FAMILY

DATA

) USER'S GUIDE)

Statistics Canada product number 13C0016

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August 1998

Aussi disponible en français

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INTRODUCTION

Urban planning, social policy, and local marketing strategies require a comprehensive understanding of regional socio-economic characteristics. The Small Area and Administrative Data Division (SAADD) provides various data sources which can contribute significantly to this knowledge.

The Family databank is one of these sources. This databank is compiled from information obtained through annual personal income tax returns and is updated annually.

For the 1991 tax year, four additional tables in this series concentrated on seniors and their family situation. Beginning with the 1992 tax year, these four tables constitute a separate data product called *Seniors*.

Starting with the 1994 tax year, two tables were added, bringing the total number of standard tables to 16; all are available for over 26,000 geographical areas.

Beginning with the 1995 data, a 17th table was added to the series; this newest table looks at low income among families, according to the *Low Income Measure (LIM)*.

During the course of the years since 1990, minor changes have also been brought to various tables, depending on customer demands and on details available from the taxfile. See "total income" in the Glossary section.

SECTION I -- THE DATA

Data Source

Development of the small area family data (called the T1 family file, or the T1FF) is based on the census family concept. This concept, specific to Statistics Canada, is similar to the traditional family concept. However, the small area family data include parent(s) and "single" children (as reported on the tax form) living in the same dwelling, whereas the census family includes never-married children living with their parent(s).

Starting with the 1992 tax year, common law couples were recognized as a separate category on the T1 General tax form. As a result, the coverage of husband-wife families (in which common law families are included) is very high at 98.0% in 1995. This comparison was done using population estimates from Statistics Canada's Demography Division.

The initial population used to develop the family units comprises all taxfilers for the reference year and represents approximately two-thirds of the Canadian population. The family units are formed from information obtained on the tax returns of the taxfiling family members.

First, taxfilers from the same family, including children, are matched using common links (e.g., spousal social insurance number, same name, same address). The resulting family unit is then examined to verify if it is complete. When there are indications that one or several members of the family are missing (for instance children), those members are imputed. The remaining taxfilers who have not been matched in the family formation process become non-family persons.

Non-family persons are not living with a spouse or child. They may be living with a family to whom they are related (e.g., brother-in-law, cousin, grandparent) or unrelated (e.g., lodger, room mate). They may be living with other non-family persons or living alone.

The family databank approximates the total Canadian population. It contains information on sources of income (from the taxfilers) and some demographic indicators (derived from both the taxfilers and the imputed non-filers).

Low Income Measure Calculation

The following outlines the procedure for calculating the Low Income Measure (LIM).

1. Determine for each family the "adjusted family size" whereby the first adult is counted as 1.0, each additional adult and each child age 16 and over as 0.4 and each child less that 16 years of age as 0.3 (except in a lone parent family where the first child is counted as 0.4). Each non-family person is counted as 1.0;

- 2. For each family calculate an "adjusted family income" by dividing their family income by their "adjusted family size". For non-family persons, for which the adjusted family size is 1.0, the "adjusted family income" is the individual's income.
- 3. Determine the median "adjusted family income" which is the adjusted family income where 50% of the families, including non-family persons, have a smaller adjusted family income and 50% have a higher one.
- 4. The LIM for a family of size one is 50% of the median "adjusted family income" and the LIMs for the other family types are equal to this value multiplied by their "adjusted family size".
- 5. Low income families and low income non-family persons are those whose incomes are below the LIM for their family types. Families and non-family persons whose incomes are equal to or above the LIM for their family type are not considered low income.
- 6. This process is repeated for each year. Thus, the LIMs for each year are derived from the reported incomes of that year.

Low Income Measures by Family Type, 1995

The following table outlines the 1995 Low Income Measures (LIMs) by family type. Various family types are outlined including non-family persons (one adult, no children), lone-parent families (one adult with one, two and 18 children), husband-wife families (two adults with zero, one, two, and 18 children) and lone parent or husband-wife families with older children and younger children (one to four adults with zero, one and two children). Low income families and low income non-family persons are those whose (family) incomes are below the LIM for their family type.

FIGURE 1 - 1995 LOW INCOME MEASURES (LIMS)

Number of	Number of Children Less Than 16 Years of Age				
Adults*	0	1	2		18
1	11,300	15,820	19,210	•••••	73,450
2	15,820	19,210	22,600	•••••	76,840
3	20,340	23,730	27,120		
4	24,860	28,250	31,640		
•••••					

^{*} Includes parents/spouses and/or children 16 years of age and over.

Example: The 1995 LIM for a non-family person is \$11,300 and the 1995 LIM for a lone parent family with two children 15 years of age and under is \$19,210.

The LIM for any family size can be calculated by multiplying \$11,300 by the appropriate "adjusted family factor" for a specific family size. For example, the LIM for a husband-wife family with two children over the age of 15 is \$24,860. This is calculated by multiplying \$11,300 by 2.2.

Other Low Income Statistics

In addition to the information produced from administrative files which is described in this user's guide, low income statistics are also produced from the Survey of Consumer Finances. These include data using both Low Income Measures (LIM) and Low Income Cut-Offs (LICOs). For further information refer to the publication, *Income Distributions by Size in Canada*, catalogue number 13-207, or contact Household Surveys Division, Statistics Canada, Ottawa, Ontario, K1A 0T6, (1-613-951-7355, toll free 1-888-297-7355, fax 1-613-951-3253, Internet: *income@statcan.ca*).

Data Quality

The data which appear in the tables are taken directly from the family databank, built from the income tax and the Child Tax Benefit records. Information on income is obtained from taxfilers and includes incomes of their non-filing spouses and dependents. Demographic information is derived from taxfilers and non-filing dependent spouses and/or children, such as the estimates of "total taxfilers and dependents".

Figures derived from the databank compare well with estimated population counts. Coverage rates of the databank population by family type are reported in figure 2.

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 2 - RATES OF COVERAGE

Rates of Coverage T1FF Compared to Population Estimates by Family Type			
Husband- Lone-Parent Non-family Wife Families Persons Families			Non-family Persons
1996 T1FF	6,864,460	1,194,960	4,593,080
1996 SCF	7,019,000	1,224,000	4,566,000
Coverage	97.8%	97.6%	100.6%

Sources: the Survey of Consumer Finance (SCF) information is taken from *Family Income, Census Families* (annual, Statistics Canada catalogue number 13-208); the T1 Family File (T1FF) data are from the Small Area and Administrative Data Division's family databank, unpublished data.

Note that the SCF information excludes the Territories, and so the counts for the Territories have also been removed from the T1FF data for the above comparisons.

Comparing the tax-based family median income figures (T1FF) to the Statistics Canada Survey of Consumer Finances (SCF) shows these results (figure 3):

FIGURE 3 - COMPARISON OF FAMILY INCOMES

	Median Income, a	% ratio	
Year	T1FF	SCF	(T1FF/SCF)
1990	42,700	44,783	95.3%
1991	42,900	45,368	94.6%
1992	43,500	46,175	94.2%
1993	43,000	45,583	94.3%
1994	43,200	46,908	92.1%
1995	44,300	47,124	94.0%
1996	44,800	48,023	93.3%

Note: The above T1FF medians are taken from the family databank being discussed here; the Survey of Consumer Finances (SCF) medians are from Statistics Canada's annual publication 13-208: *Family Incomes, Census Families*. The SCF estimates do not include the Territories, and so they were also excluded from the T1FF figures above.

Confidentiality and Rounding

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

To protect the confidentiality of Canadians, counts are rounded. Rounding may increase, decrease, or cause no change to counts. Rounding can affect the results obtained from calculations. For example, when calculating percentages from rounded data, results may be distorted as both the numerator and denominator have been rounded. The distortion can be greatest with small numbers.

All reported amounts are rounded to the nearest thousand dollars.

Since 1990, data cells represent counts greater than 15, and are rounded to a base of 10. For example, a cell count of 15 would be rounded to 20 and a cell count of 24 would be rounded to 20.

For 1988 and 1989 data, all counts are 25 or greater and are rounded to the nearest 25.

For data up to and including 1987, all counts are randomly rounded to a base of 5, and reported amounts are unrounded, but are adjusted according to the rounding of the counts.

Note: *Counts* represent the number of persons 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 taxfilers¹;
-) cells were dominated by a single filer.

Suppressed data may occur:

i) within one area:

-) when one of the *income* categories is suppressed, a second category must also be suppressed to avoid disclosure of confidential data by subtraction (called residual disclosure) (see figure 3);
-) when one of the *gender* categories is suppressed, the other *gender* category must also be suppressed to avoid 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.

¹ Likewise, the median income is omitted when the rounded count of a category is less than 30 (15 on either side of the median).

FIGURE 4 - SUPPRESSION OF INCOME DATA

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

x) Confidential when reported by fewer than 15 taxfilers. (In machine readable format, the suppressed cell will contain a "0".)

 $[\]mathbf{x}^*$ For the same income variable, the value for the opposite gender was suppressed in the table to avoid disclosure by subtraction.

 x^{**} The value for a second income variable was suppressed elsewhere in the table to avoid disclosure by subtraction.

SECTION II -- THE DATA TABLES

Data Table Contents

Table 1: Summary Table

- Count of taxfilers
- Count of taxfilers and dependents by age group: under 15, 15 64, 65 and over, total
- Count of all families (husband-wife families + lone parent families) and the number of persons in families; similar counts are also given for husband-wife families, lone parent families and non-family persons
- Median total income and per capita income for all families, for husband-wife families, for lone parent families and for non-family persons
- Count of all families with employment income, of non-family persons with employment income, and their median employment income
- Count of dual-earner husband-wife families, of single-earner-male families, of single-earner-female families, and the median employment income of these families
- Count of all families and of non-family persons receiving transfer payments, and the average amount of transfer payments
- Count of families with at least one member in the labour force; the number of families receiving Employment Insurance (EI) and the average amount received; count of non-family persons in the labour force, the number receiving EI and the average amount received

Table 2: Persons by Age Group and by Family Type

- Count of parents and of children in husband-wife families, by age group
- Count of parents and children in lone parent families, by age group
- Count of non-family persons by age group
- Count and percentage of all persons by age group
- Average age of taxfilers and dependents

Table 3: Families by Age of Older Parent and by Number of Children

- Count of husband-wife families by age of older parent and by number of children
- Average family size for all husband-wife families and for husband-wife families with children
- Median total income of husband-wife families by number of children, of all husband-wife families and of husband-wife families with children
- Count of lone parent families by age of parent and by number of children
- Count of male and of female (and total) lone parent families by age of parent
- Average family size of lone parent families by age of parent
- Median total income of lone parent families by number of children and by gender of parent

- Count of all families by number of children and by age of (older) parent
- Average family size of all families and of families with children, by age of (older) parent
- Median total income of all families by number of children, of all families and of families with children

Table 4: Family Units by Total Income and by Age of Older Spouse

- Count of husband-wife families by age of older parent and by cumulative total family income group; median family total income by age group of older parent
- Count of lone parent families by age of parent and by cumulative total family income group; median family total income by age group of parent
- Count of non-family persons by age and by cumulative total income group; median total income by age group

Table 5: Families by Total Income and by Number of Children

- Count of husband-wife families by number of children and by cumulative total family income group, showing the median total family income by number of children
- Count of lone parent families by number of children and by cumulative total family income group, showing the median total family income by number of children

Table 6: Sources of Income by Family Type

- Sources of income (number reporting and amount reported) for husband-wife families, lone parent families, non-family persons and total for all family types. The income sources are:

Employment income

Wages, salaries and commissions

Self-employment income

Farm + fish self employment income

Other self-employment income

Investment income

Government transfer payment income

Employment Insurance (EI)

Old Age Security (OAS)/Net Federal Supplements

Canada/Quebec Pension Plan (CPP/QPP)

Child Tax Benefits (CTB)

Goods and Services Tax (GST) Credit

Workers' Compensation

Social assistance

Provincial refundable tax credits/family allowance

Other pensions

RRSP income

Table 7: Economic Dependency Profile of Husband-Wife Families

- For all husband-wife families, for husbands, for wives, for children and for the entire population: the number reporting employment income and the value reported, the number reporting transfer payments and the value reported. These transfer payments include:

All government transfer payments

Employment Insurance (EI)

Goods and Services Tax (GST) Credits

Child Tax Benefits (CTB)

Old Age Security (OAS)/Net Federal Supplements

Canada/Quebec Pension Plan (CPP/QPP)

Workers' Compensation

Social Assistance

Provincial refundable tax credits/family allowance

Other pensions

Table 8: Economic Dependency Profile of Lone Parent Families and Non-Family Persons

- For all lone parent families, for parents, for children, for non-family persons and for the entire population: the number reporting employment income and the value reported, the number reporting transfer payments and the value reported. These transfer payments include:

All government transfer payments

Employment Insurance (EI)

Goods and Services Tax (GST) Credits

Child Tax Benefits (CTB)

Old Age Security (OAS)/Net Federal Supplements

Canada/Quebec Pension Plan (CPP/QPP)

Workers' Compensation

Social Assistance

Provincial refundable tax credits/family allowance

Other pensions

Table 9: Labour Force Income Profile of Husband-Wife Families

- Count of people in husband-wife families, of husbands, of wives and of children in husband-wife families, and of the entire population (taxfilers and dependents)
- For husband-wife families, for husbands, for wives and for children in husband-wife families, and for the entire population (taxfilers and dependents): counts of numbers reporting labour force income and the value reported. The different incomes shown are:

Total income

Labour force income

Employment income

Self-employment income

Wages/salaries/commissions

Employment Insurance (EI)

Table 10: Labour Force Income Profile of Lone Parent Families and Non-Family Persons

- Count of people in lone parent families, of parents and of children, of non-family persons and of the entire population (taxfilers and dependents)
- For lone parent families, for parents and for children in lone parent families, for non-family persons and for the entire population (taxfilers and dependents): counts of numbers reporting labour force income and the value reported. The different incomes shown are:

Total income

Labour force income

Employment income

Self-employment income

Wages/salaries/commissions

Employment Insurance

Table 11: Labour Force by Age Group and Gender

- Count of taxfilers and dependents by age group and by gender
- Count of labour force participants by age group and by gender
- Labour force participation rates by age group and by gender

Table 12: Employment Insurance by Age Group and Gender

- Count of labour force participants by age group and by gender
- Count of Employment Insurance recipients by age group and by gender

Table 13: Single-Earner and Dual-Earner Families by Number of Children (Includes Only Spouses/Parents Reporting Non-Negative Employment Income)

Number reporting, total employment income of parent/spouses reported and the median employment income of parent/spouses for:

- Male single-earner husband-wife families by number of children
- Female single-earner husband-wife families by number of children
- Dual-earner husband-wife families by number of children
- Lone parent families by number of children

Note: <u>excluded</u> from this table are families where a spouse (either one in husband-wife families, or the sole parent in lone parent families) reported negative employment income, and families where both spouses (in husband-wife families, or the sole parent in lone parent families) reported no employment income.

Table 14: Husband-Wife Families by Percentage of Wife's Contribution to Husband-Wife Employment Income (Includes Only Spouses Reporting Non-Negative Employment Income)

- Counts of husband-wife families by age of wife and by percentage of wife's contribution to the family employment income
- Counts of husband-wife families by family employment income range and by percentage of wife's contribution to the family employment income
- Counts of husband-wife families by number of children and by percentage of wife's contribution to the family employment income
- Counts of all husband-wife families by percentage of wife's contribution to the family employment income

Note: <u>excluded</u> from this table are families where a spouse (either one) reported negative employment income, and families where both spouses reported no employment income.

Table 15: Family Units and Children by Age of Children

- Counts of families (husband-wife, lone-parent and total for all families) by age of children
- Counts of children in families (husband-wife, lone-parent and total for all families) by age of children
- The age groups used are:

All children under 6 years All 6 - 14 All 15 - 17 Some under 6 and some 6 - 14 Some under 6 and some 15 - 17 Some 6 - 14 and some 15 - 17 Some under 6, some 6 - 14 and some 15 - 17 All under 18 Some under 18 and some 18 and over All 18 and over

Table 16: Family Units and Persons by Language of Tax Form

- Counts of husband-wife families, counts of lone-parent families, counts of non-family persons and a total for the preceding, by language of tax form
- Counts of persons in husband-wife families, counts of persons in lone-parent families, counts of non-family persons and a total for the preceding, by language of tax form
- The language groupings used are:

All English All French Some English and some French Total

Table 17: Low Income

For husband-wife families, lone-parent families, non-family persons and a total of these three groups, the table contains the following information:

- Count of families by number of children and total
- Median family income by number of children and a total
- Number of persons within a family by number of children and a total
- Number of children 0 to 17 years of age by number of children within a family and total
- Number of persons 65 years of age and over by number of children within a family and total

For low income husband-wife families, lone-parent families, non-family persons and a total of these three groups, the same type of information as outlined above is available:

- Count of families by number of children and total
- Median family income by number of children and total
- Number of persons within a family by number of children and total
- Number of children 0 to 17 years of age by number of children within the family and total
- Number of persons 65 years of age and over by number of children within the family and total

SECTION III -- GLOSSARY

AGE

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

ALIMONY

payments from one former spouse to the other, for couples that are separated or divorced. Child support is also included in this variable, as reported on line 128 of the T1 tax form, where both alimony and child support are reported together, without distinction.

ALL FAMILIES

include husband-wife families as well as lone-parent families, as opposed to "all family types" or "all family units" as used in tables six and 16. This latter term refers to a combination of husband-wife families, lone-parent families and non-family persons.

ALL (LOW INCOME) FAMILIES & NON-FAMILY PERSONS

includes husband-wife families (including common-law families), lone-parent families and non-family persons.

ALL PERSONS

includes the total population: taxfilers and imputed persons, whether adults or children, regardless of family type. See also "Taxfilers and Dependents".

BRITISH COLUMBIA FAMILY BONUS

is a refundable tax credit commencing in July 1996 that essentially extends the federal child tax benefit working income supplement; it is administered by Revenue Canada through the child tax benefit program. This tax credit applies to residents of British Columbia, and is calculated according to the earned income of the parents and the number of qualified dependents. Included in "Provincial refundable tax credits/Family allowance" in the statistical tables.

CANADA/QUEBEC PENSION PLAN (CPP/QPP)

are compulsory contributory social insurance plans that protect workers and their families against loss of income due to retirement, disability or death. Canada Pension Plan and Quebec Pension Plan benefits include all benefits reported for the reference year.

CENSUS DIVISIONS (CDs)

See section on Geography.

CENSUS FAMILIES

This definition of the family classifies people in the following manner: 1) husbands and wives (married or common law) living in the same dwelling, with or without children (children of any age who report "single" as their marital status, or imputed children); 2) lone parents (male or female) with one or more children. Thus, the residual population is

called "non-family persons" and is made up of persons living alone and of persons living in a household but who are not immediate relatives of other household members.

CENSUS METROPOLITAN AREAS (CMAs)

See section on Geography

CHILD TAX BENEFIT (CTB)

is a system that replaces (beginning with the 1993 data year) the previous Family Allowance program, the non-refundable child deduction and the refundable Child Tax Credit. It is an income supplement for individuals who have at least one qualified dependent child. The Child Tax Benefit is also based on the individual's family income and the number of dependent children.

CHILDREN

in husband-wife and lone-parent families are taxfilers or imputed persons; taxfiling children report "single" as their marital status and have no child of their own.

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.

DIVIDEND INCOME

includes dividend income from taxable Canadian corporations (such as stocks or mutual funds) as reported on line 120 of the personal income tax return, and then grossed down to the actual amounts received; dividend income does not include dividends received from foreign investments (which are included in interest income and reported on line 121).

DUAL-EARNER FAMILIES

are husband-wife families where both spouses have a non-negative employment income (greater than zero).

ECONOMIC DEPENDENCY RATIO (EDR)

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 Employment Insurance (EI) dependency ratio of 4.69, it means that \$4.69 in EI benefits were received for every \$100 of employment income for the 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).

EMPLOYMENT INSURANCE Previously Unemployment Insurance

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.

FAMILIES REPORTING INCOME

is counted for a given source of income when that income is received by at least one family member. Families and individuals may report more than one source of income.

FAMILY TOTAL INCOME

is the sum of the total incomes of all members of the family (see "Total income). New to the 1992 definition of total income is income for non-filing spouses. The information is derived from the taxfiling spouse. Caution must be used in comparing to data for previous years.

FORWARD SORTATION AREA (FSA)

See section on Geography

GOODS AND SERVICES TAX (GST) CREDIT

includes all amounts received through this program. In 1990, the Goods and Services Tax Credit began replacing the Federal Sales Tax (FST) Credit. By 1991, the FST Credit no longer existed.

GOVERNMENT TRANSFER PAYMENTS

For the purpose of these data, transfer payments denote the following payments made to individuals by the federal or provincial governments: Employment Insurance, Family Allowance (to 1992), FST credit (in 1989 and 1990), GST credit (which began replacing the FST credit in 1990 and completely replaced it by 1991), Child Tax Credit (to 1992), Child Tax Benefit (starting with 1993), Old Age Security pension/net federal supplements, Canada and Quebec Pension plans, non-taxable income and provincial refundable tax credits (both beginning in 1990), Quebec family allowance (beginning in 1994) and British Columbia family bonus (beginning in 1996). The individuals in this case receive these payments without providing goods or services in return. Previous to the 1996 data, "Transfer payments" also included superannuation and other (private) pensions.

HUSBAND-WIFE FAMILIES

consist of a man and woman living together (whether married or common law) at the same address, and any children living at the same address; taxfiling children must report "single" as their marital status. See also "Census families".

IMPUTED PERSONS

are persons who are not taxfilers, but are reported or otherwise identified by a taxfiler (for example, a non-filing spouse or child).

INCOME AGGREGATES

are rounded to the nearest thousand dollars. See also "Total income" and the various sources of income.

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

INTEREST INCOME

refers to the amount Canadians claimed on line 121 of the personal income tax return. This amount includes interest generated from bank deposits, Canada Savings Bonds, corporate bonds, treasury bills, investment certificates, term deposits, annuities, mutual funds, earnings on life insurance policies and all foreign interest and foreign dividend incomes.

INVESTMENT INCOME

includes both interest income and dividend income.

LABOUR FORCE

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

LABOUR FORCE FAMILIES

consist of all families where at least one member reported income from employment (wages, salaries, commissions and net self-employment income) or income from Employment Insurance (EI).

LABOUR FORCE INCOME

includes employment income (wages, salaries, commissions and net self-employment income) and Employment Insurance benefits.

LABOUR FORCE PARTICIPATION RATE

is the total labour force expressed as a percentage of the total population aged 15 to 64 years.

LEVEL OF GEOGRAPHY

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

LIMITED PARTNERSHIP INCOME

is net income (i.e., gross income less expenses) from a limited partnership, where a limited partner is a passive or non-active partner whose liability as a member is limited to his/her investment. Included in "Other income".

LONE-PARENT FAMILY

is a family with only one parent, male or female, and with at least one child. See also "Census families".

LOW INCOME MEASURES (LIMs)

A family is considered to be low income when their income is below the Low Income Measure(LIM) for their family type and size. LIMs are a relative measure of low income. They are a fixed percentage (50%) of adjusted median family income where 'adjusted' indicates a consideration of family 'needs'. The family size adjustment used in calculating the Low Income Measures reflects the precept that family needs increase with family size. For the LIM, each additional adult, first child (regardless of age) in a lone-parent family, or child over 15 years of age, is assumed to increase the family's 'needs' by 40% of the 'needs' of the first adult. Each child less than 16 years of age (other than the first child in a lone-parent family), is assumed to increase the family's 'needs' by 30% of the first adult.

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.

NEGATIVE INCOME

generally applies to net self-employment income, net rental income and net limited partnership income. Negative income would indicate that expenses exceeded gross income.

NET FEDERAL SUPPLEMENTS

are part of the Old Age Security (OAS) pension program, intended to supplement the income of pensioners and spouses with lower income; payments take the form of a Guaranteed Income Supplement (GIS) or a Spouse's Allowance (SPA).

NET RENTAL INCOME

is income received or earned from the rental of property, less related costs and expenses.

NON-FAMILY PERSON

is an individual who is not living with a spouse, single children or parent, with exception: the exception to the parent category is related to the marital status of the taxfiling child; only children who report marital status of "single" will be treated as children of a family; others will be non-family persons. See also "Census families".

NON-NEGATIVE INCOME

is income that is zero or greater.

NON-TAXABLE INCOME/PROVINCIAL (REFUNDABLE) TAX CREDITS

Non-taxable income refers to the amounts included in a taxfiler's income when applying for refundable tax credits, but not included in the calculation of taxable income; these amounts include Workers' Compensation payments, Net Federal Supplements received (Guaranteed Income Supplements and/or Spouse's Allowance), and social assistance payments. Beginning with the 1994 data, information is available separately for Net Federal Supplements, Workers' Compensation and social assistance. Provincial tax credits are a refundable credit paid to individuals by the province in which he/she resided as of December 31 of the taxation year. See also "Provincial refundable tax credits".

OLD AGE SECURITY (OAS) PENSION

is part of the Old Age Security program, a federal government program that guarantees a degree of financial security to Canadian seniors. All persons in Canada aged 65 or older, who are Canadian citizens or legal residents, may qualify for a full OAS pension, depending on their years of residence in Canada after reaching age 18. Old Age Security benefits include all benefits reported for the reference year (excluding Guaranteed Income Supplements and Spousal Allowance benefits; see also "Net Federal Supplements" and "Non-taxable Income").

OTHER INCOME

includes net rental income, alimony, income from a limited partnership, retiring allowances, scholarships, amounts received through a supplementary unemployment benefit plan (guaranteed annual income plan), payments from income-averaging annuity contracts, as well as all other taxable income not included elsewhere. Beginning with the 1992 data, this variable also includes the imputed income of imputed spouses, as derived from the tax return of the filing spouse. See also "Total Income".

OTHER PENSIONS

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

PARENT

is a person for whom we have identified single children living at the same address. See also "Census families".

PER CAPITA

Amounts are the aggregate amounts for a given area, divided by the estimated total population for that same area.

PERSONS

in husband-wife families include both spouses and children; in lone-parent families include the parent and children; for non-family persons include the number of such individuals.

PROVINCIAL REFUNDABLE TAX CREDITS

serve to reduce the tax burden; unlike non-refundable tax credits, all amounts are paid to the taxfiler. Among these refundable tax credits are the Federal Sales Tax (FST) credit (for 1989 and 1990), the Goods and Services Tax (GST) credit (beginning in 1990) and provincial refundable tax credits (beginning in 1990). Included are the refundable provincial tax credits received by taxfilers in Manitoba, Ontario and Quebec (since 1990), British Columbia and the Northwest Territories (since 1993), Quebec family allowances (beginning with 1994) and the British Columbia family bonus (beginning with 1996).

QUEBEC FAMILY ALLOWANCE

includes payment of a non-taxable allowance to the parent or guardian of one or more unmarried children under the age of 18 and not a ward of the province. The applicant must have resided in Quebec for at least one month or subject his/her income or that of the spouse to the Quebec income tax laws. The QFA rate varies according to the rank of the child in the family and according to the child's age. Available starting with 1994 data. Included in "Provincial refundable tax credits/Family allowance" in the statistical tables.

RRSP INCOME

is withdrawals from an RRSP investment.

SELF-EMPLOYMENT INCOME

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

SINGLE-EARNER FAMILY

is defined, in husband-wife families, as only one spouse having employment income greater than zero or, in lone-parent families, as the parent with employment income greater than zero.

SOCIAL ASSISTANCE

includes payments made in the year on the basis of a means, needs or income test (whether made by an organized charity or under a government program). The value is reported on line 145 of the personal income tax return. Available only since 1994; previously included in "Non-taxable Income".

SPOUSE

is either a husband or wife in a husband-wife family.

SUBURBAN SERVICE

See section on Geography.

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.

TAXFILERS AND DEPENDENTS

is an estimate of the entire population, based solely on the taxfile. Counts are rounded to the nearest 10. See also "Dependents".

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

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 Plan

Superannuation and other (private) pensions

Family Allowance benefits (up to and including 1992)

Quebec family allowance (beginning with 1994)

British Columbia family bonus (beginning with 1996)

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 Net Federal Supplements since 1994; previously in "non-taxable income")

Spouses' allowances (included with Net Federal Supplements since 1994; previously in "non-taxable income")

Provincial refundable tax credits in Ontario, Quebec and Manitoba (since 1990), British Columbia and the Northwest Territories (since 1993); Quebec family allowances (since 1994) and British Columbia family bonus (since 1996).

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

TOTALS

are rounded independently and may not equal the sum of their components.

UNEMPLOYMENT INSURANCE (UI)

See Employment Insurance

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 AND COMMISSIONS

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

WORKERS' COMPENSATION

includes any compensation received under Workers' Compensation in respect of an injury,

disability or death. This value is reported on line 144 of the personal income tax return. Information on Workers' Compensation is available as a distinct income source starting with the 1994 data; previously included in "Non-taxable Income".

SECTION IV -- GEOGRAPHY

The Family data 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.

$Geographic\ levels\ \textbf{)}\ \ postal\ geography$

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)	province that had less that are combined into a "pot" same codes as the province Mode" codes 2 and 3 distiproblem, starting with the provincial/territorial letter	gregation of small communities in the in 100 taxfilers, where these communities. Before 1992, it was identified by the cial/territorial totals, and only the "Delivery inguished between the two. To avoid this 1992 data, an "8" appears after the instead of a "9". The "9" will be reserved all total, as explained in 11 above. These s: A89010 B89012 C89011 E89013 J89024 P89035 R89046 S89047 T89048 V89059 X89061 Y89060
09	Rural Postal Code (Not in City)	and only one rural postal codes can be identified by postal code and a level of	ertains to rural communities that have one code. These stand-alone rural postal a "zero" in the second position of the geography code 09. ain 4,440 areas coded as level of

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) Rural Route Suburban Services Rural Postal Code (within city) Other Urban Area Code 03 Code 04 Code 05 Code 05 Code 06 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 1996 databanks contain 668 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 1996 databanks contain 430 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 1996 databanks contain 265 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 1996 databanks contain 36 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 1996 databanks contain 1,002 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 1996 databanks contain 1,484 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 1996 databanks contain 158 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 1996 databanks contain 17,783 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 July 1998 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 1996 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 288 CDs in the 1996 databanks, based on the 1996 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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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

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.

Toll-free access is provided for all users who reside outside the local dialling area of any of the Regional Reference Centres.

National inquiries line 1-800-263-1136 National telecommunications device for the hearing impaired 1-800-363-7629 Order-only line (Canada and the United States) 1-800-267-6677

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Advisory Services Statistics Canada 1741 Brunswick Street 2nd Floor Halifax, Nova Scotia

Local calls: (902) 426-5331 Toll free: 1-800-263-1136 Fax: (902) 426-9538

Québec Region

B3J 3X8

Advisory Services Statistics Canada 4th Floor, East Tower Guy Favreau Complex 200 René Lévesque Blvd. W. Montréal, Québec H2Z 1X4

Local calls: (514) 283-5725 Toll free: 1-800-263-1136 Fax: (514) 283-9350

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Advisory Services 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

Local calls: (403) 495-3027 Toll free: 1-800-263-1136 Fax: (403) 495-5318

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

Local calls: (403) 292-6717 Toll free: 1-800-263-1136 Fax: (403) 292-4958

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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
Postal Area Profiles	89C0021	September