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→ Income Sources and Taxes (34) and Income Statistics (4) for the Population Aged 15 Years and Over in Private Households of Canada, Provinces and Ter...

# Data tables, 2016 Census

Income Sources and Taxes (34) and Income Statistics (4) for the Population Aged 15 Years and Over in Private Households of Canada, Provinces and Territories, Census Divisions and Census Subdivisions, 2016 Census - 100% Data

### Data table

Income sources and taxes (34)	Income statistics (4)			
	Total - Population aged 15 years and over	With an amount	Percentage with an amount (%)	Median amount (
Total income 2	23,935	22,435	93.7	29,74
Market income 3	23,930	19,220	80.3	30,58
Employment income 4	23,930	18,590	77.7	29,72
Wages, salaries and commissions 5	23,930	18,355	76.7	29,31
Net self-employment income §	23,930	935	3.9	3,69
Investment income Z	23,930	1,915	8.0	20
Private retirement income §	23,930	810	3.4	12,54
Market income not included elsewhere 2	23,935	2,855	11.9	2,63
Government transfers 10	23,930	21,890	91.5	2,5
Old Age Security pension (OAS) and Guaranteed Income Supplement (GIS) $^{1\!\!1}$	23,930	1,090	4.6	6,8
Old Age Security pension (OAS) 12	23,935	1,055	4.4	6,7
Guaranteed Income Supplement (GIS) and spousal allowance 13	23,930	530	2.2	5,2
Canada Pension Plan (CPP) and Québec Pension Plan (QPP) benefits 14	23,930	1,935	8.1	5,4
CPP/QPP - Retirement benefits 15	23,930	1,420	5.9	5,2
CPP/QPP - Disability benefits 15	23,930	95	0.4	9,5
CPP/QPP - Survivor benefits 17	23,930	700	2.9	3,4
Employment Insurance (EI) benefits 18	23,935	1,920	8.0	7,3
EI - Regular benefits 19	23,935	1,320	5.5	7,0
EI - Other benefits 20	23,935	655	2.7	7,2
Child benefits 21	23,935	6,030	25.2	5,0
Basic Canada Child Tax Benefit (CCTB) 22	23,930	5,065	21.2	1,9
National Child Benefit Supplement (NCBS) 23	23,930	3,575	14.9	2,2
Universal Child Care Benefit (UCCB) 24	23,935	5,965	24.9	1,9
Provincial and territorial child benefits 25	23,935	3,520	14.7	4
Other government transfers 28	23,930	21,760	90.9	1,2
Social assistance benefits 27	23,930	6,350	26.5	4,6
Workers' compensation benefits 28	23,935	375	1.6	1,1
Working income tax benefit (WITB) 29	23,930	3,110	13.0	4
Goods and services tax (GST) credit and harmonized sales tax (HST) credit $\ ^{32}$	23,935	9,735	40.7	3
Government transfers not included elsewhere 31	23,930	20,330	85.0	6
After-tax income 32	23,930	22,435	93.8	28,6
Income taxes 33	23,930	11,925	49.8	11,3
Net federal tax 34	23,935	11,890	49.7	8,6
Provincial and territorial income taxes 35	23,935	11,565	48.3	2,8

#### Symbol(s)

- .. not available for a specific reference period
- ... not applicable
- x suppressed to meet the confidentiality requirements of the Statistics Act
- F too unreliable to be published

#### Footnote(s)

- Median income The median income of a specified group is the amount that divides the income distribution of that group into two halves, i.e., the incomes of half of the units in that group are below the median, while those of the other half are above the median. Median incomes of individuals are calculated for those with income (positive or negative).
- Total income The sum of certain incomes (in cash and, in some circumstances, in kind) of the statistical unit during a specified reference period. The components used to calculate total income vary between:
  - statistical units of social statistical programs such as persons, private households, census families and economic families;
  - statistical units of business statistical programs such as enterprises, companies, establishments and locations;
  - statistical units of farm statistical programs such as farm operator and farm family.

In the context of persons, total income refers to receipts from certain sources, before income taxes and deductions, during a specified reference period.

In the context of census families, total income refers to receipts from certain sources of all of its family members, before income taxes and deductions, during a specified reference period.

In the context of economic families, total income refers to receipts from certain sources of all of its family members, before income taxes and deductions, during a specified reference period.

In the context of households, total income refers to receipts from certain sources of all household members, before income taxes and deductions, during a specified reference period.

The monetary receipts included are those that tend to be of a regular and recurring nature. Receipts that are included as income are:

- employment income from wages, salaries, tips, commissions and net income from self-employment (for both unincorporated farm and non-farm activities):
- income from investment sources, such as dividends and interest on bonds, accounts, guaranteed investment certificates (GICs) and mutual funds;
- income from employer and personal pension sources, such as private pensions and payments from annuities and registered retirement income funds (RRIFs):
- other regular cash income, such as child support payments received, spousal support payments (alimony) received and scholarships;
- income from government sources, such as social assistance, child benefits, Employment Insurance benefits, Old Age Security benefits, Canada Pension Plan and Québec Pension Plan benefits and disability income.

Receipts excluded from this income definition are:

- one-time receipts, such as lottery winnings, gambling winnings, cash inheritances, lump-sum insurance settlements and tax-free savings account (TFSA) or registered retirement savings plan (RRSP) withdrawals;
- capital gains because they are not by their nature regular and recurring. It is further assumed that they are more relevant to the concept of wealth than the concept of income;
- employers' contributions to registered pension plans, Canada Pension Plan, Québec Pension Plan and Employment Insurance;
- voluntary inter-household transfers, imputed rent, goods and services produced for barter and goods produced for own consumption.
- Market income The sum of employment income (wages, salaries and commissions, net self-employment income from farm or non-farm unincorporated business and/or professional practice), investment income, private retirement income (retirement pensions, superannuation and annuities, including those from registered retirement savings plans [RRSPs] and registered retirement income funds [RRIFs]) and other money income from market sources during the reference period. It is equivalent to total income minus government transfers. It is also referred to as income before transfers and taxes.
- 4 Employment income All income received as wages, salaries and commissions from paid employment and net self-employment income from farm or non-farm unincorporated business and/or professional practice during the reference period.

- Wages, salaries and commissions Gross wages and salaries before deductions for such items as income taxes, pension plan contributions and employment insurance premiums during the reference period. While other employee remuneration such as security options benefits, board and lodging and other taxable allowances and benefits are included in this source, employers' contributions to pension plans and employment insurance plans are excluded. Other receipts included in this source are military pay and allowances, tips, commissions and cash bonuses associated with paid employment, benefits from wage-loss replacement plans or income-maintenance insurance plans, supplementary unemployment benefits from an employer or union, research grants, royalties from a work or invention with no associated expenses and all types of casual earnings during the reference period.
- Net self-employment income Net income (gross receipts minus cost of operation and capital cost allowance) received during the reference period from self-employment activities, either on own account or in partnership. In the case of partnerships, only the person's share of income is included. Net partnership income of a limited or non-active partner is excluded. It includes farming income, fishing income and income from unincorporated business or professional practice. Commission income for a self-employed commission salesperson and royalties from a work or invention with expenses associated are also included in this source.
- Investment income Income received during the reference period in the form of interest from deposits in banks, trust companies, co-operatives, credit unions and caisses populaires, interests on savings certificates, bonds and debentures, dividends from both Canadian and foreign stocks, net rental income from real estate, mortgage and loan interest received, regular income from an estate or trust fund, interest from insurance policies and net partnership income for a limited or non-active partner. This variable does not include net capital gains or losses as they are not part of the standard income definition.
- Private retirement income All regular income received during the reference period associated with employer or personal retirement pensions, benefits or savings plans. It includes payments received from all annuities, including payments from employers' registered retirement plans (RPPs), pooled registered pension plans (PRPPs) and matured registered retirement savings plans (RRSPs) in the form of a life annuity, a fixed-term annuity, a registered retirement income fund (RRIF) or an income-averaging annuity contract; pensions paid to widow(er)s or other relatives of deceased pensioners; pensions of retired civil servants, Canadian Armed Forces personnel and Royal Canadian Mounted Police (RCMP) officers; annuity payments received from the Canadian Government Annuities Fund, an insurance company, etc. It does not include lump-sum death benefits, lump-sum benefits or withdrawals from a pension plan or RRSP or refunds of over-contributions.
- Market income not included elsewhere Regular cash income from market sources that are not included in any of the other market income sources during the reference period. For example, severance pay and retirement allowances, alimony or child support received, periodic support from other persons not in the household, any income from abroad that is not investment income, scholarships, bursaries, fellowships and study grants and artists' project grants are included.
- 10 Government transfers All cash benefits received from federal, provincial, territorial or municipal governments during the reference period. It includes:
  - Old Age Security pension, Guaranteed Income Supplement, Allowance or Allowance for the Survivor;
  - retirement, disability and survivor benefits from Canada Pension Plan and Québec Pension Plan;
  - benefits from Employment Insurance and Québec parental insurance plan;
  - child benefits from federal and provincial programs;
  - social assistance benefits;
  - workers' compensation benefits;
  - Working income tax benefit;
  - Goods and services tax credit and harmonized sales tax credit;
  - other income from government sources.
- Old Age Security pension (OAS) and Guaranteed Income Supplement (GIS) Old Age Security pension and Guaranteed Income Supplements paid to persons aged 65 years and over, and to the Allowance or the Allowance for the Survivor paid to 60- to 64-year-old spouses of old age security recipients or widow(er)s by the federal government during the reference period.
- 12 Old Age Security pension (OAS) Old Age Security pension paid to persons aged 65 years and over by the federal government during the reference period. The Guaranteed Income Supplement, Allowance and Allowance for the Survivor are excluded.
- Guaranteed Income Supplement (GIS) and spousal allowance Guaranteed Income Supplement paid to persons aged 65 years and over, and the Allowance or the Allowance for the Survivor paid to 60- to 64-year-old spouses of old age security recipients or widow(er)s by the federal government during the reference period.
- 14 Canada Pension Plan (CPP) and Québec Pension Plan (QPP) benefits Benefits received during the reference period from the Canada Pension Plan or Québec Pension Plan in the form of retirement pensions, survivors' benefits and disability benefits. It does not include lump-sum death benefits.
- 15 Canada Pension Plan (CPP) and Québec Pension Plan (QPP) Retirement benefits Retirement benefits received during the reference period from the Canada Pension Plan or Québec Pension Plan.
- 16 Canada Pension Plan (CPP) and Québec Pension Plan (QPP) Disability benefits Disability benefits received during the reference period from the Canada Pension Plan or Québec Pension Plan.
- 17 Canada Pension Plan (CPP) and Québec Pension Plan (QPP) Survivor benefits Regular benefits received by surviving spouse or common-law partner, children or estate of a deceased Canada Pension Plan or Québec Pension Plan contributor during the reference period from the Canada Pension Plan or Québec Pension Plan. Does not include lump-sum death benefits.

- Employment Insurance (EI) benefits All Employment Insurance benefits received during the reference period, before income tax deductions. It includes benefits for unemployment, sickness, maternity, paternity, adoption, compassionate care, work sharing, retraining, and benefits to self-employed fishers received under the federal Employment Insurance Program or the Québec parental insurance plan.
- 19 Employment Insurance (EI) Regular benefits Regular benefits for unemployment received under the federal Employment Insurance program during the reference period, before income tax deductions.
- 20 Employment Insurance (EI) Other benefits Benefits for sickness, maternity, paternity, adoption, compassionate care, work sharing, retraining and benefits to self-employed fishers received under the federal Employment Insurance program or the Québec parental insurance plan during the reference period, before income tax deductions.
- 21 Child benefits Payments received by parents or guardians with dependent children from various federal, provincial and territorial child benefit programs during the reference period.
- Basic Canada child tax benefit (CCTB) Basic Canada child tax benefit (CCTB) payments received by parents or guardians with dependent children during the reference period. These benefits aim at helping low- and middle-income families; the amount of benefits received depends on a family's income and the number of children within the family. This variable also includes the child disability benefit (CDB).
- National child benefit supplement (NCBS) National child benefit supplement (NCBS) received by parents or guardians with dependent children during the reference period. These benefits aim at helping low-income families; the amount of benefits received depends on a family's income and the number of children within the family.
- Universal child care benefit (UCCB) Universal child care benefit (UCCB) payments received by parents or guardians with dependent children during the reference period. The amount of benefits received depends on the number and age of children within a family.
- 25 Provincial and territorial child benefits Provincial or territorial child benefits received by parents or guardians with dependent children during the reference period. Some of these programs include a basic benefit amount as well as an earned income supplement.
- 26 Other government transfers All government transfers received during the reference period other than those from the following sources:
  - Old Age Security pension, Guaranteed Income Supplement, Allowance or Allowance for the Survivor;
  - retirement, disability and survivor benefits from Canada Pension Plan and Québec Pension Plan;
  - benefits from Employment Insurance and Québec parental insurance plan;
  - child benefits from federal and provincial programs.

The key components of this variable are social assistance benefits, workers' compensation benefits, working income tax benefit, goods and services tax credit and harmonized sales tax credit, refundable provincial tax credits, provincial income supplements for seniors, other provincial credits, benefits and rebates, veterans' pensions, war veterans' allowance, pensions to widow(er)s and dependants of veterans.

- Social assistance benefits All social assistance payments received by persons in need during the reference period. On the basis of need, eligible social assistance recipients may receive assistance to cover the cost of food, shelter, clothing and other daily necessities. Other allowances may also be granted to persons with special needs or circumstances, such as elderly persons, persons with disabilities, single-parent families and persons with barriers to employment.
- Workers' compensation benefits All benefits received from federal, provincial, territorial or municipal workers' compensation programs during the reference period, due to work-related injuries or disabilities.
- Working income tax benefit (WITB) Refundable tax credits received under the federal working income tax benefit program during the reference period. These benefits vary by province or territory and are intended to provide tax relief for eligible working low-income individuals and families who are already in the workforce and to encourage other Canadians to enter the workforce.
- 30 Goods and services tax (GST) credit and harmonized sales tax (HST) credit Goods and services tax (GST) credit and harmonized sales tax (HST) credit received during the reference period. The GST/HST credit is a series of tax-free payments that help individuals and families with low or modest incomes offset all or part of the GST or HST that they pay.

- 31 Government transfers not included elsewhere All government transfers received during the reference period, other than those from the following sources:
  - Old Age Security pension, Guaranteed Income Supplement, Allowance or Allowance for the Survivor;
  - retirement, disability and survivor benefits from Canada Pension Plan and Québec Pension Plan;
  - benefits from Employment Insurance and Québec Parental Insurance Plan;
  - child benefits from federal and provincial programs;
  - social assistance benefits;
  - workers' compensation benefits;
  - working income tax benefit;
  - goods and services tax credit and harmonized sales tax credit.

The key components of this variable are refundable provincial tax credits, provincial income supplements for seniors, other provincial credits, benefits and rebates, veterans' pensions, war veterans' allowance, pensions to widow(er)s and dependants of veterans.

- 32 After-tax income Total income less income taxes of the statistical unit during a specified reference period. Income taxes refers to the sum of federal income taxes, provincial and territorial income taxes, less abatement where applicable. Provincial and territorial income taxes include health care premiums in certain jurisdictions. Abatement reduces the federal income taxes payable by persons residing in Quebec or in certain self-governing Yukon First Nation settlement lands.
- 33 Income taxes Income taxes on income received during the reference period. It is the sum of federal income tax, provincial and territorial income taxes, less abatement where applicable. Provincial and territorial income taxes also include health care premiums and Yukon First Nations Tax in certain jurisdictions. Abatement reduces the federal income taxes payable by persons residing in Quebec or in certain self-governing Yukon First Nation settlement lands.
- 34 Income taxes Net federal income tax Net federal income tax on income received during the reference period. It is the federal income tax less the Quebec refundable abatement and the federal refundable Yukon First Nations abatement.
- 35 Income taxes Provincial and territorial income taxes Provincial and territorial taxes on income received during the reference period. It includes health care premiums and Yukon First Nations Tax in certain jurisdictions.

## Data quality note(s) - Nunavut

- Incomplete enumeration flag Default. Not applicable.
- Short-form data quality flag
  Global non-response rate (GNR), short-form census questionnaire: 7.9%.
- Short-form income data quality flag
  Data quality index showing a short-form income non-response rate higher than or equal to 10%, but lower than 20%.

Source: Statistics Canada, 2016 Census of Population, Statistics Canada Catalogue no. 98-400-X2016119.

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