between \$40,000 and \$59,999
Column 17	– Percent of total RRSP amount reported by contributors with total income between \$60,000 and \$79,999
Column 18	– Percent of total RRSP amount reported by contributors with total income \$80,000+

RRSP CONTRIBUTION LIMITS (ROOM) (product # 17C0011)

The Registered Retirement Savings Plan (RRSP) Room databank was created to provide information on the RRSP contribution limit (RRSP Room) available. This product can be used in conjunction with the RRSP databank which concentrates on the RRSP contributors.

In 1989, the legislation dictated that contribution limits for persons not contributing to a registered pension plan (RPP) or a Deferred Profit Sharing Plan (DPSP) was 20% of earned income to a maximum of \$7,500. The limit for RPP and DPSP members was 20% of earned income to a maximum of \$3,500 less the amount contributed by the employee to the RPP or DPSP.

Further amendments to the Income Tax Act relative to RRSPs, taking effect January 1, 1991, were intended to make RRSP contribution limits more equitable. The RRSP contribution limit was set at 18% of earned income for the previous tax year, to a set maximum minus the Pension Adjustment (PA). The PA represents the calculated value of the pension accrued through an RPP or a DPSP in the previous tax year.

Total RRSP Room represents the *deduction limit* that Canadians can claim with respect to contributions made to RRSPs. It does not include income eligible for transfers, such as retiring allowances and severance pay that may be rolled over into RRSPs. The sum of the *deduction limit* and rollovers represents the maximum amount that can be claimed as a deduction on line 208 of the income tax return.

Earned income in tax year	New room	Unused room	Total room (for tax year+1)
1991	For 1992	pre1991 = 0	New room only
1992	For 1993	1991 to 1992	Unused room + new room
1993	For 1994	1991 to 1993	Unused room + new room
1994	For 1995	1991 to 1994	Unused room + new room
1995	For 1996	1991 to 1995	Unused room + new room
1996	For 1997	1991 to 1996	Unused room + new room
1997	For 1998	1991 to 1997	Unused room + new room
1998	For 1999	1991 to 1998	Unused room + new room
1999	For 2000	1991to 1999	Unused room + new room
2000	For 2001	1991 to 2000	Unused room + new room
2001	For 2002	1991 to 2001	Unused room + new room
2002	For 2003	1991 to 2002	Unused room + new room
2003	For 2004	1991 to 2003	Unused room + new room
2004	For 2005	1991 to 2004	Unused room + new room
2005	For 2006	1991 to 2005	Unused room + new room
2006	For 2007	1991 to 2006	Unused room + new room
2007	For 2008	1991 to 2007	Unused room + new room
2008	For 2009	1991 to 2008	Unused room + new room

Calculation of contribution limits

For 1990, maximum contributions are:

- for non-participants in RPPs and DPSPs, the lesser of 20% of earned income and \$7,500
- for participants in RPPs and DPSPs, 20% of earned income to a maximum of \$3,500; the maximum is reduced according to employee contributions to RPPs/DPSPs.

For 1991 to 2008:

New room = 18% of earned income - PA - PSPA

Percentage of earned income to a maximum of

\$11,500 for 1991
\$12,500 for 1992 and 1993
\$13,500 for 1994
\$14,500 for 1995
\$13,500 for 1996
\$13,500 for 1997
\$13,500 for 1998
\$13,500 for 1999
\$13,500 for 2000
\$13,500 for 2001
\$13,500 for 2002
\$14,500 for 2003
\$15,500 for 2004
\$16,500 for 2005
\$18,000 for 2006
\$19,000 for 2007
\$20,000 for 2008

Where PA = Pension Adjustment, and PSPA = Past Service Pension Adjustment

Prior to tax year 2000 (Room 2001):

Total Room (for tax year+1) = Unused Room (from 1991 forward) + New Room

For tax years 2000 to 2008 (Room 2001 to Room 2009):

Total Room (for tax year+1) = Unused Room accumulated since 1991 +
(18% of earned income – Pension adjustment) –
Current tax year contributions excluding rollovers

Data source

Prior to the release of data for tax year 2000, the RRSP ROOM data were derived from a file received annually from the Canada Revenue Agency (CRA, formerly Canada Customs and Revenue Agency). CRA generated the data from an administrative system designed in response to changes to the Income Tax Act with respect to Registered Retirement Savings Plans, changes that took effect January 1, 1991.

The system records information for each taxfiler with "earned income" (income used to determine the RRSP deduction limit). The information includes each year's earned income, new room amounts and unused room amounts carried forward.

Starting with the 2001 ROOM (2000 tax data), the amount of RRSP Room is calculated from other variables on the preliminary file, variables which were previously unavailable.

This year's release of the RRSP Room data is based on 2008 income tax returns. Contributions towards these limits can be made up to February 2010, to be reported on the 2009 tax returns. The mailing address at the time of filing is the basis for the geographic information in the tables.

Data quality

The calculated Room amount is equal to the amount on the Canada Revenue Agency (CRA) RRSP Room file.

The content of the databank is as follows:

Table 1: Persons with room

Column 1 – City identification number
Column 2 – Postal area
Column 3 – Postal walk number
Column 4 – Level of geography (see Geography section)
Column 5 – Place name
Column 6 – Amount of Room dollars reported (in thousands of \$)
Column 7 – Amount of Unused Room dollars reported (in thousands of \$)
Column 8 – Amount of New Room dollars reported (in thousands of \$)
Column 9 – Number of taxfilers with Room
Column 10 – Number of taxfilers with Unused Room
Column 11 – Number of taxfilers with New Room

Table 2: Characteristics of persons with new room

Column 1 – City identification number
Column 2 – Postal area
Column 3 – Postal walk number
Column 4 – Level of geography (see Geography section)
Column 5 – Place name
Column 6 – Number of taxfilers with New Room
Column 7 – Average Age of taxfilers with New Room
Column 8 – Percentage Female taxfilers with New Room
Column 9 – Median Earned Income of taxfilers with New Room
Column 10 – Average New Room
Column 11 – Percentage of taxfilers with New Room between \$500 and \$2,399 ¹
Column 12 – Percentage of taxfilers with New Room between \$2,400 and \$4,699 ²
Column 13 – Percentage of taxfilers with New Room between \$4,700 and \$7,799 ³
Column 14 – Percentage of taxfilers with New Room between \$7,800 and \$12,999 ⁴
Column 15 – Percentage of taxfilers with New Room greater than \$13,000 ⁵

1 The first value represents the 25th percentile and is recalculated periodically.

2 The first value represents the 50th percentile and is recalculated periodically.

3 The first value represents the 75th percentile and is recalculated periodically.

4 The first value represents the 90th percentile and is recalculated periodically.

5 The first value represents the 97th percentile and is recalculated periodically.

CANADIAN SAVERS (product #17C0009)

Line 120 – Taxable amount of dividends from taxable Canadian corporations

Line 121 – Interest and other investment income

This databank provides information on taxfilers who have been classified as savers.

Savers are defined as taxfilers who reported interest and investment income on line 121, but no dividend income on line 120 of the personal income tax return.

Interest and investment income sources would include interest from Canada Savings bonds, bank accounts, treasury bills, investment certificates, term deposits, earnings on life insurance policies as well as foreign interest and dividend income.

Dividend income would include dividends from taxable Canadian corporations (as stocks or mutual funds), but not dividends from foreign investments.

Taxfilers reporting Canadian dividend income would not be counted as savers, but would be classified as investors.

The content of the databank is as follows:

Table 1: Summary

- Column 1 – City identification number
- Column 2 – Postal area
- Column 3 – Postal walk
- Column 4 – Level of geography (see geography section)
- Column 5 – Place name
- Column 6 – Total number of taxfilers
- Column 7 – Number of savers
- Column 8 – Average age of savers
- Column 9 – Median total income of savers
- Column 10 – Total amount of interest dollars reported (in thousands of dollars)
- Column 11 – Median of interest dollars

Table 2: Age groups

- Column 1 – City identification number
- Column 2 – Postal area
- Column 3 – Postal walk
- Column 4 – Level of geography (see geography section)
- Column 5 – Place name
- Column 6 – Total number of taxfilers
- Column 7 – Total number of savers
- Column 8 – Percent of savers 0-24 years of age
- Column 9 – Percent of savers 25-34 years of age
- Column 10 – Percent of savers 35-44 years of age
- Column 11 – Percent of savers 45-54 years of age

- Column 12 – Percent of savers 55-64 years of age
- Column 13 – Percent of savers 65+ years of age
- Column 14 – Total amount of interest income dollars reported (in thousands of dollars)
- Column 15 – Percent of interest income reported by age group 0-24
- Column 16 – Percent of interest income reported by age group 25-34
- Column 17 – Percent of interest income reported by age group 35-44
- Column 18 – Percent of interest income reported by age group 45-54
- Column 19 – Percent of interest income reported by age group 55-64
- Column 20 – Percent of interest income reported by age group 65+

Table 3: Sex

- Column 1 – City identification number
- Column 2 – Postal area
- Column 3 – Postal walk
- Column 4 – Level of geography (see geography section)
- Column 5 – Place name
- Column 6 – Total number of taxfilers
- Column 7 – Percent of taxfilers who are male
- Column 8 – Percent of taxfilers who are female
- Column 9 – Total number of savers
- Column 10 – Percent of savers who are male
- Column 11 – Percent of savers who are female
- Column 12 – Total amount of interest income reported (in thousands of dollars)
- Column 13 – Percent of interest income reported by males
- Column 14 – Percent of interest income reported by females
- Column 15 – Median interest income of all savers
- Column 16 – Median interest income of all male savers
- Column 17 – Median interest income of all female savers

Table 4: Income groups

- Column 1 – City identification number
- Column 2 – Postal area
- Column 3 – Postal walk
- Column 4 – Level of geography (see geography section)
- Column 5 – Place name
- Column 6 – Total number of taxfilers
- Column 7 – Total number of savers
- Column 8 – Percent of savers with total income less than \$20,000
- Column 9 – Percent of savers with total income between \$20,000 and \$39,999
- Column 10 – Percent of savers with total income between \$40,000 and \$59,999
- Column 11 – Percent of savers with total income between \$60,000 and \$79,999
- Column 12 – Percent of savers with total income \$80,000+
- Column 13 – Total amount of interest income reported (in thousands of dollars)
- Column 14 – Percent of interest income reported by savers with total income less than \$20,000
- Column 15 – Percent of interest income reported by savers with total income between \$20,000 and \$39,999
- Column 16 – Percent of interest income reported by savers with total income between \$40,000 and \$59,999
- Column 17 – Percent of interest income reported by savers with total income between \$60,000 and \$79,999

Column 18 – Percent of interest income reported by savers with total income \$80,000+

CANADIAN INVESTORS (product #17C0007)

Line 120 – Taxable amount of dividends from taxable Canadian corporations

Line 121 – Interest and other investment income

This databank provides information on taxfilers classified as investors.

Investors include taxfilers who reported dividend income on line 120 of their personal tax return. They may or may not have also reported interest and other investment income on line 121. When income is also reported on line 121, that amount is added to the amount of dividend income received, and the sum becomes the investment income of the investor.

The content of the databank is as follows:

Table 1: Summary

- Column 1 – City identification number
- Column 2 – Postal area
- Column 3 – Postal walk number
- Column 4 – Level of geography (see geography section)
- Column 5 – Place name
- Column 6 – Total number of taxfilers
- Column 7 – Number of investors
- Column 8 – Average age of investors
- Column 9 – Median total income of investors
- Column 10 – Amount of investment dollars (in thousands of dollars)
- Column 11 – Percentage of the investment income derived from dividends
- Column 12 – Median investment income

Table 2: Age groups

- Column 1 – City identification number
- Column 2 – Postal area
- Column 3 – Postal walk
- Column 4 – Level of geography (see geography section)
- Column 5 – Place name
- Column 6 – Total number of taxfilers
- Column 7 – Total number of investors
- Column 8 – Percent of investors 0-24 years of age
- Column 9 – Percent of investors 25-34 years of age
- Column 10 – Percent of investors 35-44 years of age
- Column 11 – Percent of investors 45-54 years of age
- Column 12 – Percent of investors 55-64 years of age
- Column 13 – Percent of investors 65+ years of age
- Column 14 – Total amount of investment income dollars reported (in thousands of dollars)
- Column 15 – Percent of investment income reported by age group 0-24
- Column 16 – Percent of investment income reported by age group 25-34
- Column 17 – Percent of investment income reported by age group 35-44
- Column 18 – Percent of investment income reported by age group 45-54

Column 19 – Percent of investment income reported by age group 55-64

Column 20 – Percent of investment income reported by age group 65+

Table 3: Sex

Column 1 – City identification number

Column 2 – Postal area

Column 3 – Postal walk

Column 4 – Level of geography (see geography section)

Column 5 – Place name

Column 6 – Total number of taxfilers

Column 7 – Percent of taxfilers who are male

Column 8 – Percent of taxfilers who are female

Column 9 – Total number of investors

Column 10 – Percent of investors who are male

Column 11 – Percent of investors who are female

Column 12 – Total amount of investment income reported (in thousands of dollars)

Column 13 – Percent of investment income reported by males

Column 14 – Percent of investment income reported by females

Column 15 – Median investment income of all investors

Column 16 – Median investment income of all male investors

Column 17 – Median investment income of all female investors

Table 4: Income groups

Column 1 – City identification number

Column 2 – Postal area

Column 3 – Postal walk

Column 4 – Level of geography (see geography section)

Column 5 – Place name

Column 6 – Total number of taxfilers

Column 7 – Total number of investors

Column 8 – Percent of investors with total income less than \$20,000

Column 9 – Percent of investors with total income between \$20,000 and \$39,999

Column 10 – Percent of investors with total income between \$40,000 and \$59,999

Column 11 – Percent of investors with total income between \$60,000 and \$79,999

Column 12 – Percent of investors with total income \$80,000+

Column 13 – Total amount of investment income reported (in thousands of dollars)

Column 14 – Percent of investment income reported by investors with total income less than \$20,000

Column 15 – Percent of investment income reported by investors with total income between \$20,000 and \$39,999

Column 16 – Percent of investment income reported by investors with total income between \$40,000 and \$59,999

Column 17 – Percent of investment income reported by investors with total income between \$60,000 and \$79,999

Column 18 – Percent of investment income reported by investors with total income \$80,000+

CANADIAN INVESTMENT INCOME (product #17C0008)

Line 120 – Taxable amount of dividends from taxable Canadian corporations

Line 121 – Interest and other investment income

This databank provides information on taxfilers who reported dividend income on line 120 of the tax return, or interest and other investment income on line 121, or both. These taxfilers include those designated as savers and those designated as investors in two other databanks available: *Canadian Savers* and *Canadian Investors*. In this databank, investment income includes both interest and dividends.

Dividend income includes dividends from taxable Canadian corporations (as stocks or mutual funds).

Interest and other investment income sources include interest from Canada Savings bonds, bank accounts, treasury bills, investment certificates, term deposits, earnings on life insurance policies as well as foreign interest and dividend income.

The content of the databank is as follows:

Table 1: Summary

- Column 1 – City identification number
- Column 2 – Postal area
- Column 3 – Postal walk
- Column 4 – Level of geography (see geography section)
- Column 5 – Place name
- Column 6 – Total number of taxfilers
- Column 7 – Number of taxfilers with investment income
- Column 8 – Average age of taxfilers with investment income
- Column 9 – Median total income of taxfilers with investment income
- Column 10 – Reported investment income dollars for all taxfilers with investment income (in thousands of dollars)
- Column 11 – Median investment income for all taxfilers with investment income

Table 2: Age groups

- Column 1 – City identification number
- Column 2 – Postal area
- Column 3 – Postal walk
- Column 4 – Level of geography (see geography section)
- Column 5 – Place name
- Column 6 – Total number of taxfilers
- Column 7 – Total number of receivers of investment income
- Column 8 – Percent of receivers of investment income 0-24 years of age
- Column 9 – Percent of receivers of investment income 25-34 years of age
- Column 10 – Percent of receivers of investment income 35-44 years of age
- Column 11 – Percent of receivers of investment income 45-54 years of age
- Column 12 – Percent of receivers of investment income 55-64 years of age
- Column 13 – Percent of receivers of investment income 65+ years of age

- Column 14 - Total amount of investment income dollars reported (in thousands of dollars)
- Column 15 – Percent of investment income reported by age group 0-24
- Column 16 – Percent of investment income reported by age group 25-34
- Column 17 – Percent of investment income reported by age group 35-44
- Column 18 – Percent of investment income reported by age group 45-54
- Column 19 – Percent of investment income reported by age group 55-64
- Column 20 – Percent of investment income reported by age group 65+

Table 3: Sex

- Column 1 – City identification number
- Column 2 – Postal area
- Column 3 – Postal walk
- Column 4 – Level of geography (see geography section)
- Column 5 – Place name
- Column 6 – Total number of taxfilers
- Column 7 – Percent of taxfilers who are male
- Column 8 – Percent of taxfilers who are female
- Column 9 – Total number of receivers of investment income
- Column 10 – Percent of receivers of investment income who are male
- Column 11 – Percent of receivers of investment income who are female
- Column 12 – Total amount of investment income reported (in thousands of dollars)
- Column 13 – Percent of investment income reported by males
- Column 14 – Percent of investment income reported by females
- Column 15 – Median investment income of all receivers of investment income
- Column 16 – Median investment income of all male receivers of investment income
- Column 17 – Median investment income of all female receivers of investment income

Table 4: Income groups

- Column 1 – City identification number
- Column 2 – Postal area
- Column 3 – Postal walk
- Column 4 – Level of geography (see geography section)
- Column 5 – Place name
- Column 6 – Total number of taxfilers
- Column 7 – Total number of receivers of investment income
- Column 8 – Percent of receivers of investment income with total income less than \$20,000
- Column 9 – Percent of receivers of investment income with total income between \$20,000 and \$39,999
- Column 10 – Percent of receivers of investment income with total income between \$40,000 and \$59,999
- Column 11 – Percent of receivers of investment income with total income between \$60,000 and \$79,999
- Column 12 – Percent of receivers of investment income with total income \$80,000+
- Column 13 – Total amount of investment income reported (in thousands of dollars)
- Column 14 – Percent of investment income reported by receivers of investment income with total income less than \$20,000
- Column 15 – Percent of investment income reported by receivers of investment income with total income between \$20,000 and \$39,999
- Column 16 – Percent of investment income reported by receivers of investment income

with total income between \$40,000 and \$59,999

Column 17 – Percent of investment income reported by receivers of investment income with total income between \$60,000 and \$79,999

Column 18 – Percent of investment income reported by receivers of investment income with total income \$80,000+

CANADIAN CAPITAL GAINS (product #17C0012)

Line 127 – Taxable amount of capital gains

This databank provides information on taxfilers who reported capital gains during the tax year under review.

Line 127 of the T1 income tax return contains the amount of taxable capital gains reported by Canadians; this value is half the actual capital gains received. The information in this databank reflects the total capital gains received; amounts reported have been grossed up to reflect this total.

The content of the databank is as follows:

- Column 1 – City identification number
- Column 2 – Postal area
- Column 3 – Postal walk
- Column 4 – Level of geography (see geography section)
- Column 5 – Place name
- Column 6 – Total number of taxfilers
- Column 7 – Number of taxfilers reporting capital gains
- Column 8 – Percent of taxfilers reporting capital gains who had a total income under \$20,000
- Column 9 – Percent of taxfilers reporting capital gains who had a total income between \$20,000 and \$39,999
- Column 10 – Percent of taxfilers reporting capital gains who had a total income between \$40,000 and \$59,999
- Column 11 – Percent of taxfilers reporting capital gains who had a total income between \$60,000 and \$79,999
- Column 12 – Percent of taxfilers reporting capital gains who had a total income of \$80,000+
- Column 13 – Total value of capital gains (in thousands of dollars)
- Column 14 – Percent of capital gains reported by taxfilers with a total income under \$20,000
- Column 15 – Percent of capital gains reported by taxfilers with a total income between \$20,000 and \$39,999
- Column 16 – Percent of capital gains reported by taxfilers with a total income between \$40,000 and \$59,999
- Column 17 – Percent of capital gains reported by taxfilers with a total income between \$60,000 and \$79,999
- Column 18 – Percent of capital gains reported by taxfilers with a total income of \$80,000+

CANADIAN TAXFILERS (product #17C0010)

This databank provides a demographic and income profile of all Canadians who filed a personal tax return in the reference year.

The content of the databank is as follows:

Table 1: Summary

- Column 1 – City identification number
- Column 2 – Postal area
- Column 3 – Postal walk number
- Column 4 – Level of geography (see geography section)
- Column 5 – Place name
- Column 6 – Number of taxfilers
- Column 7 – Percent of taxfilers 0-24 years of age
- Column 8 – Percent of taxfilers 25-34 years of age
- Column 9 – Percent of taxfilers 35-44 years of age
- Column 10 – Percent of taxfilers 45-54 years of age
- Column 11 – Percent of taxfilers 55-64 years of age
- Column 12 – Percent of taxfilers 65+ years of age
- Column 13 – Average age of taxfilers
- Column 14 – Median total income of taxfilers
- Column 15 – 75th percentile of total income of taxfilers
- Column 16 – 85th percentile of total income of taxfilers
- Column 17 – 95th percentile of total income of taxfilers
- Column 18 – Median employment income of taxfilers
- Column 19 – 75th percentile of employment income of taxfilers

Table 2: Income Groups

- Column 1 – City identification number
- Column 2 – Postal area
- Column 3 – Postal walk number
- Column 4 – Level of geography (see geography section)
- Column 5 – Place name
- Column 6 – Number of taxfilers
- Column 7 – Percent of taxfilers with total income less than \$20,000
- Column 8 – Percent of taxfilers with total income between \$20,000 and \$39,999
- Column 9 – Percent of taxfilers with total income between \$40,000 and \$59,999
- Column 10 – Percent of taxfilers with total income between \$60,000 and \$79,999
- Column 11 – Percent of taxfilers with total income \$80,000+

Column 12 – Value of total income (in thousands of dollars)
Column 13 – Percent of total income reported by taxfilers with total income less than \$20,000
Column 14 – Percent of total income reported by taxfilers with total income between \$20,000 and \$39,999
Column 15 – Percent of total income reported by taxfilers with total income between \$40,000 and \$59,999
Column 16 – Percent of total income reported by taxfilers with total income between \$60,000 and \$79,999
Column 17 – Percent of total income reported by taxfilers with total income \$80,000+

CHARITABLE DONATIONS

Line 340 – Allowable charitable donations and government gifts

This databank provides information on taxfilers classified as charitable donors. Charitable donors are defined as taxfilers reporting donations on line 340 of the tax return.

Canadians contribute in many ways to charitable organizations. The databank on charitable donors provides information on taxfilers who claimed a tax credit for charitable donations on their income tax return in the reference year. These data may include donations that might be denied by the Canada Revenue Agency (CRA) after an audit. To find out more about why donations might be denied (i.e. tax shelter gifting arrangements, false receipting) please go to the Canada Revenue Agency website: www.cra-arc.gc.ca

Persons making charitable donations, but not reporting them on their personal tax return are not included in this databank. These include donations for which no receipt was provided and donations for which the receipt was lost. No estimate of such donations is included in these data.

Only donations made to approved organizations are allowable as deductions in the tax system. Donations are eligible if made to Canadian registered charities and Canadian amateur athletic associations. They are also eligible if made to: prescribed universities outside Canada; certain tax exempt housing organizations in Canada; Canadian municipalities; the United Nations; and certain charities outside Canada to which the Government of Canada has made a gift.

It is possible to carry donations forward for up to five years after the year in which they were made. In the reference year, it is possible to claim donations made in any of the previous five years, as long as they were not already claimed in a prior year. The donations made in the reference year could be claimed the same year, or could be carried forward to any of the next five years. According to tax laws, taxfilers are permitted to claim both their donations and those made by their spouses to get better tax benefits. Consequently, the number of persons who made charitable donations may be higher than the number who claimed tax credits.

A change in tax regulations was introduced in 2007. Taxfilers contributing to a recognized charity (as outlined above) were eligible to claim a tax credit of 15% of their donations on the first \$200, and 29% on the rest. In 2006, the tax credit was 15.25% on the first \$200 and 29% on the rest. In 2005, the tax credit was 15% on the first \$200 and 29% on the rest. From 2001 to 2004, the tax credit was 16% on the first \$200 and 29% on the rest. From 1992 to 2000, the tax credit was 17% on the first \$200 and 29% on the rest. Previously, taxfilers had to give \$250 to charity before the 29% credit was available.

The content of the databank is as follows:

Table 1: Summary

- Column 1 - City identification number
- Column 2 - Postal area
- Column 3 - Postal walk number
- Column 4 - Level of geography (see Geography section)
- Column 5 - Place name
- Column 6 - Total Number of taxfilers
- Column 7 - Number of charitable donors
- Column 8 - Average age of donors
- Column 9 - Average donation for age group 0-24
- Column 10 - Average donation for age group 25-34
- Column 11 - Average donation for age group 35-44
- Column 12 - Average donation for age group 45-54
- Column 13 - Average donation for age group 55-64
- Column 14 - Average donation for age group 65+
- Column 15 - Total amount of charitable donations (thousands of \$)
- Column 16 - Median donation
- Column 17 - Median total income of donors
- Column 18 - 75th percentile of donors' total income

Table 2: Age and Sex (new beginning with 1995)

- Column 1 - City identification number
- Column 2 - Postal area
- Column 3 - Postal walk number
- Column 4 - Level of geography (see Geography section)
- Column 5 - Place name
- Column 6 - Total Number of taxfilers
- Column 7 - Percent of taxfilers who are male
- Column 8 - Percent of taxfilers who are female
- Column 9 - Number of charitable donors
- Column 10 - Percent of charitable donors who are male
- Column 11 - Percent of charitable donors who are female
- Column 12 - Percent of donors 0 - 24 years of age
- Column 13 - Percent of donors 25 - 34 years of age
- Column 14 - Percent of donors 35 - 44 years of age
- Column 15 - Percent of donors 45 - 54 years of age
- Column 16 - Percent of donors 55 - 64 years of age
- Column 17 - Percent of donors 65+ years of age
- Column 18 - Total median donation
- Column 19 - Median donation of males
- Column 20 - Median donation of females
- Column 21 - Total amount of charitable donations (thousands of \$)
- Column 22 - Total amount of charitable donations for males (thousands of \$)
- Column 23 - Total amount of charitable donations for females (thousands of \$)

Table 3: Income Groups (new beginning with 1997)

Column 1 - City identification number

Column 2 - Postal area

Column 3 - Postal walk number

Column 4 - Level of geography (see Geography section)

Column 5 - Place name

Column 6 - Total number of taxfilers

Column 7 - Total number of charitable donors

Column 8 - Percent of charitable donors with total income less than \$20,000

Column 9 - Percent of charitable donors with total income between \$20,000 and \$39,999

Column 10 - Percent of charitable donors with total income between \$40,000 and \$59,999

Column 11 - Percent of charitable donors with total income between \$60,000 and \$79,999

Column 12 - Percent of charitable donors with total income \$80,000+

Column 13 - Total value of charitable donations (in thousands of dollars)

Column 14 - Percent of donations reported by donors with total income under \$20,000

Column 15 - Percent of donations reported by donors with total income between \$20,000 and \$39,999

Column 16 - Percent of donations reported by donors with total income between \$40,000 and \$59,999

Column 17 - Percent of donations reported by donors with total income between \$60,000 and \$79,999

Column 18 - Percent of donations reported by donors with total income \$80,000+

DATA SOURCE

The financial databanks are derived from income tax returns. For the most part, tax returns were filed in the spring of the year following the reference year. For example, for the 2008 tax year, income tax returns were filed by April 30, 2009.

The mailing address at the time of filing is the basis for the geographic information in the tables.

Demographic characteristics such as age are given as of December 31 of the tax year. Income information is for the calendar year under review.

DATA FREQUENCY

Data are updated on an annual basis.

DATA QUALITY

i) Number of Canadian taxfilers

The data used are direct counts from tax files. For the 2008 tax year, 24 million Canadians or 71.6% filed tax returns.

FIGURE 1 – NUMBER OF CANADIAN TAXFILERS

Tax year	Number of taxfilers ('000)	Date of population estimate	Population ('000)	Coverage (%)
1991	18,786	April 1, 1992	27,983	66.9
1992	19,267	April 1, 1993	28,273	68.1
1993	19,882	April 1, 1994	28,618	69.5
1994	20,184	April 1, 1995	28,939	69.8
1995	20,536	April 1, 1996	29,261	70.2
1996	20,772	April 1, 1997	29,577	70.2
1997	21,113	April 1, 1998	29,893	70.6
1998	21,431	April 1, 1999	30,168	71.0
1999	21,893	April 1, 2000	30,665	71.4
2000	22,249	April 1, 2001	30,974	71.8
2001	22,804	April 1, 2002	31,315	72.8
2002	22,968	April 1, 2003	31,559	72.8
2003	23,268	April 1, 2004	31,891	73.0
2004	23,625	April 1, 2005	32,198	73.4
2005	23,952	April 1, 2006	32,524	73.6
2006	23,338	April 1, 2007	32,871	71.0
2007	23,988	April 1, 2008	33,224	72.2
2008*	24,036	April 1, 2009	33,593	71.6

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 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 2008 count of taxfilers is taken from a preliminary 2008 tax file from the Canada Revenue Agency.

ii) Elderly population

Some elderly Canadians receiving only Old Age Security and Guaranteed Income Supplement do not file because they have low or no taxable income. However, with the introduction of the Federal Sales Tax (FST) Credit in 1986 and the Goods and Services Tax (GST) Credit in 1990, the percentage of the elderly population filing tax returns has increased. In 2007, approximately 95% of the population aged 65 and over filed tax returns, up from 75% in 1989 (when comparing the number of taxfilers aged 65 years or more with the corresponding population estimate to July 1, 2008, available on CANSIM 051-0001 from Statistics Canada).

FIGURE 2 – COVERAGE BY AGE AND BY PROVINCE, 2006

Rates of Coverage by Age	
under 20	102.5%
20-24	86.3%
25-29	86.9%
30-34	90.6%
35-39	94.1%
40-44	96.9%
45-49	95.4%
50-54	94.5%
55-59	94.6%
60-64	93.5%
65-74	97.9%
75+	95.0%
Total	95.5%

Rates of Coverage by Province	
Newfoundland & Labrador	99.2%
Prince Edward Island	96.3%
Nova Scotia	97.3%
New Brunswick	97.3%
Quebec	94.9%
Ontario	96.2%
Manitoba	97.3%
Saskatchewan	95.7%
Alberta	92.3%
British Columbia	96.8%
Yukon	95.1%
Northwest Territories	93.0%
Nunavut	
Canada	95.5%

Coverage rates by age and by province are based on comparisons with the estimated population counts to July 1, 2007 available on CANSIM table 051-0001 from Statistics Canada.

iii) Income

Persons with low income have no tax liability and are not required to file tax returns. However, with the introduction of the Child Tax Credit in 1978, the Federal Sales Tax (FST) Credit in 1986, the Goods and Services Tax (GST) Credit in 1990, and the Child Tax Benefits in 1993, persons with low income are likely to file tax returns to apply for these credits.

CONFIDENTIALITY AND ROUNDING

Over the years since its creation, the T1 Family File (T1FF) has become known as a reliable, annual source for income and demographic estimates. To protect the confidentiality of Canadians, all data are subject to the confidentiality procedures of rounding and suppression.

Developmental work and testing resulted in different confidentiality procedures that were applied to the *Financial and Charitable Donors databank* for the reference year 2007; it consisted of introducing a certain distortion in the data instead of using the suppression method. However, when the new methodology was applied to the data of the other standard products of Small Area and Administrative Division, the distortion component was no more an option due to the complexity of all the other databanks. Therefore, in an effort to harmonize the confidentiality rules across all the standard products of Small Area and Administrative Data division, it has been decided to revert back to the suppression rules.

These measures maintain the confidentiality of the data. All 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 \$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.

Note: *Counts* represent the number of persons.

Reported amounts are aggregate dollar amounts reported.

In the data tables:

Medians, Percentiles and Average amount are rounded to the nearest ten dollars.

Percentages are published with no decimal and calculated on rounded data; therefore, the sum of percentages might not equal 100% in the case of small counts.

Suppressed Data

To maintain confidentiality, data cells have been suppressed whenever:

- areas comprise less than 100 taxfilers;
- cells represent less than 15 taxfilers⁶;
- 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

⁶ Likewise, the median income is omitted when the rounded count of a category is less than 20.

disclosure);

- when one of the *gender* categories is suppressed, the other *gender* category must also be suppressed to avoid residual disclosure;
- 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.

GLOSSARY OF TERMS

75th percentile

Total income values are ranked from highest to lowest and the value reported as being the 75th percentile indicates that 25% of the taxfilers report an income equal or above that amount and 75% fall below. Percentiles are calculated for each geographical level. For example, if the 75th percentile of total income is shown as \$60,000 this means that 25% of the population under review has a total income greater than or equal to \$60,000 and 75% of the population has a total income less than or equal to \$60,000.

85th percentile

Starting with the 2007 data, the dollar value of the 85th percentile appears in the tables instead of the percentage above the 85th percentile like it was in previous years. Total income values are ranked from highest to lowest and the value reported as being the 85th percentile indicates that 15% of the taxfilers report an income equal or above that amount and 85% fall below. Percentiles are calculated for each geographical level. For example, if the 85th percentile of total income is shown as \$65,000 this means that 15% of the taxfilers has a total income greater than or equal to \$65,000

95th percentile

Starting with the 2007 data, the dollar value of the 95th percentile appears in the tables instead of the percentage above the 95th percentile like it was in previous years. Total income values are ranked from highest to lowest and the value reported as being the 95th percentile indicates that 5% of the taxfilers report an income equal or above that amount and 95% fall below. Percentiles are calculated for each geographical level. For example, if the 95th percentile of total income is shown as \$90,000 this means that 5% of the population under review has a total income greater than or equal to \$90,000

Age

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

Capital Gains

Line 127 of the T1 income tax return shows "taxable capital gains" or half of the capital gains actually received. The information in this databank has been grossed up to represent the total capital gains received.

Charitable donation

Is the allowable portion of total donations, as reported on the income tax return.

Charitable donor

Is defined as a taxfiler reporting a charitable donation amount on line 340 of the personal income tax form.

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 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).

Deferred profit sharing plan (DPSP)

An employer-sponsored savings plan registered by the Canada Revenue Agency. Contributions to these plans by the employer (employees cannot contribute) are based on profits. The amount accumulated in these plans can be paid out as a lump sum at retirement or termination of employment, transferred to an RRSP, received in instalments over a period not to exceed ten years, or used to purchase an annuity.

Dividend income

Includes taxable amount of dividends (eligible and other than eligible) received from taxable Canadian corporations (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).

Earned income

The income used to determine the RRSP deduction limit. It includes such items as employment income (less union dues and expenses), net business and rental income, disability payments and alimony received. Alimony payments, current year business and rental losses are deducted from this amount. Most investment income (other than rents) is not considered earned income. In calculating the RRSP deduction limit, earned income from the previous year is used.

Employment income

The total reported employment income. 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).

Interest income

Amounts 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.

Investors

Taxfilers who reported dividend income on line 120 of their personal tax return. They may or may not have also reported interest and other investment income on line 121. When such income is reported on line 121, this amount is added to the amount of dividend income received, and the sum becomes the investment income of the investor.

Level of geography

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

Median

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 is less than or equal to the median amount. With the exception of "Total Income", zero values are not included in the calculation of

medians for individuals.

New room

For 2008 is calculated as 18% of 2007 earned income (from definition above) to a maximum of \$19,000 minus pension adjustment (PA) minus past service pension adjustment (PSPA). Since the focus of these data is for net new room for potential RRSP contributions, PA and/or PSPA details will be omitted.

Past service pension adjustment (PSPA)

Applies only to members of defined benefit RPPs. A PSPA occurs when the pension benefit is upgraded, or additional credits purchased, for service in past years. In the first case, it is called an exempt (from certification) PSPA; in the second case, a certifiable PSPA. Only service after 1989 is considered.

Pension adjustment (PA)

Calculated value of the pension accrued in the year in an RPP or a DPSP. The PA decreases the RRSP deduction limit. To calculate this limit, the PA from the previous year is used.

Registered disability savings plan income (RDSP)

It consists of an individual disability savings plan governed by RRSP investment rules. Private contributions that can be made by anyone are subject to a lifetime limit of \$200,000. They will be matched in some degree by government contributions; the lifetime limit is \$90,000. Contributions are not deductible and income earned in the plan will not be taxed while in the plan.

Registered pension plan (RPP)

An employer-sponsored plan registered with the Canada Revenue Agency and most commonly also with one of the pension regulatory authorities. The purpose of such plans is to provide employees with a regular income at retirement. The two main types of RPPs are called defined benefit (where the benefit formula is specified) and defined contribution (where only the contribution formula is defined).

Registered retirement savings plan (RRSP)

An individual retirement savings plan that is registered by the Canada Revenue Agency. It permits limited contributions, and income earned in the RRSP is exempt from tax until payments are received from the plan.

Savers

Taxfilers who reported interest and investment income on line 121 of the personal income tax return, but no dividend income on line 120.

Taxfiler

Individual who filed a personal income tax return for the reference year.

Total income

The reported amounts of income by taxfilers from any of the following sources:

Labour force income;

Employment income;

Wages, salaries and commissions;

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

- Net self-employment income;
- Employment Insurance (EI) benefits;
- Pension income;
 - Old Age Security/Net Federal Supplements (the latter including guaranteed income supplements and spouses' allowances since 1994);
 - Canada/Quebec Pension Plans;
 - Superannuation and other (private) pensions;
- Family Allowance benefits (up to and including 1992);
- Interest and other investment income;
- Dividend income;
- RRSP income (since 1999, for taxfilers 65+ only);
- Net limited partnership income;
- Net rental income;
- Other income (e.g. alimony, and incomes reported on line 130, such as fellowships, bursaries, grants, etc.);
- Federal Sales Tax (FST) credit (for 1989-1990 inclusive);
- Goods and Services Tax (GST) credit (beginning in 1990);
- Child tax credit (up to and including 1992);
- Canada child tax benefit (starting with 1993);
- Provincial refundable tax credits (beginning in 1994);
- Other non-taxable income (beginning in 1993);
 - Workers' compensation payments;
 - Social assistance payments;
 - Guaranteed income supplements;
 - Spouses' allowances;
- Universal child care benefit (beginning in 2006);
- Registered disability savings plan income (beginning in 2008)

Total room (in thousands of dollars)

The sum of "new room" and "unused room" as defined here.

Total room (number of persons)

The number of taxfilers who have either unused room from previous years, new room based on their earned income, or both. The number of persons with total room does not correspond to the sum of persons with new room and unused room, as an individual can be included in both categories.

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.

Unused RRSP contribution room (unused room)

The amount of the RRSP deduction limit that is not claimed by the taxfiler, or the amount remaining after subtracting actual contributions claimed on the tax return from that year's contribution room. Unused room can be carried forward indefinitely. The first year of unused room is from 1991 (see table on page 4).

STATISTICAL TABLES - Footnotes and Historical Availability

RRSP Contributors

- Table 1 is available in its current format starting with the 1990 data, according to the postal geography. Census metropolitan areas (CMAs) are available starting with the 1993 data, census divisions (CDs) with the 1994 data and federal electoral districts (FEDs) with the 1997 data.
- Table 2 (age groups) and table 3 (sex) are available in their current formats starting with the 1994 data, for postal areas, CMAs, CDs and FEDs (since 1997). Some changes were made to the age groupings over the years.
- Table 4 (income groups) is available in its current format starting with the 2007 data, for postal areas, CMAs, CDs and FEDs. From 1997 to 2006, the income groups were cumulative.

RRSP Contribution Limits (Room)

- Both tables are available in their current format starting with the 1993 data.
- Data are available for all levels of the postal geography starting with the 1993 tax year.
- Data for census metropolitan areas (CMAs) are available starting with the 1993 tax year (1994 room), census divisions (CDs) with the 1994 tax year (1995 room) and federal electoral districts (FEDs) with the 1997 tax year (1998 room).
- The figures in Table 2 (\$500, \$2,400, \$4,700, \$7,800 and \$13,000) represent the 25th, 50th, 75th, 90th and 97th percentiles of new room and are recalculated periodically.

Canadian Savers

- Table 1 is available in its current format starting with the 1990 data, according to the postal geography. Census metropolitan areas (CMAs) are available starting with the 1993 data, census divisions (CDs) with the 1995 data and federal electoral districts (FEDs) with the 1997 data.
- Table 2 (age groups) and table 3 (sex) are available in their current formats starting with the 1995 data, for postal areas, CMAs, CDs and FEDs (since 1997). Some changes were made to the age groupings over the years.
- Table 4 (income groups) is available in its current format starting with the 2007 data, for postal areas, CMAs, CDs and FEDs. From 1997 to 2006, the income groups were cumulative.

Canadian Investors

- Table 1 is available in its current format starting with the 1990 data, according to the postal geography. Census metropolitan areas (CMAs) are available starting with the 1993 data, census divisions (CDs) with the 1995 data and federal electoral districts (FEDs) with the 1997 data.
- The proportion of investment income from dividends is available starting with the 1996 data (Table 1).
- Table 2 (age groups) and table 3 (sex) are available in their current formats starting with the 1995 data, for postal areas, CMAs, CDs and FEDs (since 1997). Some changes were made to the age groupings over the years.
- Table 4 (income groups) is available in its current format starting with the 2007 data, for postal areas, CMAs, CDs and FEDs. From 1997 to 2006, the income groups were cumulative.

Canadian Investment Income

- Table 1 is available in its current format starting with the 1990 data, according to the postal geography. Census metropolitan areas (CMAs) are available starting with the 1993 data, census divisions (CDs) with the 1995 data and federal electoral districts (FEDs) with the 1997 data.
- Table 2 (age groups) and table 3 (sex) are available in their current formats starting with the 1995 data, for postal areas, CMAs, CDs and FEDs (since 1997). Some changes were made to the age groupings over the years.
- Table 4 (income groups) is available in its current format starting with the 2007 data, for postal areas, CMAs, CDs and FEDs. From 1997 to 2006, the income groups were cumulative.

Canadian Capital Gains

- The standard table on capital gains by income group is available in its current format starting with the 2007 data. From 1998 data up to 2006, the income groups were cumulative.
- All levels of geography are available since the 1998 data, including census divisions, census metropolitan areas, federal electoral districts and all levels of the postal geography.

Canadian Taxfilers

- Table 1 is available in its current format starting with the 1990 data, according to the postal geography. Census metropolitan areas (CMAs) are available starting with the 1993 data, census divisions (CDs) with the 1995 data and federal electoral districts (FEDs) with the 1997 data.
- Starting with the 2007 data, the column on the “% reporting in French” in table 1 has been suppressed.
- Table 2 (income groups) is available in its current format starting with the 2007 data, for postal areas, CMAs, CDs and FEDs. From 1997 to 2006, the income groups were cumulative.

Charitable Donations

- Table 1 (summary) is available starting with the 1990 data, according to the postal geography. Census metropolitan areas (CMAs) are available starting with the 1993 data, census divisions (CDs) with the 1995 data and federal electoral districts (FEDs) with the 1997 data.
- Changes were made to the age groups in table 1 in 1991 and in 1997.
- Table 2 (age groups) is available starting with the 1995 data, for the postal geography and for CMAs. CDs are available starting with the 1995 data and FEDs with the 1997 data.
- Changes were made to the age groups in table 2 in 1997.
- Table 3 (Income groups) is available in its current format starting with the 2007 data, for the postal geography, for CMAs, CDs and FEDs. From 1997 to 2006, the income groups were cumulative.

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:

- a) Canada,
- b) Provinces and territories,
- c) Census divisions,
- d) Census metropolitan areas,
- e) Federal electoral districts, and
- f) Postal geography.

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 2008 databanks contain 4,022 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 2008 databanks contain 1,579 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 2008 databanks contain 463 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 2008 databanks contain 455 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 2008 databanks contain 53 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 2008 databanks contain 763 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 2008 databanks contain 2,382 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 2008 databanks contain 191 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 2008 databanks contain 21,780 areas coded as level of geography 01.</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).

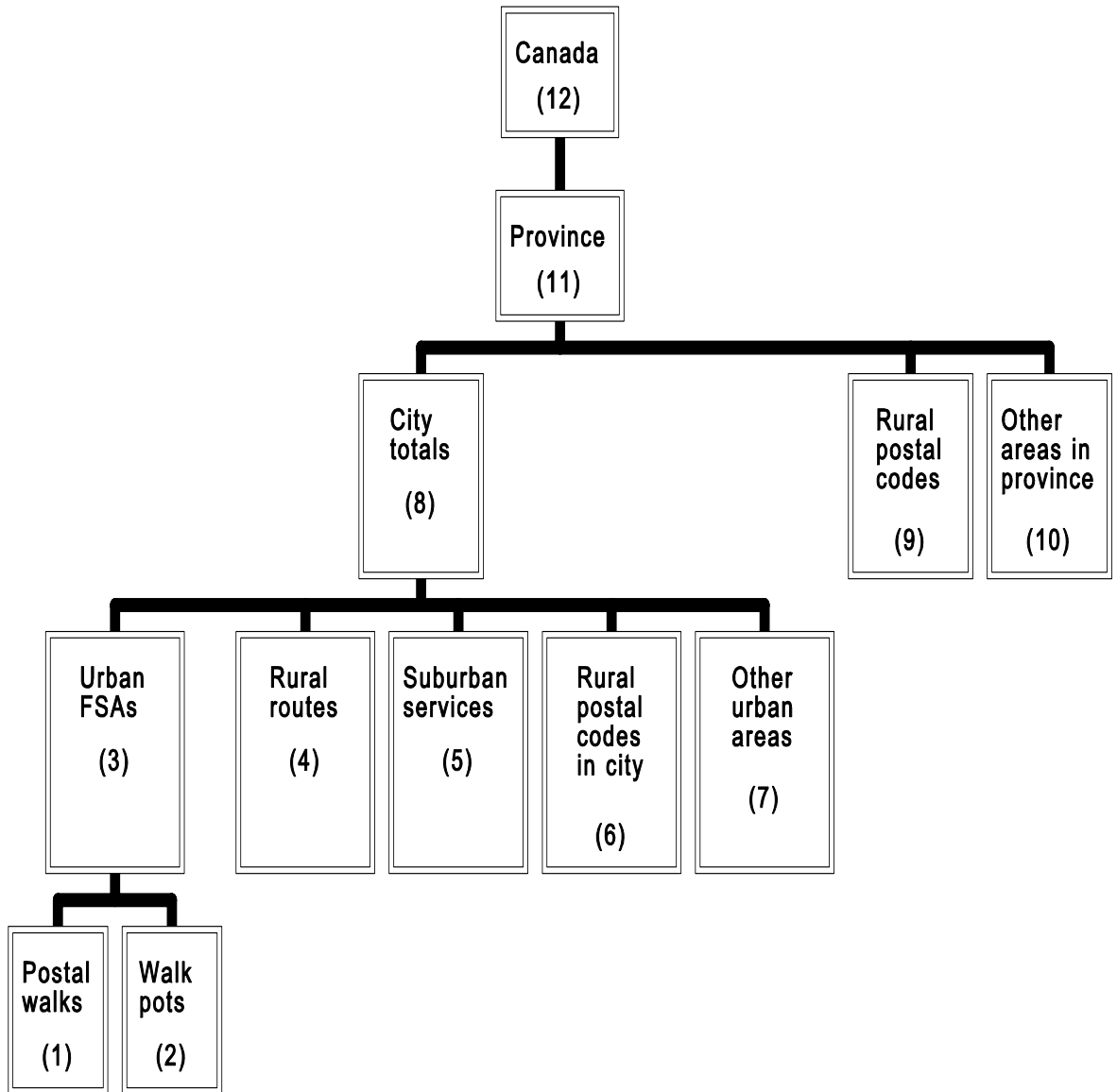
Provincial/territorial totals (LOG 11) add up to the Canada total (LOG 12).

Thus, using the Level of geography codes:

$$1 + 2 = 3$$

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

$$8 + 9 + 10 = 11$$



City identification number (CityID)

As of 2007, CityID has been modified.

Previous to 2007:

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

Starting with 2007 data:

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

- CityID number is now combined with 1st letter of postal code
- Each 1st letter of postal code has a possibility of numbers, ranged from 1 to 9999 (Table 2)
- Old numbers have been kept for existing municipality and 1st letters of postal code have been added to them (Table 1)
- New municipalities have been assigned a new CityID number in new format (Table 1)

Table 1

Postal Code	Municipality name	2006 and Prior	2007 and Follow
K1A 1K6	Ottawa	2434	K2434
G3C 0A1	Stoneham-et-Tewkesbury	n/a	G2

Table 2

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

Therefore, it is now essential to identify a municipality by adding the postal code 1st letter to the number in order to get the proper municipality in the proper province (Table 3):

Table 3

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

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
K6092	K1B	52	K1B3K5
K6092	K1B	52	K1B3V5
K6092	K1B	52	K1B4C6
K6092	K1B	52	K1B4N7
K6092	K1B	52	K1B4N9
K6092	K1B	52	K1B4M8
K6092	K1B	52	K1B4N9

VINTAGE OF THE POSTAL WALKS

The postal walks represented in the 2008 databanks were coded from a March 2009 Canada Post Corporation file.

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
K2434	K1B	50	50	94	74
K2434	K1B	50	51	6	8
K2434	K1B	51	50	33	26
K2434	K1B	51	51	61	92
K2434	K1B	51	57	6	5
K2434	K1B	57	57	91	50
K2434	K1B	57	58	9	100
K2434	K1B	52	52	29	10
K2434	K1B	52	60	71	100
K2434	K1B	53	52	20	24
K2434	K1B	53	53	60	100
K2434	K1B	53	58	20	33
K2434	K1B	54	54	93	83
K2434	K1B	54	55	7	5
K2434	K1B	55	55	100	89
K2434	K1B	56	52	30	14
K2434	K1B	56	56	70	100
K2434	K1B	58	52	12	10
K2434	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
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 2008 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

	<p>915, Kelowna, British Columbia 932, Abbotsford, British Columbia 933, Vancouver, British Columbia 935, Victoria, British Columbia</p>
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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 2008 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, Manitoba, Saskatchewan and Alberta), Statistics Canada defines equivalent areas for statistical reporting purposes in cooperation with these provinces and territories.</p> <p>The 2008 databanks contain 288 areas coded as level of geography 21, based on the 2006 Census.</p> <p>Starting in 2008, 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	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

National enquiries line

1-800-263-1136

National telecommunications device for the hearing impaired

1-800-363-7629

National Toll-free Fax line

1-877-287-4369

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

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 your nearest Statistics Canada Regional Reference Centre.

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 Profiles	13C0017	Spring
Labour Income Profiles	71C0018	Spring
Families	13C0016	Spring
Seniors	89C0022	Spring
Migration Estimates	91C0025	Fall