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2005



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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.

The data in this supplement are based on the Financial Management System (FMS).

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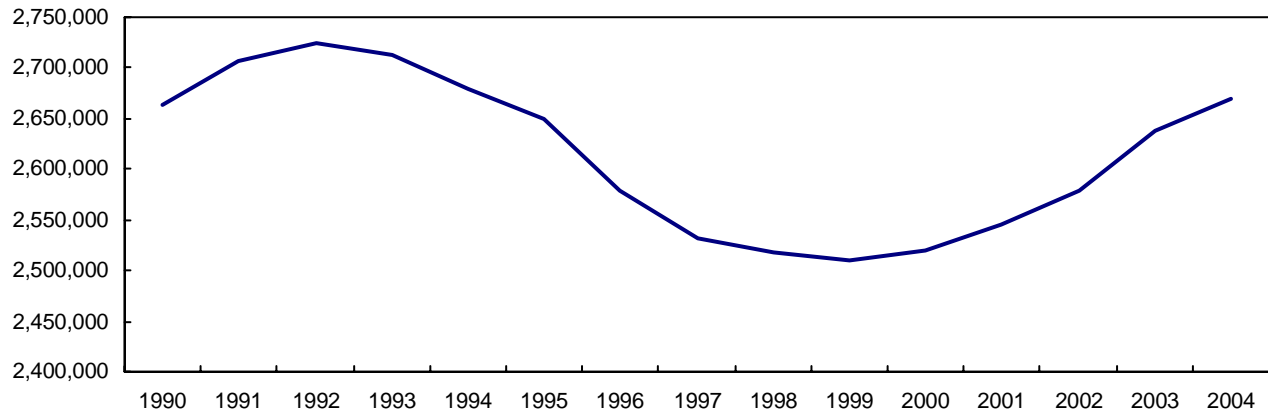
Employment

Government sector employment¹

Employment in the government sector reached an historical peak in 1992 with 2,724,781 employees. Government employment then declined to a low of 2,509,231 employees in 1999, before starting to climb again. Namely, 2004 was the fifth consecutive year posting an increase. However, the number of government employees was 2% lower than its 1992 level.

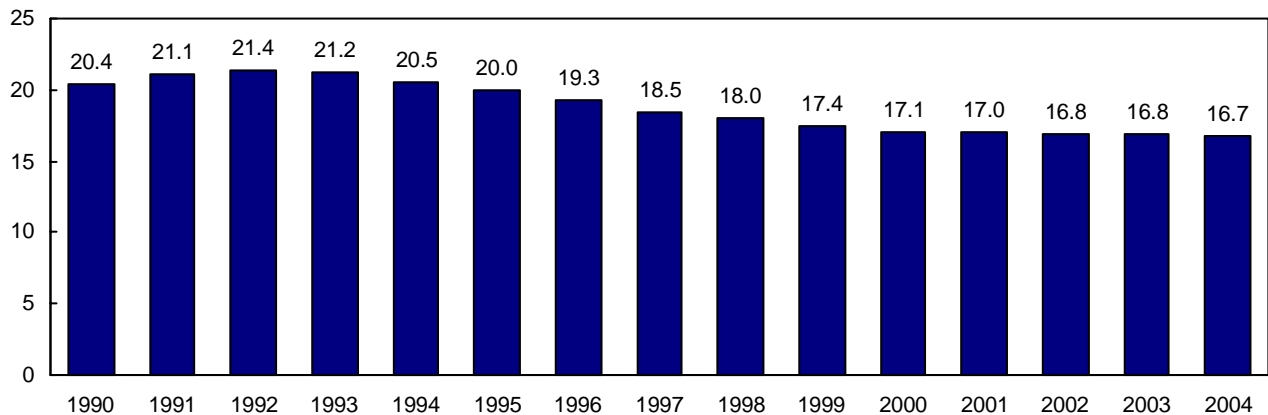
At its peak level in 1992, government employment represented 21.4% of total employment². From this moment on, this proportion has continuously declined to reach 16.7% in 2004.

Number of employees, government sector, Canada



Government sector employees as a percentage of total employment, Canada

Percent



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).

Number of employees, federal, provincial and territorial governments, Canada

	1992	1999	2004
	(number of employees per 1,000 inhabitants*)		
Government sector	96.1	82.5	83.6
Federal government **	14.5	10.8	11.5
Provincial and territorial governments ***			
Newfoundland and Labrador	56.5	54.6	61.7
Prince Edward Island	67.8	61.4	68.1
Nova Scotia	57.4	51.8	49.6
New Brunswick ****	71.8	69.9	69.8
Quebec	56.1	49.8	50.2
Ontario	39.7	31.8	33.0
Manitoba	56.8	56.3	63.2
Saskatchewan	57.7	58.6	65.1
Alberta	57.7	40.1	40.6
British Columbia	45.9	43.2	43.9
Yukon ****	97.5	113.4	130.8
Northwest Territories and Nunavut ****	114.1	119.4	130.7

* Population estimates from CANSIM table 051-0001.

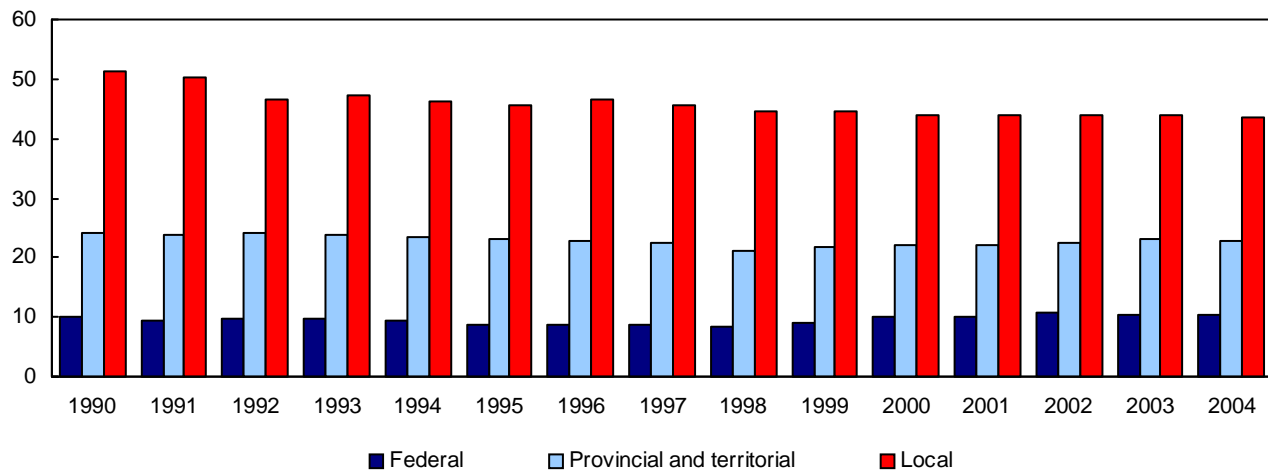
** Federal government includes military.

*** 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.

Wages and salaries share of total expenditures¹, by level of government

Percent



1. Expenditures include transfers to other levels of government.

Balance sheet

Federal, provincial, territorial and local general government¹ net debt, Canada

Year	Net debt				GDP at market prices
	Federal	Provincial and territorial	Local ²	Consolidated	
	(millions of dollars)				
1982	99,600	20,862	16,969	137,431	375,116
1983	128,302	42,259	18,139	188,700	394,600
1984	164,532	51,976	18,526	235,034	437,096
1985	209,891	63,074	18,535	291,500	471,260
1986	245,151	76,065	19,020	340,236	503,852
1987	276,735	89,532	19,286	385,553	538,112
1988	305,438	97,494	20,221	423,153	595,656
1989	333,519	101,510	20,407	455,436	643,120
1990	362,920	112,015	19,575	494,510	676,764
1991	395,075	116,652	20,909	532,636	678,172
1992	428,682	143,065	22,050	593,797	692,940
1993	471,061	173,691	22,444	667,196	714,776
1994	513,219	202,446	23,457	739,122	750,696
1995	550,685	224,041	22,856	797,582	801,904
1996	578,718	235,896	22,379	836,993	819,976
1997	588,402	241,746	20,970	851,118	867,828
1998	581,581	245,223	20,514	847,318	906,904
1999	574,468	258,271	15,921	848,660	949,136
2000	561,733	256,166	14,788	832,687	1,042,100
2001	545,300	241,813	13,260	800,373	1,115,212
2002	534,690	249,431	12,622	796,743	1,118,780
2003	526,492	255,881	12,136	794,509	1,212,808
2004	523,648	..	..	..	1,252,380

.. not available for a specific reference period.

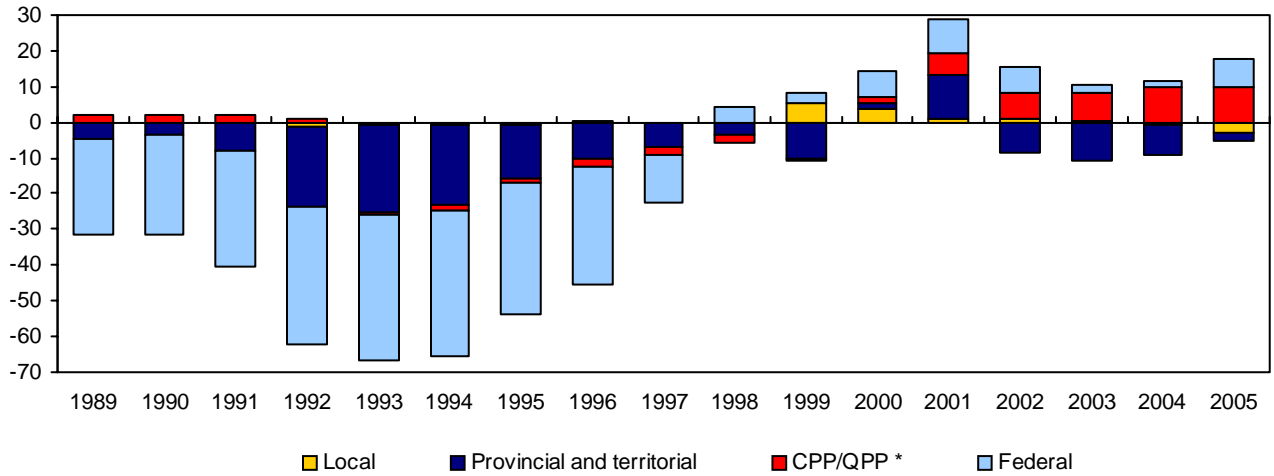
1. Data for the federal, provincial and territorial governments are as at March 31. The local governments' data are as at December 31 of the previous year.

2. Includes local general government and school boards.

Revenue and expenditures

Surplus (+) / deficit (-) of the consolidated governments, Canada

Billions of dollars

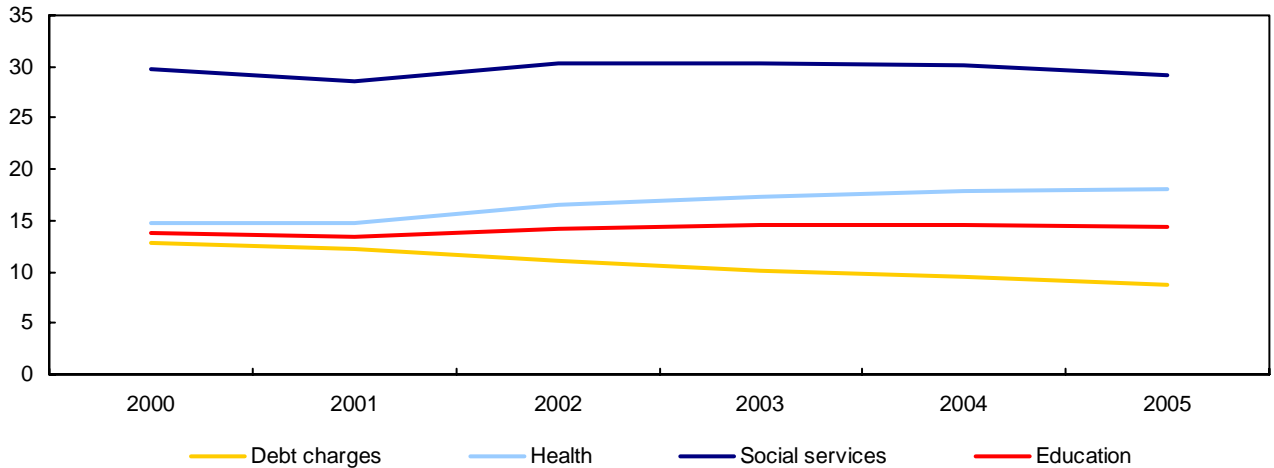


* CPP/QPP: Consolidated Canada Pension Plan and Quebec Pension Plan.

** Data for the consolidated federal, provincial, territorial, and local governments include data for the federal government, CPP and QPP for the fiscal years ending March 31, for the provincial and territorial governments for the fiscal years ending closest to March 31, and for the local governments for the fiscal years ending closest to December 31 of the previous year.

Consolidated government expenditures by function as a share of total revenue, Canada

Cents per dollar of revenue



* Data for the consolidated federal, provincial, territorial, and local governments include data for the federal government for the fiscal years ending March 31, for the provincial and territorial governments for the fiscal years ending closest to March 31, and for the local governments for the fiscal years ending closest to December 31 of the previous year.

Surplus (+) / deficit (-) by level of government¹, Canada

	1996	2001	2002	2003	2004	2005 ^P
	(millions of dollars)					
Federal government	-33 211	9 213	7 348	2 015	2 111	7 791
Provincial and territorial governments						
Newfoundland and Labrador	12	-273	-388	-279	-365	-176
Prince Edward Island	28	-38	-56	-85	-153	-70
Nova Scotia	-174	182	150	-152	-108	-49
New Brunswick	-130	31	71	-28	-103	41
Quebec	-4 412	1 888	-3 619	-5 096	-3 679	-3 048
Ontario	-6 986	1 145	-1 305	-4 401	-6 284	-4 660
Manitoba	238	274	-46	38	-250	275
Saskatchewan	9	1 161	-610	-667	-152	654
Alberta	1 255	7 667	-832	2 346	3 758	3 488
British Columbia	-119	236	-2 049	-2 355	-878	1 322
Yukon	29	44	-16	-23	-4	-19
Northwest Territories (preceding the creation of Nunavut)	-26	...	...	...	...	...
Northwest Territories	...	94	42	-125	-165	-61
Nunavut	...	74	-23	-15	-40	21
Total	-10 276	12 485	-8 682	-10 842	-8 425	-2 284
Local governments						
Newfoundland and Labrador	15	-18	-28	39	-15	-16
Prince Edward Island	4	-5	-2	-6	-18	-4
Nova Scotia	3	41	11	-23	40	-179
New Brunswick	-14	-39	-25	-37	-17	-65
Quebec	-601	246	-314	-292	-707	-1 266
Ontario	858	-251	585	398	-413	-1 155
Manitoba	-54	163	139	43	20	61
Saskatchewan	-64	-28	29	128	38	-67
Alberta	289	678	698	445	421	168
British Columbia	-234	-83	-47	-440	-277	-487
Yukon	-5	-4	-1	-7	2	-13
Northwest Territories (preceding the creation of Nunavut)	1	...	...	...	...	...
Northwest Territories	...	7	12	-6	1	-3
Nunavut	...	-3	-4	-5	-8	-6
Total	198	703	1 052	237	-933	-3 031
Social security schemes						
Canada Pension Plan	-1 205	5 494	6 156	6 742	8 032	8 019
Quebec Pension Plan	-705	737	967	1 255	1 673	1 646
Total	-1 910	6 231	7 123	7 997	9 705	9 665
Total surplus (+) / deficit (-)	-45 199	28 632	6 842	-594	2 459	12 140

^P preliminary

... not applicable.

1. Data for the federal government, CPP and QPP are for the fiscal years ending March 31, provincial and territorial governments are for the fiscal years ending closest to March 31 and the local governments' data are for the fiscal years ending closest to December 31 of the previous year.

Revenue sources and expenditure functions, consolidated governments¹, Canada

All governments consolidated	2001	2005	Average annual growth rate
	(millions of dollars)		2001 to 2005
			(percent)
Revenue			
Income taxes	191,144	205,135	1.8
Consumption taxes	87,870	104,057	4.3
Property and related taxes	41,063	46,784	3.3
Other taxes	15,157	17,688	3.9
Health insurance premiums	2,178	3,143	9.6
Contributions to social security plans	57,530	67,558	4.1
Sales of goods and services	34,415	41,127	4.6
Investment income	38,836	38,494	-0.2
Other revenue from own sources	6,943	6,562	-1.4
Expenditures			
General government services	15,968	16,681	1.1
Protection of persons and property	32,978	41,958	6.2
Transportation and communication	17,979	21,429	4.5
Health	70,465	96,158	8.1
Social services	135,793	154,808	3.3
Education	63,522	76,500	4.8
Resource conservation and industrial development	15,713	19,436	5.5
Environment	9,222	13,268	9.5
Recreation and culture	10,871	13,457	5.5
Labour, employment and immigration	2,882	3,366	4.0
Housing	3,723	3,857	0.9
Foreign affairs and international assistance	4,477	5,087	3.2
Regional planning and development	1,847	2,523	8.1
Research establishments	1,419	2,044	9.6
Debt charges	57,790	46,459	-5.3
Other expenditures	1,857	1,377	-7.1

1. Data for the consolidated federal, provincial, territorial, and local governments include data for the federal government for the fiscal years ending March 31, for the provincial and territorial governments for the fiscal years ending closest to March 31, and for the local governments for the fiscal years ending closest to December 31 of the previous year.

Provincial and territorial government tax rates as of January 1, 2005, Canada

Province	Personal income tax ¹						Corporate income tax	
	Low income (%)	Middle income rate (%)	High income rate (%)	High income surtax (%)	Basic personal amount (\$)	Indexation	General rate ⁴ (%)	Small business rate (%)
Newfoundland and Labrador	10.57	16.16	18.02	9	7,410	...	14	5.0
Prince Edward Island	9.8	13.8	16.7	10	7,412	...	16	7.5
Nova Scotia	8.79	14.95	16.67/17.50	10	7,231	...	16	5.0
New Brunswick	9.68	14.82	16.52/17.84	0	7,888	2001 ³	13	2.5
Quebec	13.4	16.7	20.0	0	9,330 ²	2003	8.9-16.25	8.9
Ontario	6.05	9.15	11.16	20/36	8,196	2001	14.0	5.5
Manitoba	10.9	14.0	17.4	0	7,634	... ³	15.0	5.0
Saskatchewan	11.0	13.0	15.0	0	8,404	2004	17	5.0
Alberta	10	10	10	0	14,523	2000	11.5	3.0
British Columbia	6.05	9.15	11.7/13.7/14.7	0	8,676	2001	13.5	4.5
Yukon	7.04	9.68	11.44/12.76	5	8,148	2000	15	4.0
Northwest Territories	5.9	8.6	12.2/14.05	0	11,609	...	14	4.0
Nunavut	4.0	7.0	9.0/11.5	0	10,000	2001	12	4.0
<i>Federal</i>	16	22	26/29	0	8,148	2000	21-25	12

... not applicable.

- The tax rates for Quebec have been adjusted to reflect the Quebec abatement of 16.5 per cent and are Finance Canada estimates. However, several other idiosyncrasies of the Quebec personal income tax regime make comparisons to other provinces difficult.
- The basic personal/spousal amount includes a complementary flat amount of \$3,050.
- For Manitoba, reviewed annually and announced in the budget. For New Brunswick, personal income tax indexation was suspended for taxation year 2004 only.
- The rate for manufacturing and processing is 5 per cent in Newfoundland and Labrador, 7.5 per cent in Prince Edward Island, 12 per cent in Ontario, 10-17 per cent in Saskatchewan, and 10.5 per cent in British Columbia.
- Gasoline tax for motor vehicles.
- Does not include federal and provincial sales tax, where applicable.
- For Quebec, an additional 1.5¢/litre is imposed in the greater Montreal area to finance urban transit. For British Columbia, an additional 6¢/litre and 2.5¢/litre is imposed in the greater Vancouver area (urban transit tax) and Victoria, respectively.
- Effective January 19, 2005.
- The Quebec financial institutions capital tax includes the base rate of 1.20 per cent and a compensatory tax of 0.25 per cent.
- Rates in Ontario are based on an individual's taxable income. These values represent minimum and maximum monthly amounts that could be payable by an individual.
- Unless otherwise indicated, the lower rate applies to life, sickness and accident insurance.
- 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 1.0 per cent.
- The rate for life, sickness and accident insurance, as well as insurance other than life (which includes property insurance) is 2.0 per cent. For fire and property damage, the premium tax rate is 1.0 per cent.

Source: Finance Canada

Provincial and territorial government tax rates as of January 1, 2005, Canada

Province	Sales tax	Gasoline tax ^{5,6}	Tobacco tax ⁶	Capital tax	Payroll tax / E.I.	Health premiums	Insurance premiums ¹¹
	(%)	(¢/litre)	(¢/cigarette)	General / banks (%)	(%)	Singles / families (\$/month)	(%)
Newfoundland and Labrador	8	16.5	16.00	0/4	2	0	4
Prince Edward Island	10	17.0	17.45	0/5	0	0	3.5/1 ¹²
Nova Scotia	8	15.5	15.52	0.6/4	0	0	3/4
New Brunswick	8	14.5	11.75	0.3/3	0	0	2/3
Quebec	7.5	15.2 ⁷	10.30	0.6/1.45 ⁹	2.70-4.26	0	2/3
Ontario	8	14.7	11.725 ⁸	0.3/0.6-0.9	1.95	0-75/NA ¹⁰	2.0/3.0-3.5
Manitoba	7	11.5	17.50	0.3-0.5/3	0.0-4.3	0	2/3
Saskatchewan	7	15.0	17.50	0.6/0.7-3.25	0	0	3/4
Alberta	0	9.0	16.00	0	0	0-44/0-88	2/3
British Columbia	7	14.50 ⁷	17.90	0/1-3	0	0-54/0-108	2/4.0-4.4
Yukon	0	6.2	13.2	0	0	0	2/1 ¹³
Northwest Territories	0	10.7	21.0	0	2	0	3
Nunavut	0	6.4	15.60	0	1	0	3
<i>Federal</i>	7	10.0	7.93	0.175/1.15-1.4	1.95	0	0

... not applicable.

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Source: Finance Canada

Consumption taxes by level of government¹, Canada

	2001	2002	2003	2004	2005
	(millions of dollars)				
Federal government	38,963	39,675	43,529	44,001	47,126
Goods and services tax	27,801	27,864	30,568	31,177	34,013
Other liquor taxes	1,089	1,273	1,208	1,199	1,086
Tobacco taxes	2,158	2,465	2,910	3,037	3,472
Racetrack betting tax	15	14	15	14	24
Gasoline and motive fuel taxes	4,807	4,758	4,873	5,081	4,815
Custom duties	2,807	3,018	3,189	2,804	3,034
Air transportation tax	0	0	446	406	389
Miscellaneous consumption taxes	285	284	320	282	292
Provincial and territorial governments	48,824	49,221	52,805	54,679	56,836
General sales tax	27,653	28,136	29,550	30,760	32,010
Alcoholic beverages and tobacco taxes	2,955	3,463	4,682	5,069	5,342
Amusement tax	579	573	571	511	545
Gasoline and motive fuel taxes	6,937	6,985	7,464	7,651	7,787
Remitted liquor profits	3,475	3,144	3,334	3,657	3,827
Remitted gaming profits	6,315	5,926	6,095	5,848	6,082
Other consumption taxes	909	994	1,108	1,181	1,243
Local governments	83	91	97	97	96
General sales tax	79	86	92	92	91
Amusement tax	4	5	5	5	5
Total consumption taxes	87,870	88,987	96,431	98,777	104,058

1. Data for the federal government are for the fiscal years ending March 31, provincial and territorial governments are for the fiscal years ending closest to March 31 and the local governments' data are for the fiscal years ending closest to December 31 of the previous year.

Related products

Related products

Selected publications from Statistics Canada

12-589-X	Guide to the public sector of Canada
63-202-X	The control and sale of alcoholic beverages in Canada
68-213-X	Public sector statistics
68F0023X	Financial Management System (FMS)

Selected CANSIM tables from Statistics Canada

183-0002	Public sector employment, wages and salaries, monthly (332 series)
183-0003	Federal government employment, wages and salaries in census metropolitan areas for the month of September, annual (Dollars unless otherwise noted) (52 series)
183-0004	Department of National Defence, military personnel and wages and salaries, monthly (32 series)
183-0005	Net income of liquor authorities and provincial and territorial government revenue, fiscal years ended March 31
183-0006	Sales of alcoholic beverages by volume, value and per capita 15 years and over, fiscal years ended March 31
183-0015	Sales of alcoholic beverages of liquor authorities, wineries and breweries, by value and volume
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385-0004	Local general government revenue and expenditure, annual (Dollars) (1770 series)
385-0005	Federal, provincial and territorial non-autonomous pension plans, revenue and expenditure, annual (Dollars) (131 series)
385-0006	Canada and Quebec Pension Plans revenue and expenditure, annual (Dollars) (21 series)
385-0007	University and college revenue and expenditures, annual (Dollars) (285 series)
385-0008	Health and social service institutions revenue and expenditures, annual (Dollars) (345 series)

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