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│         LABOUR FORCE INCOME             │
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│             PROFILES                    │
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│       ❯  USER'S GUIDE  ❯                │
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Statistics Canada product number 71C0018

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TABLE OF CONTENTS

INTRODUCTION

The Labour Force Income Profiles contain *counts* and *total income* data for all taxfilers reporting income, as well as *counts* and *sources of income* for taxfilers in the labour force.

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.

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

> The first section deals with the source of the data, its currency and accuracy and how the data are presented to maintain confidentiality.

> The second section on data tables includes notes of explanation and describes the format of the data tables.

> The glossary, in the third section, will provide the data user with definitions of the terms used in this documentation.

> The fourth section contains an explanation of the geographic levels available, and definitions for postal areas.

The final portion of this document gives our name and address, along with addresses and phone numbers for all Statistics Canada offices across Canada.

Data Source

The data in this profile are derived 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, 1995 income records are taken from 1995 tax returns filed in Spring of 1996, with data released in June, 1997. 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 1995, almost 69% 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 1995, 87% filed tax returns, up from 75% in 1989.

FIGURE 1) COVERAGE

Tax year	Number of Taxfilers ('000)	Date of Population Estimate	Population ('000)	Coverage (%)
1989	18,059	April 1, 1990	27,669	65.3
1990	18,450	April 1, 1991	28,025	65.8
1991	18,786	April 1, 1992	28,422	66.1
1992	19,267	April 1, 1993	28,831	66.8
1993	19,882	April 1, 1994	29,173	68.2
1994	20,184	April 1, 1995	29,533	68.3
1995	20,536	April 1, 1996	29,867	68.8

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 number 91-002).

Median Total Income Comparison for Individuals) T1FF vs. SCF

Beginning in 1992, *Total Income* was changed to include income of non-filing spouses reported on the taxfiler's income tax return. This increased the population of lower income individuals, subsequently lowering the median total income of the population.

FIGURE 2) MEDIAN TOTAL INCOME, INDIVIDUALS

Year	Median Total Income ($)		Percentage (T1FF/SCF)
	T1FF	SCF	
1989	18,100	17,806	101.7
1990	19,100	18,552	103.0
1991	19,300	18,817	102.6
1992	18,600	19,438	95.7
1993	18,000	19,164	93.9
1994	18,500	19,587	94.5
1995	18,900	20,134	93.9

Note: SCF (Survey of Consumer Finances) medians in the previous table are from Statistics Canada's annual publication 13-207, *Income distribution by size in Canada*. T1FF medians are from the individuals databank.

Confidentiality and Rounding

Since 1990, data cells represent counts greater than 15, and are rounded to a base of 10. For example, a cell count of 16 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. All 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* represents the number of persons filing tax returns (taxfilers).
> *Reported amounts* are dollar amounts reported by taxfilers.

Suppressed Data

To maintain confidentiality, some data cells have been suppressed whenever:

❭ areas comprise less than 100 taxfilers;
❭ cells represent less than 15 taxfilers;
❭ 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 disclosure (see figure 4);

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.

FIGURE 3) SUPPRESSION OF INCOME DATA

Amount ($'000)	
Labour Force Income	*
Employment Income	X
Unemployment Insurance Benefits	50,000

X Confidential when reported by fewer than 15 taxfilers.

* A second cell or component was suppressed elsewhere in the table to avoid disclosure by subtraction.

FIGURE 4) SUPPRESSION OF GENDER DATA

Amount ($'000)			
	Male	Female	Total
Labour Force Income	300,000	200,000	500,000
Employment Income	X	*	450,000
Unemployment Insurance Benefits	*	X	50,000

X Confidential when reported by fewer than 15 taxfilers

* A second cell or component was suppressed elsewhere in the table to avoid disclosure by subtraction.

Suppressed data may also occur if the variable is not applicable to the profile. For example, *Provincial Index* would not apply if the data represent a "Canada" only variable.

SECTION II) CONTENTS OF TABLES

The Labour Force Income Profile table is divided into the categories below. A brief description of each follows:

Taxfilers and dependents

>   This represents an estimate of the total population as derived from the taxfile. Included here are taxfilers, their non-filing spouses and their children; the latter can be filing or non-filing children. Spouses and children can be identified by the information on a taxfiler's return or from the child tax benefits file.

Number reporting

>   The total number of taxfilers and imputed spouses reporting income for the period represented in the data table.

Amount ($'000)

>   The total amount of reported and imputed income, expressed in thousands of dollars.

Median ($)

>   Half of the "number reporting" reported less than or equal to the median income, and the other half reported more than or equal to the median. See glossary for further explanation.

Provincial Index (Province = 100)

>   The median income for the area is expressed as a percentage of the median income for the province.

Canadian Index (Canada = 100)

>   The median income for the area is expressed as a percentage of the median income for Canada.

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

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

FIGURE 5) LABOUR FORCE INCOME DATA TABLE CONTENTS

	Number Reporting	Amount ($'000)	Median ($)	Prov. Index	Cdn Index
Number of Taxfilers	√				
Total Income	√	√	√	√	√
Labour Force Income	√	√			
Employment Income	√	√	√	√	√
Wages/Salaries/Com-missions	√	√			
Self-Employment Income	√	√			
Unemployment Insurance Benefits	√	√		√	√

SECTION III) GLOSSARY OF TERMS

CENSUS DIVISIONS (CDs)
> See section on Geography.

CENSUS METROPOLITAN AREAS (CMAs)
> See section on Geography.

COUNTS
> indicate the number of persons or items represented in a variable (e.g., the number of taxfilers reporting income in the year in question).

DEPENDENCY RATIO
> is the number of transfer payment 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 Unemployment Insurance (U.I.) dependency ratio of 4.69, it means that $4.69 in UI benefits were received for every $100 of employment income for the area.

DEPENDENTS
> For the purposes of these databanks, dependents are the non-filing members of a family that have been identified through the tax system. We do not attempt to measure dependency in any way, but are able to identify certain non-filing family members, and include these in the total counts of people in a given area.

EMPLOYMENT INCOME
> is 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).

FORWARD SORTATION AREA (FSA)
> See section on Geography.

INDEX
> is a comparison of the variable for the given area with either the province or with Canada.

LABOUR FORCE
> consists of all persons who reported income from employment (wages, salaries, commissions and self-employment income) or income from Unemployment Insurance.

LEVEL OF GEOGRAPHY

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

MEDIAN

     is the middle number in a group of numbers. Where a median income, for example, is given as $26,000, it means that exactly half of the incomes reported are greater than or equal to $26,000, and that the other half are less than or equal to the median amount. Median incomes in the data tables are rounded to the nearest hundred dollars. With the exception of "Total Income", zero values are not included in the calculation of medians for individuals, but are included in the calculation of medians for families.

POSTAL WALK

     See section on Geography.

RATIO

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

SELF-EMPLOYMENT INCOME

     is net income from business, profession, commission, farming and fishing.

SUPPRESSED DATA

     are intentionally omitted if 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.

TAX LIABILITY

     is when a person earns income sufficient to require paying taxes.

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 indicated a non-filing spouse had their income and their filing status attributed to the spouse.

TOTAL INCOME

Note: this variable was revised over the years, as reflected in the comments below; data users who plan to compare current data to data from previous years should bear in mind these changes. Also, it should be noted that all income amounts are gross, with the exception of rental income, limited partnership income and all forms of self-employment income.

Income reported by taxfilers from any of the following sources:

Labour force income
      Employment income
            Wages/salaries/commissions
            Other employment income as reported on line 104 of the tax form (tips, gratuities, royalties, etc.)
            Net self-employment
      Unemployment Insurance benefits
Pension income
      Old Age Security/Net Federal Supplements (including guaranteed income supplements and spouses' allowances since 1994)
      Canada/Quebec Pension Plan
      Superannuation and other (private) pensions
Family Allowance benefits (up to and including 1992)
Interest and other investment income
Dividend income
RRSP income (since 1994; previously in "other income")
Net limited partnership income (included in "other income")
Alimony (included in "other income")
Net rental income (included in "other income")
Income for non-filing spouses (since 1992; included in "other income")
Other incomes as reported on line 130 of the tax form (fellowships, bursaries, grants, etc.; included in "other income")
FST credit (for 1989-1990 inclusive)
GST credit (beginning in 1990)
Child tax credit (up to and including 1992)
Child tax benefit (starting with 1993)
Other non-taxable income (since 1990)
      Workers' compensation payments (shown separately starting with 1994)
      Social assistance payments (shown separately starting with 1994)
      Guaranteed income supplements (included with OAS since 1994)
      Spouses' allowances (included with OAS since 1994)
Provincial refundable tax credits in Ontario, Quebec and Manitoba (since 1990), British Columbia and the Northwest Territories (since 1993); Quebec family allowances (since 1994)

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

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.

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 combination of areas that comprised, for example, half of a letter carrier walk in one FSA and a portion of a walk in another FSA; in other words, the 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.

WAGES/SALARIES/COMMISSIONS

include employment pay and commissions as stated on T4 information slips, training allowances, tips and gratuities.

SECTION IV) GEOGRAPHY

The Labour Force Income Profiles are available for the following geographic areas:

Standard areas:

      a) Canada,
      b) Provinces and Territories,
      c) Census Divisions,
      d) Census Metropolitan Areas, and
      e) 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.

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	This level of data is an aggregation of the following geographies within a province: City Totals Code 08 Rural Postal Codes Code 09 Other Provincial Totals Code 10 These totals are identified by a provincial/territorial postal letter, then a "990" followed by the province/territory code, as follows: Newfoundland 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 Yukon Y99060

Level of Geography (L.O.G.)	Postal Area	Description
10	Other Provincial Total ("P" Pot)	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: Newfoundland 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 Yukon Y89060
09	Rural Postal Code (Not in City)	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. The 1995 databanks contain 4,501 areas coded as level of geography 09.

Level of Geography (L.O.G.)	Postal Area	Description
08	City Total	This level of data is an aggregation of the following geographies for unique place names within a province/territory: 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 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"). The 1995 databanks contain 611 areas coded as level of geography 08.
07	Other Urban Area (Non-residential within city - "E" Pot)	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). The 1995 databanks contain 437 areas coded as level of geography 07.
06	Rural Postal Code (Within City)	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. The 1995 databanks contain 308 areas coded as level of geography 06.

Level of Geography (L.O.G.)	Postal Area	Description
05	Suburban Service	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 located inside an urban FSA, usually adjacent to more highly populated areas, and mail is delivered by a contractor to group boxes, community mail boxes and/or external delivery sites (e.g., kiosks, miniparks). The 1995 databanks contain 48 areas coded as level of geography 05.
04	Rural Route	Reasonably well settled rural areas may receive their postal service from an urban post office by delivery designated as "rural route", where mail is delivered by a contractor using a motorized vehicle to a group of boxes or to gate boxes. Their region code retains all six characters of the postal code. Rural routes are located outside an urban FSA. The 1995 databanks contain 1,051 areas coded as level of geography 04.
03	Urban FSA (Residential Area)	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: Postal Walk Code 01 Other Postal Walk Code 02 An Urban FSA of this type can be identified by the FSA followed by three blanks. The 1995 databanks contain 1,423 areas coded as level of geography 03.

Level of Geography (L.O.G.)	Postal Area	Description
02	Other Postal Walk	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 a region code which is the FSA followed by three blanks, and the postal walk number "XXXX". The 1995 databanks contain 159 areas coded as level of geography 02.
01	Postal Walk	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. The 1995 databanks contain 18,036 areas coded as level of geography 01.

"Vintage" of the postal walks

The postal walks represented in the 1995 databanks were coded from a Canada Post Corporation file with a March 1997 reference date.

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 Areas (CMAs)	The general concept of a CMA is one of a very large urban area, together with adjacent urban and rural areas which have a high degree of economic and social integration with that urban area. CMAs have a population of at least 100,000, based on the previous census. There are 26 CMAs in the 1995 databanks: 001, St. John's, Newfoundland 205, Halifax, Nova Scotia 310, Saint John, New Brunswick 408, Chicoutimi-Jonquière, Québec 421, Québec, Québec 433, Sherbrooke, Québec 442, Trois-Rivières, Québec 462, Montréal, Québec 505, Ottawa-Hull (Québec part) 505, Ottawa-Hull (Ontario part) 532, Oshawa, Ontario 535, Toronto, Ontario 537, Hamilton, Ontario 539, St-Catharines-Niagara, Ontario 541, Kitchener, Ontario 555, London, Ontario 559, Windsor, Ontario 580, Sudbury, Ontario 595, Thunder Bay, Ontario 602, Winnipeg, Manitoba 705, Regina, Saskatchewan 725, Saskatoon, Saskatchewan 825, Calgary, Alberta 835, Edmonton, Alberta 933, Vancouver, British Columbia 935, Victoria, British Columbia

21	Census Divisions (CDs)	General term applying to geographic areas established by provincial law, and intermediate between census subdivisions and the province (e.g., counties, regional districts, regional municipalities, etc.)
		In Newfoundland, Manitoba, Saskatchewan and Alberta, census divisions have been created by Statistics Canada in co-operation with those provinces.
		There are 290 CDs in the 1995 databanks, based on the 1991 Census boundaries.

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.)

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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

Phone: (613) 951-9720   Fax: (613) 951-4745   *saadinfo@statcan.ca*

Local Statistics Canada Reference Centres are listed on the following page. You can also visit our World Wide Web site at *http://www.statcan.ca*.

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National telecommunications device for the hearing impaired 1-800-363-7629
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200 René Lévesque Blvd. W.
Montréal, Québec
H2Z 1X4

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Fax: (514) 283-9350

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

Local calls: (613) 951-8116
Fax: (613) 951-0581
Internet: infostats@statcan.ca

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

Local calls: (416) 973-6586
Toll free: 1-800-263-1136
Fax: (416) 973-7475

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

Local calls: (204) 983-4020
Toll free: 1-800-263-1136
Fax: (204) 983-7543

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

Local calls: (306) 780-5405
Toll free: 1-800-263-1136
Fax: (306) 780-5403

Northern Alberta and the Northwest Territories
Advisory Services
Statistics Canada
9th Floor, Park Square
10001 Bellamy Hill
Edmonton, Alberta
T5J 3B6

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Toll free: 1-800-263-1136
Fax: (403) 495-5318

Southern Alberta
Advisory Services
Statistics Canada
Discovery Place, Room 201
3553 - 31 Street N.W.
Calgary, Alberta
T2L 2K7

Local calls: (403) 292-6717
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Fax: (403) 292-4958

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

Local calls: (604) 666-3691
Toll free: 1-800-263-1136
Fax: (604) 666-4863

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	November
RRSP Contribution Limits (Room)	17C0011	December
Canadian Savers	17C0009	November
Canadian Investors	17C0007	November
Canadian Investment Income	17C0008	November
Canadian Taxfilers	17C0010	November
Charitable Donors	13C0014	December
Neighbourhood Income and Demographics	13C0015	July
Economic Dependency Profiles	13C0017	June
Labour Force Income Profiles	71C0018	June
Families	13C0016	August
Seniors	89C0022	August
Migration Estimates	91C0025	August
Employment Insurance Data	73F0002	Monthly
Community Profiles	89C0021	September