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# Income Status After Tax (3A) and Economic Family Structure (4) for the Economic Families in Private Households of Canada, Provinces, Census Divisions and Census Subdivisions, 2005 - 20% Sample Data

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## Division No. 10

Income status after tax (3A)	Economic family structure (4)			
	Total - All economic families <sup>1</sup>	Couple families <sup>2</sup>	Lone parent families <sup>3</sup>	Female lone-parent families
Total - Economic families <sup>4</sup>	6,900	5,950	850	645
Economic families with low income after tax	325	150	155	150
Prevalence of low income after tax in 2005 % <sup>5</sup>	4.7	2.5	18.8	22.5

### Note(s) :

1.

#### Total - All economic families

Economic family - Refers to a group of two or more persons who live in the same dwelling and are related to each other by blood, marriage, common-law or adoption. A couple may be of opposite or same sex. For 2006, foster children are included.

Economic family structure - Refers to the classification of economic families into those of couple families, lone-parent families and other economic families.

Couple families are those in which a member of either a married or common-law couple is the economic family reference person.

Lone-parent families are those in which either a male or female lone parent is the economic family reference person.

All other economic families are those in which the economic family reference person is a person not in a census family.

2.

#### Couple families

Includes husband-wife, opposite-sex and same-sex married and common-law couple families.

3.

#### Lone parent families

Refers to economic families where either a male or female lone parent is the economic family reference person.

4.

#### Total - Economic families

Income status after tax - Refers to the position of an economic family or a person 15 years of age and over not in an economic family in relation to Statistics Canada's low income after-tax cut-offs (LICO-AT).

Measures of low income known as 'low income (before tax) cut-offs (LICOs)' were first introduced in Canada in 1968 based on 1961 Census income data and 1959 family expenditure patterns. At that time, expenditure patterns indicated that Canadian families spent about 50% of their total income on food, shelter and clothing. It was arbitrarily estimated that families spending 70% or more of their income (20 percentage points more than the average) on these basic necessities would be in 'strained' circumstances. With this assumption, low income cut-off points were set for five different sizes of families.

Subsequent to these initial cut-offs, revised low income before tax cut-offs were established based on national family expenditure data from 1969, 1978, 1986 and 1992. The initial LICOs were based upon the total income, before tax, of families and persons 15 years and over not in economic families.

After a comprehensive review of low income cut-offs completed in 1991, low income cut-offs based upon after-tax income were published for the first time in Income After Tax, Distributions by Size in Canada, 1990 (Catalogue no. 13-210). Income after tax cut-offs are estimated independently for economic families and persons 15 years of age and over not in families based upon family expenditure and income after tax. Consequently, the low income after-tax cut-offs are set at after-tax income levels, differentiated by size of family and area of residence, where families spend 20 percentage points more of their after-tax income than the average family on food, shelter and clothing.

For the purposes of low income statistics (before or after tax), economic families and persons 15 years of age and over not in economic families in the Yukon Territory, Northwest Territories and Nunavut and on Indian reserves were excluded. The low income cut-offs are based on certain expenditure-income patterns which are not available from survey data for the entire population.

Prevalence of low income (before or after tax) can also be derived for census families, persons not in census families and the population in private households. See Low Income Statistics for Census Families and Households, Staff Report no. 1991-1, Labour and Household Surveys Analysis Division, Statistics Canada.

Prevalence of low income rates are calculated from rounded counts of low income persons or families and the total number of persons or families. These counts have been rounded independently of the rounded counts shown in the table; thus, there may be a small difference between the rate shown and the one derived from the counts shown. Users are advised to interpret prevalence of low income rates based upon small counts with caution.

Since its initial publication, Statistics Canada has clearly and consistently emphasized that the LICOs are not measures of poverty. Rather, LICOs reflect a consistent and well-defined methodology that identifies those who are substantially worse-off than average. These measures have enabled Statistics Canada to report important trends, such as the changing composition of those below the LICOs over time.

Low income before tax cut-offs (LICOs) - Income levels at which families or persons not in economic families spend 20% more than average of their before tax income on food, shelter and clothing.

Low income after tax cut-offs (LICO-AT) - Income levels at which families or persons not in economic families spend 20% more than average of their after tax income on food, shelter and clothing. For the 2005 matrix of low income after tax cut-offs and additional information, please refer to the 2006 Census Dictionary, Catalogue no. 92-566-XWE.

5.

#### Prevalence of low income after tax in 2005 %

Prevalence of low income rates (before or after-tax) are calculated from rounded counts of low income persons or families and the total number persons or families. These counts have been rounded independently of the rounded counts shown in the table; thus, there may be a small difference between the rate shown and one derived from the counts shown. Users are advised to interpret prevalence of low income rates based upon small counts with caution.

### Data quality note(s)

- 2001 adjusted count; most of these are the result of boundary changes.

Source: Statistics Canada, 2006 Census of Population, Statistics Canada catalogue no. 97-563-XCB2006040.

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