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2004



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Public Sector Statistics: Supplement

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Note of appreciation

Canada owes the success of its statistical system to a long-standing partnership between Statistics Canada, the citizens of Canada, its businesses, governments and other institutions. Accurate and timely statistical information could not be produced without their continued cooperation and goodwill.

About this publication

This publication presents statistical tables and charts on various subjects to complement the latest public sector statistics release in the Daily, as well as the public sector employment and finance data contained in Public Sector Statistics (68-213-XIE). Please consult this publication for full details.

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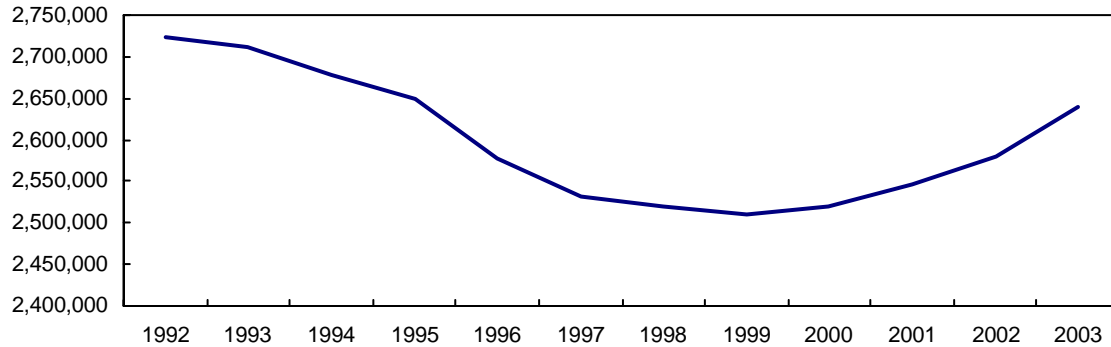
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Employment

Government sector employment¹

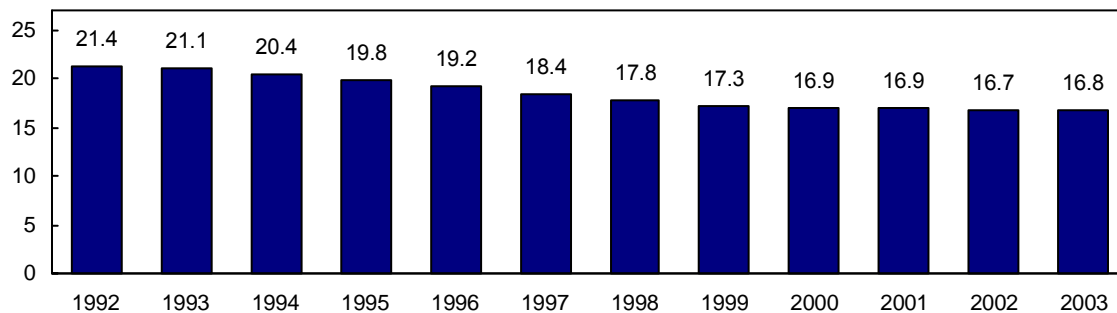
Employment in the government sector reached an historical peak in 1992 with 2,724,781 employees. This represented 21.4% of total employment.² Government employment then declined to a low of 2,509,231 employees in 1999, before starting to climb again.

Number of employees, government sector, Canada, 1992 to 2003



Government sector employees as a percentage of total employment, Canada, 1992 to 2003

Percent



Number of employees, federal, provincial and territorial governments, Canada, 1992, 1999 and 2003

	1992	1999	2003
	(number of employees per 1,000 inhabitants*)		
Government sector	96.1	82.5	83.4
Federal government**	14.5	10.8	11.6
Provincial or territorial governments***			
Newfoundland and Labrador	56.5	54.6	62.3
Prince Edward Island	67.8	61.4	64.6
Nova Scotia	57.4	51.8	52.1
New Brunswick****	71.8	69.9	71.9
Quebec	56.1	49.8	50.9
Ontario	39.7	31.8	32.1
Manitoba	56.8	56.3	64.8
Saskatchewan	57.7	58.6	64.2
Alberta	57.7	40.1	39.3
British Columbia	45.9	43.2	44.2
Yukon****	97.5	113.4	126.0
Northwest Territories and Nunavut****	114.1	119.4	131.4

* Population estimates from CANSIM table 051-0001.

** Federal government includes military.

*** Provincial government includes general administration, health and social service institutions and universities, colleges, vocational and trade institutions.

**** New Brunswick, Yukon and Northwest Territories and Nunavut include school boards.

1. Government sector corresponds to public sector minus the government business enterprises.

2. Total employment as derived from the Labor Force Survey – employees plus self-employed (CANSIM table 282-0002).

Revenue and expenditures

Local general government total expenditure, 1988 and 2003

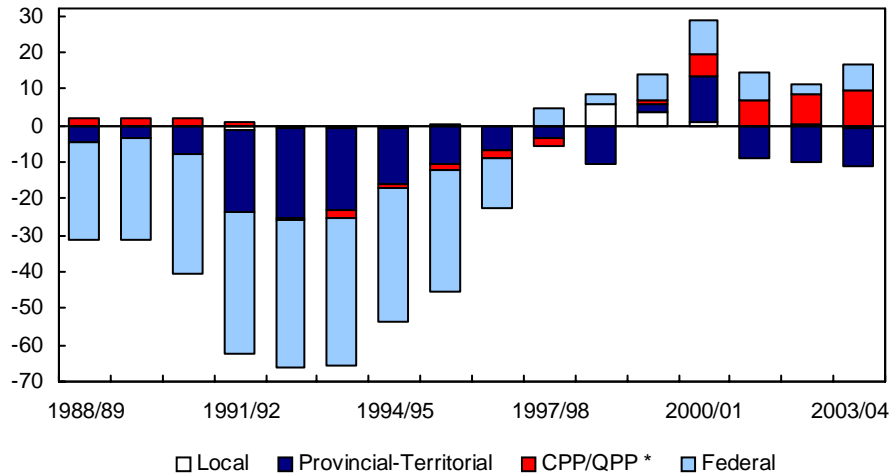
	1988	2003	Percent change
	(millions of dollars)		(percent)
Canada	27,849	51,060	83
Ontario	11,678	24,469	110
Quebec	6,875	10,498	53
Alberta	3,217	5,131	60
British Columbia	2,596	5,651	118
Manitoba	963	1,435	49
Saskatchewan	840	1,189	42
Nova Scotia	785	995	27
New Brunswick	404	700	73
Newfoundland and Labrador	324	402	24
Northwest Territories and Nunavut	102	282	175
Prince Edward Island	33	76	132
Yukon	32	55	73

Local general government infrastructure investment, 1988 and 2003

	1988	2003	Percent change
	(millions of dollars)		(percent)
Ontario	2,842	4,981	75
Quebec	1,555	1,919	23
Alberta	623	1,264	103
British Columbia	581	1,472	153
Manitoba	237	242	2
Saskatchewan	178	315	77
Nova Scotia	141	141	0
New Brunswick	92	105	14
Newfoundland and Labrador	82	156	90
Northwest Territories and Nunavut	18	29	56
Prince Edward Island	13	19	41
Yukon	7	31	319

Surplus (deficit) of the consolidated governments, Canada, 1988/89 to 2003/04

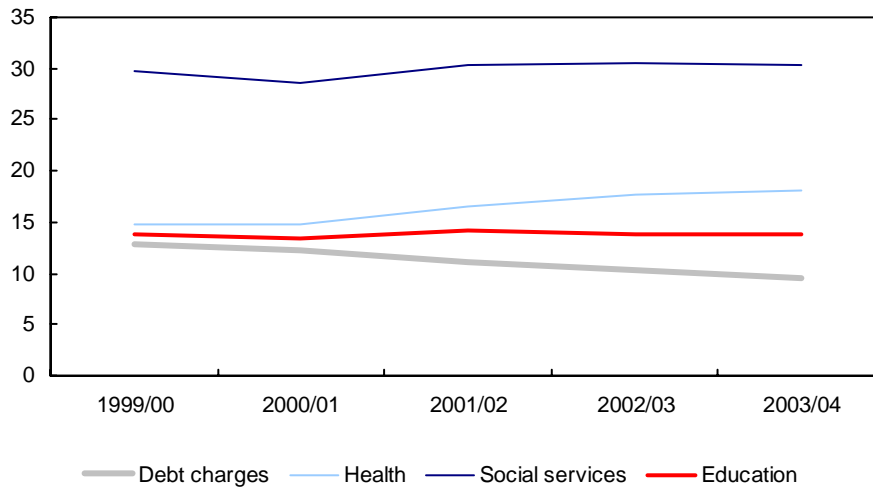
Billions of dollars



Source: *Financial Management System, June 2004, Statistics Canada*
 * CPP/QPP: Consolidated Canada Pension Plan and Québec Pension Plan

Consolidated government expenditures by function as a share of total revenue, Canada, 1999/00 to 2003/04

Cents per dollar of revenue



Source: *Financial Management System, June 2004, Statistics Canada*

Surplus (deficit) by level of government, Canada, 1995/96 and 1999/00 to 2003/04

Fiscal years	1995/96	1999/00	2000/01	2001/02	2002/03	2003/04^P
	(millions of dollars)					
<u>Federal government</u>	(33,211)	6,999	9,213	7,351	2,780	6,779
<u>Provincial and territorial governments</u>						
Newfoundland and Labrador	12	(258)	(273)	(387)	(333)	(368)
Prince Edward Island	28	10	(38)	(61)	(71)	(94)
Nova Scotia	(174)	94	182	178	69	181
New Brunswick	(130)	(326)	31	67	(169)	(110)
Quebec	(4,412)	(249)	1,888	(3,596)	(4,072)	(2,727)
Ontario	(6,986)	1,319	1,145	(1,331)	(4,357)	(6,943)
Manitoba	238	(83)	274	(51)	51	(277)
Saskatchewan	9	(10)	1,161	(615)	(478)	(339)
Alberta	1,255	2,683	7,667	(843)	2,543	2,948
British Columbia	(119)	(999)	236	(2,186)	(2,922)	(2,500)
Yukon	29	5	44	(16)	(6)	(18)
Northwest Territories (preceding the creation of Nunavut)	(26)	...	...	...	...	...
Northwest Territories	...	(64)	94	42	(143)	(220)
Nunavut	...	13	74	(11)	(64)	(48)
Total	(10,276)	2,134	12,485	(8,811)	(9,951)	(10,516)
<u>Local governments</u>						
Newfoundland and Labrador	15	29	(18)	(43)	4	6
Prince Edward Island	4	(0)	(5)	2	(4)	(13)
Nova Scotia	3	(21)	41	10	85	87
New Brunswick	(14)	(16)	(39)	(31)	(41)	(22)
Quebec	(601)	228	246	(326)	(204)	(619)
Ontario	858	1,166	(251)	(413)	194	(341)
Manitoba	(54)	93	163	106	45	(9)
Saskatchewan	(64)	11	(28)	(25)	(13)	(13)
Alberta	289	462	678	750	741	665
British Columbia	(234)	1,569	(83)	(115)	(281)	(340)
Yukon	(5)	8	(4)	(2)	(7)	1
Northwest Territories (preceding the creation of Nunavut)	1	...	...	...	...	...
Northwest Territories	...	(11)	7	3	(8)	3
Nunavut	...	1	(3)	2	(5)	(6)
Total	198	3,517	703	(82)	507	(602)
<u>Social security schemes</u>						
Canada Pension Plan	(1,205)	1,712	5,494	6,156	6,742	8,165
Québec Pension Plan	(705)	(207)	737	967	1,255	1,687
Total	(1,910)	1,505	6,230	7,123	7,997	9,852
Total surplus (deficit)	(45,199)	14,156	28,632	5,581	1,333	5,514

^P preliminary

... not applicable.

Governments with a financial surplus, Canada, 1995/96 and 1999/00 to 2003/04

Fiscal years	1995/96	1999/00	2000/01	2001/02	2002/03	2003/04^P
<u>Federal government</u>						
Number	0	1	1	1	1	1
Value of the surplus (billions of \$)	0.0	7.0	9.2	7.4	2.8	6.8
<u>Provincial and territorial governments¹</u>						
Number	5	6	11	3	3	2
Value of the surpluses (billions of \$)	1.6	4.1	12.8	0.3	2.7	3.1
<u>Local governments¹</u>						
Number	6	9	5	6	5	5
Value of the surpluses (billions of \$)	1.2	3.6	1.1	0.9	1.1	0.8
<u>Canada Pension Plan (CPP)</u>						
Number	0	1	1	1	1	1
Value of the surplus (billions of \$)	0.0	1.7	5.5	6.2	6.7	8.2
<u>Quebec Pension Plan (QPP)</u>						
Number	0	0	1	1	1	1
Value of the surplus (billions of \$)	0.0	0.0	0.7	1.0	1.3	1.7
<hr/>						
Value of all surpluses (billions of \$)	2.7	16.4	29.4	15.6	14.5	20.5
Value of all deficits (billions of \$)	(47.9)	(2.2)	(0.7)	(10.1)	(13.2)	(15.0)
Total government surplus (deficit) in Canada (billions of \$)	(45.2)	14.2	28.6	5.6	1.3	5.5
Total number of governments with a surplus	12	17	19	12	11	10
Percentage of governments with a surplus	44%	59%	66%	41%	38%	34%
<hr/>						
Number of governments including CPP and QPP	27	29	29	29	29	29

¹ As of 1999/00, the territory of Nunavut was created.

**Top ten revenue sources and expenditure functions, consolidated governments, Canada,
1999/00 to 2003/04**

All governments consolidated	Average 5-year level	Average annual 5-year growth rate
	(millions of dollars)	(percent)
Revenue		
Alcoholic beverages and tobacco taxes	7,567	13.1
Contributions to social security plans	59,922	7.1
Investment income	34,092	5.5
General sales tax	56,926	5.0
Payroll taxes	8,052	3.5
Sales of goods and services	34,574	3.2
General property taxes	34,676	2.9
Corporation income taxes	38,245	2.1
Gasoline and motive fuel taxes	12,075	2.1
Personal income taxes	142,248	1.1
Expenditures		
Hospital care	26,342	12.3
Resource conservation and industrial development	16,855	8.4
Medical care	32,140	8.0
Protection of persons and property	34,880	4.4
Social assistance	94,565	4.3
Post-secondary education	24,048	3.9
Elementary and secondary education	36,513	3.2
Transportation and communication	18,896	2.7
Employee pension plan benefits and other expenditures	20,661	0.1
Debt charges	52,569	(4.0)

(Source: *Financial Management System, June 2004, Statistics Canada*)

Provincial and territorial government tax rates as of January 1, 2004, Canada

	Newfound- land and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
Personal income tax ¹							
Low income rate (%)	10.57	9.8	8.79	9.68	13.4	6.05	10.9
Middle income rate (%)	16.16	13.8	13.58	14.82	16.7	9.15	14
High income rate (%)	18.02	16.7	15.17	16.52/17.84	20	11.16	17.4
High income surtax (%)	9	10	10	0	0	20/36	0
Basic personal amount (\$)	7,410	7,412	7,231	7,756	6,275;9,200 ²	8,044	7,634
Indexation	...	...	...	...	2003	2001	... ⁸
Corporate income tax							
General rate (%)	14	16	16	13	8.9-16.25	14 ⁷	15.5
Small business rate (%)	5	7.5	5	3	8.9	5.5	5
Sales tax							
(%)	8	10	8	8	7.5	8	7
Gasoline tax ^{3,4}							
(¢/litre)	16.5	14	15.5	14.5	15.2 ⁵	14.7	11.5
Tobacco tax ⁴							
(¢/cigarette)	15	14.95	13.02	11.75	10.3	9.85	15.5
Capital tax							
General/banks (%)	0/4	0/3	0.25/3	0.3/3	0.6/1.45 ¹⁰	0.3/0.6-0.9	0.3-0.5/3
Payroll tax / E.I.							
(%)	2	0	0	0	2.70-4.26	1.95	2.15
Health premiums							
singles/families (\$/month)	0	0	0	0	0	0	0
Insurance premiums ⁶							
(%)	4	3.5/1 ¹¹	3/4	2/3	2/3	2-3.5	2/3

... not applicable.

¹ The tax rates have been adjusted to reflect the Quebec abatement and are Finance Canada estimates. However, several other idiosyncrasies of the Quebec personal income tax regime make comparisons to other provinces difficult.

² Made of the basic personal/spousal amount of \$6,275 and a flat amount of \$2,925 replacing various tax deductions and credits. (e.g. CPP, EI, etc.)

³ Gasoline tax for motor vehicles.

⁴ Does not include federal and provincial sales tax, where applicable.

⁵ For Quebec, an additional 1.5 ¢/litre is imposed on the greater Montreal area to finance urban transit. For British Columbia, an additional 6 ¢/litre is imposed on the greater Vancouver area (urban transit tax), along with an additional 2.5 ¢/litre in Victoria.

⁶ Unless otherwise indicated, the lower rate applies to life, sickness and accident insurance.

⁷ Ontario has a manufacturing and processing rate of 12 per cent.

⁸ Reviewed annually and announced in the budget.

⁹ Saskatchewan has a manufacturing and processing rate of 10 per cent.

¹⁰ The Quebec financial institutions capital tax includes the base rate of 1.20 per cent and a compensatory tax of 0.25 per cent.

¹¹ The rate for life, sickness and accident insurance, as well as insurance other than life (which includes property insurance) is 3.5 per cent. For fire insurance, the premium tax rate is 1 per cent.

¹² The Northwest Territories has a 1 per cent tax on fire insurance premiums. The tax on all other insurance premiums is 3 per cent.

Source: Finance Canada

Provincial and territorial government tax rates as of January 1, 2004, Canada

	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Nunavut	Federal
Personal income tax¹							
Low income rate (%)	11	10	6.05	7.04	7.2	4	16
Middle income rate (%)	13	10	9.15	9.68	9.9	7	22
High income rate (%)	15	10	11.7/13.7/14.7	11.44/12.7	11.7/13.05	9/11.5	26/29
High income surtax (%)	0	0	0	5	0	0	0
Basic personal amount (\$)	8,264	14,337	8,168	7,634	11,050	10,000	8,012
Indexation	2004	2000	2001	2001	...	2001	2000
Corporate income tax							
General rate (%)	17 ⁹	12.5	13.5	15	12	12	21-26
Small business rate (%)	5.5	4	4.5	6	4	4	12-21
Sales tax							
(%)	6	0	7.5	0	0	0	7
Gasoline tax^{3,4}							
(¢/litre)	15	9	14.5 ⁵	6.2	10.7	6.4	10
Tobacco tax⁴							
(¢/cigarette)	16	16	17.9	16.2	21	15.6	7.93
Capital tax							
General/banks (%)	0.6/0.7-3.25	0	0/1-3	0	0	0	0.2/1.15-1.4
Payroll tax / E.I.							
(%)	0	0	0	0	1	1	1.98
Health premiums							
singles/families (\$/month)	0	44/88	54/108	0	0	0	0
Insurance premiums⁶							
(%)	3/4	2/3	2/3	2	1/3 ¹²	3	0

... not applicable.

¹ The tax rates have been adjusted to reflect the Quebec abatement and are Finance Canada estimates. However, several other idiosyncrasies of the Quebec personal income tax regime make comparisons to other provinces difficult.

² Made of the basic personal/spousal amount of \$6,275 and a flat amount of \$2,925 replacing various tax deductions and credits. (e.g. CPP, EI, etc.)

³ Gasoline tax for motor vehicles.

⁴ Does not include federal and provincial sales tax, where applicable.

⁵ For Quebec, an additional 1.5 ¢/litre is imposed on the greater Montreal area to finance urban transit. For British Columbia, an additional 6 ¢/litre is imposed on the greater Vancouver area (urban transit tax), along with an additional 2.5 ¢/litre in Victoria.

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⁷ Ontario has a manufacturing and processing rate of 12 per cent.

⁸ Reviewed annually and announced in the budget.

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¹² The Northwest Territories has a 1 per cent tax on fire insurance premiums. The tax on all other insurance premiums is 3 per cent.

Source: Finance Canada

Consumption taxes by level of government, Canada, 1999/00 to 2003/04

Fiscal years	1999/00	2000/01	2001/02	2002/03	2003/04
	(millions of dollars)				
Federal government	36,011	38,963	39,675	43,529	44,029
Goods services tax	25,627	27,801	27,864	30,568	30,999
Other liquor taxes	1,093	1,089	1,273	1,208	1,245
Tobacco taxes	2,111	2,158	2,465	2,910	3,179
Racetrack betting tax	14	15	14	15	14
Gasoline and motive fuel taxes	4,786	4,807	4,758	4,873	5,119
Custom duties	2,104	2,807	3,018	3,189	2,870
Air transportation tax	3	0	0	446	414
Miscellaneous consumption taxes	273	285	284	320	190
Provincial and territorial governments	43,999	48,824	49,221	52,742	54,458
General sales tax	25,633	27,653	28,136	29,498	30,487
Alcoholic beverages and tobacco taxes	2,986	2,955	3,463	4,679	5,019
Amusement tax	612	579	573	567	486
Gasoline and motive fuel taxes	7,003	6,937	6,985	7,466	7,641
Remitted liquor profits	2,747	3,475	3,144	3,388	3,606
Remitted gaming profits	4,183	6,315	5,926	6,038	6,026
Other consumption taxes	835	909	994	1,107	1,194
Local governments	78	83	92	95	96
General sales tax	73	79	87	90	90
Amusement tax	5	4	5	5	6
Total consumption taxes	80,088	87,870	88,988	96,367	98,583

Related products

Related products

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