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Public Sector Statistics: Supplement

2006



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2006

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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 and governments. 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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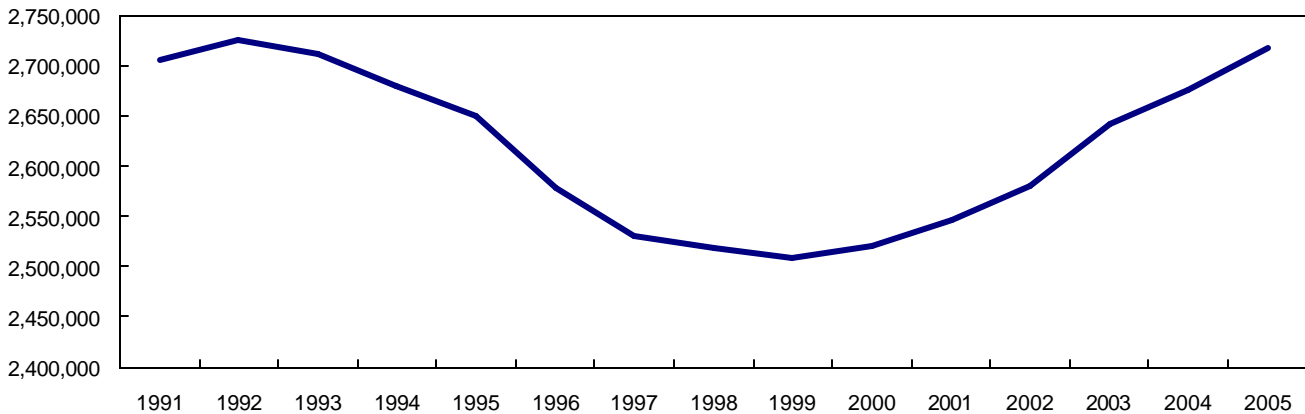
Employment

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 2,509,106 employees in 1999, before starting to climb again. Namely, 2005 was the sixth consecutive year posting an increase. However, the number of government employees was 0.3% lower than its 1992 level. (See Chart 1.1).

Chart 1.1

Number of employees, government sector, Canada, 1991 to 2005

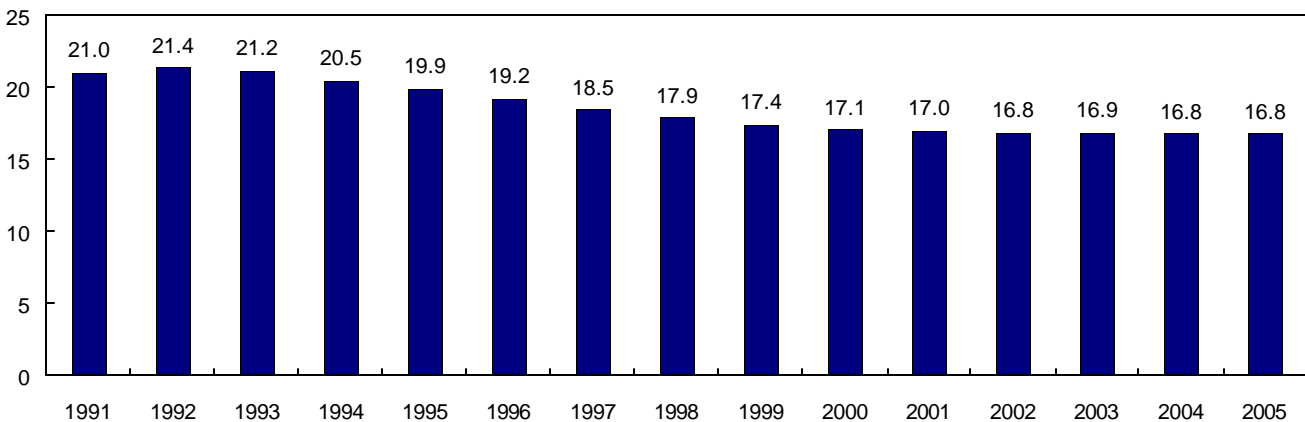


At its peak level in 1992, government employment represented 21.4% of total employment.² From this moment on, this proportion has continuously declined to reach 16.8% in 2005. (See Chart 1.2).

Chart 1.2

Government sector employees as a percentage of total employment, Canada, 1991 to 2005

Percent



The average number of government employees per 1000 inhabitants has fallen from a peak of 96.5 in 1991 to 84.2 in 2005. This is attributable to a proportionate reduction in all sectors of government employment, but most significantly among federal employees. (See Table 1.1).

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).

Table 1.1

Number of employees, federal, provincial, territorial and local governments, Canada, 1991 to 2005

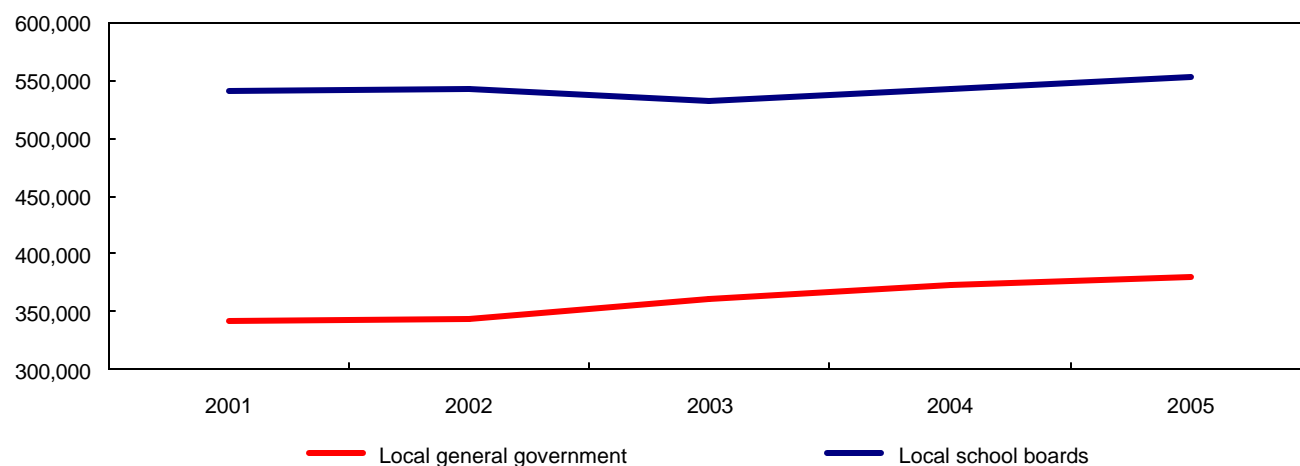
	Federal government ¹	Provincial and territorial governments ²	Local governments ³	Total government
	number of employees per 1,000 inhabitants ⁴			
1991	14.8	50.0	31.7	96.5
1992	14.5	49.7	31.9	96.1
1993	14.1	48.7	31.7	94.6
1994	13.6	47.4	31.4	92.4
1995	12.7	46.8	31.0	90.4
1996	12.0	44.4	30.6	87.1
1997	11.3	43.5	29.8	84.6
1998	11.0	43.1	29.4	83.5
1999	10.8	42.6	29.1	82.5
2000	10.9	42.5	28.7	82.1
2001	11.3	42.3	28.4	82.1
2002	11.5	42.5	28.3	82.2
2003	11.6	43.6	28.2	83.4
2004	11.5	43.6	28.7	83.7
2005	11.5	43.8	28.9	84.2

1. Federal government includes military.
2. Provincial and territorial governments include 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.
3. Local governments include general administration and most school boards.
4. Population estimates from CANSIM table 051-0001.

The total number of employees working in local governments has increased steadily since 2002, as indicated in Chart 1.3. This is attributable mainly to an increase in the local *general government* component. The *school board* component – though representing the majority of local government employment (about 60%) has increased at a slower rate.

Chart 1.3

Number of employees, local governments, Canada, 2001 to 2005

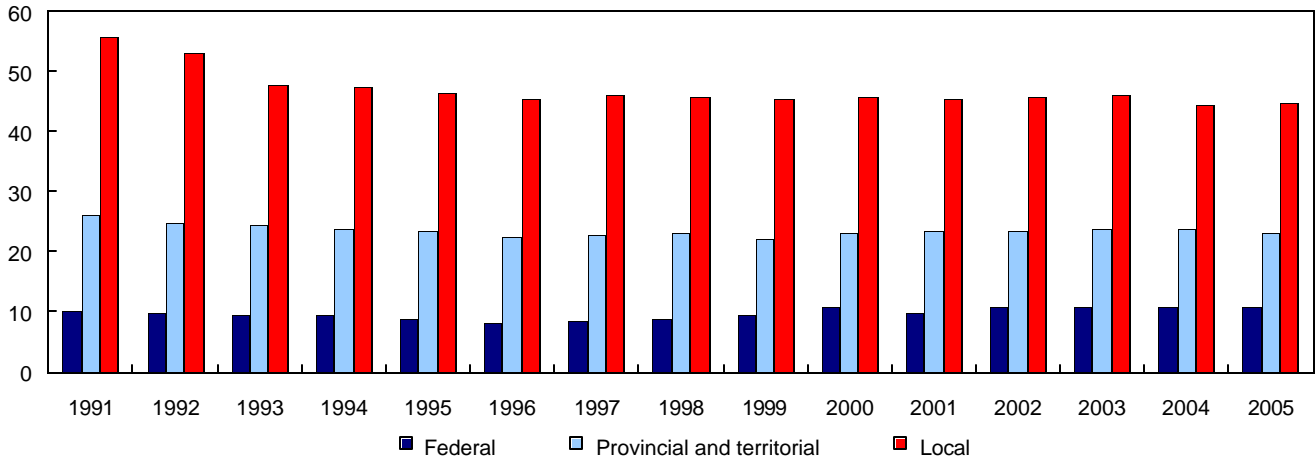


Wages and salaries continue to represent the largest expense item for local governments (44.6% in 2005), whereas they only represent 23.2% of provincial/territorial expenditures and 10.9% of federal expenditures.

Chart 1.4

Wages and salaries share of total expenditures¹, by level of government², 1991 to 2005

Percent



1. Expenditures include transfers to other levels of government.

2. 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.

Balance sheet

Table 2.1

Federal, provincial, territorial and local general government net debt, Canada, 1982 to 2005

	Net debt				GDP at market prices
	Federal government	Provincial and territorial governments	Local governments ¹	Consolidated governments ²	
	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	1,119,204
2003	526,492	255,881	12,136	794,509	1,209,756
2004	523,648	263,277	11,436	798,361	1,253,940
2005	523,344	..	..	..	1,332,712

.. not available for a specific reference period

GDP = Gross domestic product

1. Includes local general government and school boards.

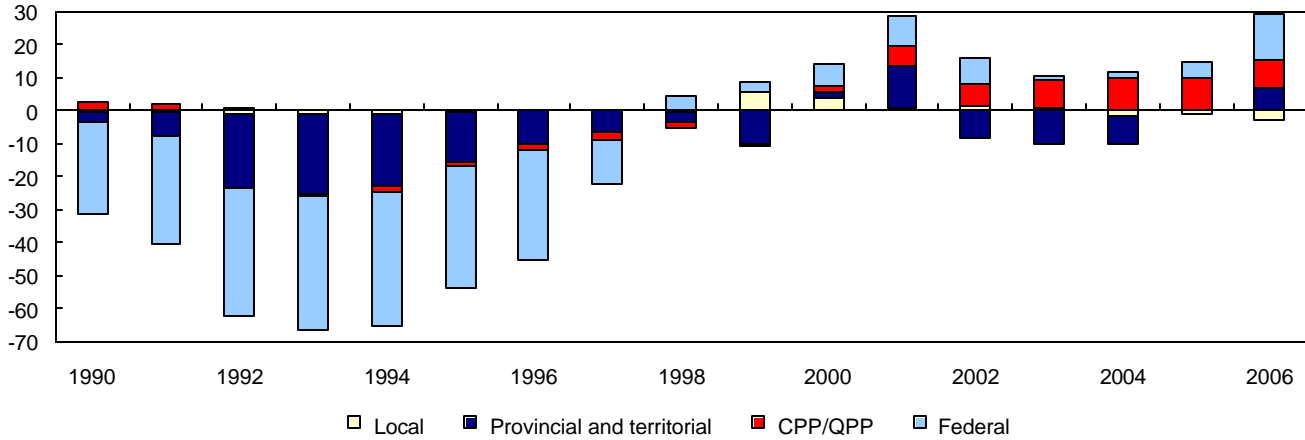
2. Data for the consolidated federal, provincial, territorial, and local governments include data for the federal government for the fiscal years ending March 31, for the provincial and territorial governments for the fiscal years ending closest to March 31, and for the local governments for the fiscal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

Revenue and expenditures

Chart 3.1

Surplus (+) / deficit (-) of the consolidated governments¹, Canada, 1990 to 2006

Billions of dollars



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.

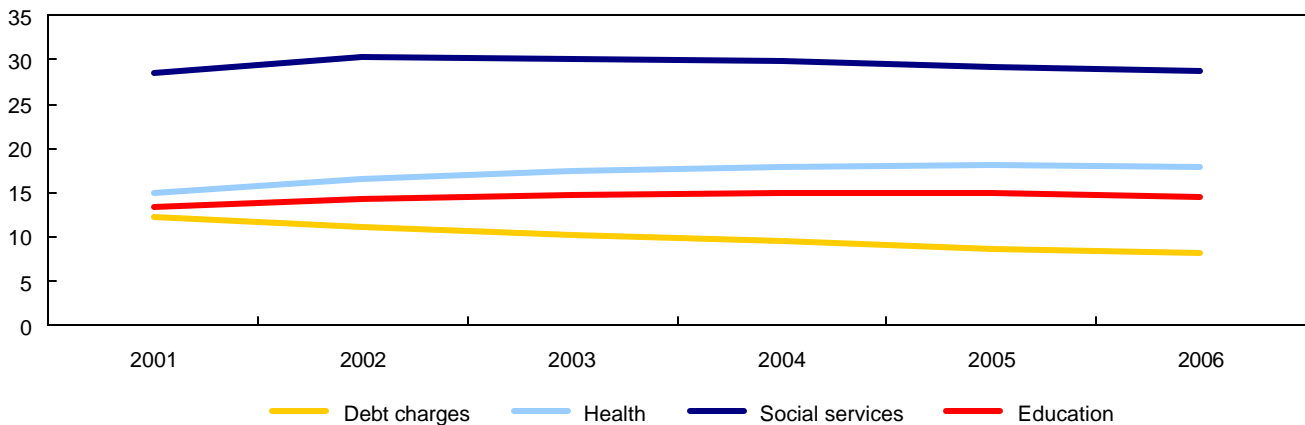
Note:

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

Chart 3.2

Consolidated government¹ expenditures by function as a share of total revenue, Canada, 2001 to 2006

Cents per dollar of revenue



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.

Table 3.1
Surplus (+) / deficit (-) by level of government¹, Canada, 2001 to 2006

	2001	2002	2003	2004	2005	2006 ^P
	millions of dollars					
Federal government	9,213	7,348	1,665	2,115	5,120	13,504
Provincial and territorial governments						
Newfoundland and Labrador	-273	-388	-279	-379	-435	1,929
Prince Edward Island	-38	-56	-97	-148	-77	-65
Nova Scotia	182	150	-160	-114	12	746
New Brunswick	31	71	-36	-85	19	67
Quebec	1,888	-3,619	-5,054	-3,829	-2,208	-1,161
Ontario	1,145	-1,305	-4,515	-6,773	-3,736	-3,281
Manitoba	274	-46	10	-245	214	-153
Saskatchewan	1,161	-610	-640	-173	723	266
Alberta	7,667	-832	2,634	4,486	4,836	7,255
British Columbia	236	-2,049	-1,833	-1,038	1,089	984
Yukon	44	-16	-23	-13	-28	-13
Northwest Territories (preceding the creation of Nunavut)	...	...	...	...	...	...
Northwest Territories	94	42	-125	-108	-69	-57
Nunavut	74	-23	-11	-44	-23	61
Total	12,485	-8,681	-10,129	-8,463	317	6,578
Local governments						
Newfoundland and Labrador	-18	-28	25	-10	6	1
Prince Edward Island	-5	-2	-13	-25	-11	-12
Nova Scotia	41	11	28	44	-89	-130
New Brunswick	-39	-25	-31	-7	-3	11
Quebec	246	-314	-69	-1,752	-729	-1,970
Ontario	-251	585	697	-103	-272	-241
Manitoba	163	139	71	39	69	40
Saskatchewan	-28	29	-58	-55	-191	-175
Alberta	678	698	527	476	801	518
British Columbia	-83	-47	-305	-501	-717	-941
Yukon	-4	-1	9	2	4	-6
Northwest Territories (preceding the creation of Nunavut)	...	...	...	...	...	...
Northwest Territories	7	12	6	1	1	-6
Nunavut	-3	-4	-4	-5	-7	-7
Total	703	1,052	883	-1,896	-1,138	-2,918
Social security schemes						
Canada Pension Plan (CPP)	5,494	6,156	6,741	8,032	7,739	6,962
Quebec Pension Plan (QPP)	737	967	1,336	1,674	1,636	1,877
Total	6,231	7,123	8,077	9,706	9,375	8,839
Total surplus (+) / deficit (-)	28,632	6,842	496	1,462	13,674	26,003

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.

Table 3.2**Federal government¹ transfers to provincial and territorial governments, 1989 to 2006**

	Federal government transfers to provinces and territories	Total federal general government expenditures	Transfers as a percent of federal general government expenditures
	millions of dollars		percent
1989	24,996	136,954	18.3
1990	26,033	149,392	17.4
1991	27,130	159,230	17.0
1992	28,443	169,028	16.8
1993	30,636	171,474	17.9
1994	29,510	169,709	17.4
1995	31,325	173,383	18.1
1996	30,526	175,765	17.4
1997	26,879	166,041	16.2
1998	24,059	160,672	15.0
1999	26,650	166,593	16.0
2000	29,782	173,337	17.2
2001	32,924	184,612	17.8
2002	34,318	184,941	18.6
2003	35,668	189,249	18.9
2004	40,153	196,992	20.4
2005	48,363	206,680	23.4
2006	51,202	211,103	24.3

1. Data for the federal government are for the fiscal years ending March 31.

Table 3.3

Provincial and territorial¹ transfers to local governments, by province and territory, 1989 to 2006

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba
millions of dollars							
1989	486	98	772	126	5,983	8,811	911
1990	502	107	811	128	6,109	8,502	1,020
1991	579	111	845	130	6,446	9,801	1,033
1992	675	120	855	145	6,374	12,201	1,052
1993	698	126	1,026	121	6,606	12,283	1,094
1994	718	244	884	126	6,845	12,164	1,083
1995	661	131	874	193	7,105	11,812	1,115
1996	661	118	883	158	7,242	11,950	1,152
1997	675	117	859	137	6,785	10,532	1,166
1998	622	132	706	119	6,460	11,566	1,244
1999	808	150	801	119	6,596	13,810	1,132
2000	786	142	763	116	6,684	12,718	1,106
2001	685	150	784	114	6,912	12,699	1,147
2002	713	158	764	108	7,497	12,888	1,194
2003	758	156	777	129	7,827	13,929	1,203
2004	784	169	821	129	7,933	14,861	1,312
2005	782	171	838	136	8,118	15,837	1,263
2006	802	182	869	141	8,337	17,552	1,289
	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Nunavut	Canada
millions of dollars							
1989	611	2,033	2,196	17	52	0	22,095
1990	636	2,217	2,446	16	62	0	22,556
1991	643	2,284	3,286	19	68	0	25,245
1992	673	2,299	3,584	21	67	0	28,066
1993	731	2,512	3,750	18	75	0	29,041
1994	973	2,517	3,859	17	88	0	29,517
1995	700	3,177	3,599	22	87	0	29,477
1996	707	3,113	3,712	23	92	0	29,811
1997	707	3,130	3,814	22	93	0	28,038
1998	609	3,316	3,791	15	102	0	28,681
1999	612	3,276	9,412	13	109	0	36,838
2000	627	3,925	3,699	25	69	65	30,726
2001	648	3,805	3,962	19	68	126	31,119
2002	689	4,464	4,329	23	66	63	32,957
2003	718	3,847	4,356	15	73	64	33,853
2004	809	4,138	4,289	13	80	59	35,397
2005	842	4,417	4,402	16	122	84	37,028
2006	941	5,198	4,549	16	127	80	40,083

1. Data for the provincial and territorial governments are for the fiscal years ending closest to March 31.

Table 3.4**Provincial and territorial¹ transfers to local governments – School boards and local general governments, 1989 to 2006**

	Provincial and territorial transfers to local governments	School boards	Local general government
	millions of dollars	percent	
1989	22,095	68.9	31.1
1990	22,556	70.5	29.5
1991	25,245	69.7	30.3
1992	28,066	67.3	32.7
1993	29,041	67.1	32.9
1994	29,517	66.9	33.1
1995	29,477	65.7	34.3
1996	29,811	68.6	31.4
1997	28,038	70.2	29.8
1998	28,681	72.5	27.5
1999	36,838	74.1	25.9
2000	30,726	77.8	22.2
2001	31,119	78.5	21.5
2002	32,957	79.3	20.7
2003	33,853	79.2	20.8
2004	35,397	79.1	20.9
2005	37,028	79.1	20.9
2006	40,083	75.9	24.1

1. Data for the provincial and territorial governments are for the fiscal years ending closest to March 31.

Table 3.5**Local government¹ transfer revenue from federal, provincial and territorial governments, 1988 to 2005**

	Transfer revenue from federal, provincial and territorial governments	Local government total revenues	Transfers as a percent of total local government revenue
	thousands of dollars		percent
1988	6,228,171	27,070,774	23.0
1989	6,691,549	29,921,825	22.4
1990	7,543,272	32,643,335	23.1
1991	8,690,121	34,960,525	24.9
1992	9,704,780	37,313,813	26.0
1993	9,633,410	37,911,251	25.4
1994	9,979,001	39,289,870	25.4
1995	10,551,346	41,133,753	25.7
1996	8,825,148	39,340,579	22.4
1997	8,218,382	39,830,445	20.6
1998	8,881,507	44,329,509	20.0
1999	9,166,550	46,681,038	19.6
2000	7,237,360	45,707,480	15.8
2001	7,569,634	47,914,279	15.8
2002	8,102,508	49,529,673	16.4
2003	8,628,705	52,088,450	16.6
2004	9,161,227	54,873,078	16.7
2005	9,661,138	56,375,316	17.1

1. Data for the local governments are as at December 31.

Table 3.6**Revenue sources and expenditure functions, consolidated governments¹, Canada, 2001 and 2006**

All governments consolidated	2001	2006	Average annual growth rate 2001 to 2006
	millions of dollars		percent
Revenue			
Income taxes	191,144	224,189	3.2
Consumption taxes	87,870	107,510	4.1
Property and related taxes	41,063	48,784	3.5
Other taxes	15,157	18,446	4.0
Health insurance premiums	2,178	3,253	8.4
Contributions to social security plans	57,530	71,300	4.4
Sales of goods and services	34,415	42,203	4.2
Investment income	38,836	47,245	4.0
Other revenue from own sources	6,943	9,978	7.5
Expenditures			
General government services	15,968	19,797	4.4
Protection of persons and property	32,978	42,805	5.4
Transportation and communication	17,979	22,972	5.0
Health	70,465	102,286	7.7
Social services	135,793	164,090	3.9
Education	63,522	82,762	5.4
Resource conservation and industrial development	15,713	18,824	3.7
Environment	9,222	13,578	8.0
Recreation and culture	10,871	13,858	5.0
Labour, employment and immigration	2,882	2,465	-3.1
Housing	3,723	3,750	0.1
Foreign affairs and international assistance	4,477	6,048	6.2
Regional planning and development	1,847	2,355	5.0
Research establishments	1,419	2,273	9.9
Debt charges	57,790	47,008	-4.0
Other expenditures	1,857	2,043	1.9

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.

Table 3.7

Consumption taxes by level of government¹, Canada, 2002 to 2006

	2002	2003	2004	2005	2006
	millions of dollars				
Federal government	39,675	43,518	43,979	47,312	48,490
Goods and services tax	27,864	30,568	31,177	34,165	35,268
Other liquor taxes	1,273	1,208	1,199	1,096	1,136
Tobacco taxes	2,465	2,910	3,037	3,324	2,820
Racetrack betting tax	14	16	14	14	13
Gasoline and motive fuel taxes	4,758	4,873	5,081	4,864	5,172
Custom duties	3,018	3,189	2,804	3,041	3,409
Air transportation tax	0	446	406	387	350
Miscellaneous consumption taxes	284	308	260	421	322
Provincial and territorial governments	49,221	52,817	54,848	57,337	58,918
General sales tax	28,136	29,564	30,912	32,180	33,648
Alcoholic beverages and tobacco taxes	3,463	4,682	5,024	5,230	5,057
Amusement tax	573	571	532	537	535
Gasoline and motive fuel taxes	6,985	7,464	7,679	7,924	8,030
Remitted liquor profits	3,144	3,334	3,551	3,728	3,803
Remitted gaming profits	5,926	6,095	5,969	6,484	6,599
Other consumption taxes	994	1,107	1,181	1,253	1,248
Local governments	91	96	102	98	101
General sales tax	86	91	97	92	95
Amusement tax	5	5	5	6	6
Total consumption taxes	88,987	96,431	98,929	104,746	107,510

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.

Table 3.8**Federal, provincial and territorial government tax rates as of January 1, 2006, Canada**

	Personal income tax ¹						Corporate income tax	
	Low income rate	Middle income rate	High income rate ²	High income surtax ³	Basic personal amount	Indexation	General rate ⁴	Small business rate ⁵
	percent				dollars	year	percent	
Newfoundland and Labrador	10.57	16.16	18.02	9	7,410	...	14.00	5.0
Prince Edward Island	9.80	13.80	16.70	10	7,412	...	16.00	6.5
Nova Scotia	8.79	14.95	17.50	10	7,231	...	16.00	5.0
New Brunswick	9.68	14.82	17.84	0	8,061	2001 ¹⁴	13.00	2.0
Quebec	13.40	16.70	20.00	0	9,330 ¹⁵	2003	16.25	8.5
Ontario	6.05	9.15	11.16	36	8,377	2001	14.00	5.5
Manitoba	10.90	13.50	17.40	0	7,734	... ¹⁴	15.00	4.5
Saskatchewan	11.00	13.00	15.00	0	8,589	2004	17.00	5.0
Alberta	10.00	10.00	10.00	0	14,799	2000	11.50	3.0
British Columbia	6.05	9.15	14.70	0	8,858	2001	13.50	4.5
Yukon	7.04	9.68	12.76	5	8,328	2000	15.00	4.0
Northwest Territories	5.90	8.60	14.05	0	11,864	...	14.00	4.0
Nunavut	4.00	7.00	11.50	0	10,909	2001	12.00	4.0
Federal	15.00	22.00	29.00	0	9,039	2000	23.00	12.0

... not applicable

- The tax rates for Quebec have been adjusted to reflect the Quebec abatement of 16.5% and are Finance Canada estimates. However, several other idiosyncrasies of the Quebec personal income tax regime make comparisons to other provinces difficult.
- Rates are as follows: N.S., 16.67% and 17.50%; N.B., 16.52% and 17.84%; B.C., 11.7%, 13.7% and 14.7%; Y.T., 11.44% and 12.76%; N.W.T., 12.2% and 14.05%; Nvt., 9% and 11.5%; Federal, 26% and 29%.
- Rates for Ontario are 20% and 36%.
- General rates are as follows: Que., 9.9% to 16.25%; Federal, 21% to 23%. The rate for manufacturing and processing is 5% in N.L., 12% in Ont., 10% to 17% in Sask., 10.5% in B.C. and 2.5% in the Yukon.
- The rate for manufacturing and processing is 2.5% in the Yukon.
- Gasoline tax for motor vehicles.
- Does not include federal and provincial sales tax, where applicable.
- Rates of general capital tax for Manitoba are 0.3% to 0.5%. Capital tax for banks are as follows: N.L., 4%; P.E.I., 5%; N.S., 4%, N.B., 3%, Que., 1.05%; Ont., 0.6% to 0.9%; Man., 3%; Sask., 0.7% to 3.25%; Alta., 0%; B.C., 1% to 3%; Y.T., N.W.T. and Nvt, 0%; Federal, 1.15% to 1.4%.
- Rates for Quebec are 2.70% to 4.26%.
- Health premiums for families, in dollars per month, are as follows: Ont., 0 to 75; Alta., 0 to 88; B.C., 0 to 108. Health premiums for singles, in dollars per month, are as follows: Ont., 0 to 75; Alta., 0 to 44; B.C., 0 to 54. Singles do not pay a health premium for the following: N.L., PE.I., N.S., N.B., Que., Man., Sask., Y.T., N.W.T., Nvt. and Federal.
- Rates are as follows: N.S., 3% and 4%; N.B., 2% and 3%; Que., 2% and 3%; Ont., 2% and 3% to 3.5%; Man., 2% and 3%; Sask., 3% and 4%; Alta., 2% and 3%; B.C., 2% and 4% to 4.4%. The lower rate applies to life, sickness and accident insurance.

Table 3.8

Federal, provincial and territorial government tax rates as of January 1, 2006, Canada

	Sales tax	Gasoline tax ^{6,7}	Tobacco tax ⁷	Capital tax ⁸	Payroll tax ⁹	Health premiums ¹⁰	Insurance premiums ¹¹
				General		Families	
	percent	cents / litre	cents / cigarette	percent		dollars / month	percent
Newfoundland and Labrador	8.0	16.5	17.00	0.00	2.00 ¹²	0	4.0
Prince Edward Island	10.0	11.5	17.45	0.00	0.00	0	3.5 ¹³
Nova Scotia	8.0	15.5	15.52	0.60	0.00	0	4.0
New Brunswick	8.0	14.5	11.75	0.25	0.00	0	3.0
Quebec	7.5	15.2 ¹⁶	10.30	0.53 ¹⁷	4.26	0	3.0
Ontario	8.0	14.7	11.73	0.30	1.95	75 ¹⁸	3.5
Manitoba	7.0	11.5	17.50	0.50	2.15 ¹⁹	0	3.0
Saskatchewan	7.0	15.0	17.50	0.60	0.00	0	4.0
Alberta	0.0	9.0	16.00	0.00	0.00	88 ²⁰	3.0
British Columbia	7.0	14.5 ¹⁶	17.90	0.00	0.00	108	4.4
Yukon	0.0	6.2	13.20	0.00	0.00	0	2.0 ²¹
Northwest Territories	0.0	10.7	21.00	0.00	2.00	0	3.0
Nunavut	0.0	6.4	15.60	0.00	1.00	0	3.0
Federal	7.0	10.0	7.93	0.00	1.95	0	0.0

12. Payroll tax exemption: Employers with payroll < \$600,000 no payroll tax; Employers with payroll >\$600,000 but < \$700,000 exemption threshold phased down to \$500,000; For employers with payroll > \$700,000 there is a \$500,000 tax free deduction.

13. For P.E.I., the rate for life, sickness and accident insurance, as well as insurance other than life (which includes property insurance) is 3.5%. For fire insurance, the premium tax rate is 1.0%.

14. For Manitoba, reviewed annually and announced in the budget. For New Brunswick, personal income tax indexation was suspended for taxation year 2004 only.

15. The basic personal/spousal amount includes a complementary amount equal to \$2,965.

16. 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.

17. The Quebec financial institutions capital tax includes the base rate of 1.20% and a compensatory tax of 0.25%.

18. 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.

19. Payrolls under \$1 million are exempt from the payroll tax.

20. Seniors are exempt from paying health insurance premiums.

21. For the Yukon, the rate for life, sickness and accident insurance, as well as insurance other than life (which includes property insurance) is 2.0%. For fire insurance and property damage, the premium tax rate is 1.0%.

Source: Finance Canada

Related products

Selected publications from Statistics Canada

12-589-X	Guide to the Public Sector of Canada (forthcoming)
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
183-0003	Federal government employment, wages and salaries in census metropolitan areas for the month of September
183-0004	Department of National Defence, military personnel and wages and salaries
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, fiscal years ended March 31
183-0016	Imports and exports of alcoholic beverages, by value and volume for selected countries, fiscal years ended March 31
183-0017	Net income of provincial and territorial liquor authorities and government revenue from the control and sale of alcoholic beverages, fiscal years ended March 31
183-0018	Reconciliation of net income of liquor authorities with total revenue specifically derived from the control and sale of alcoholic beverages, fiscal years ended March 31
183-0019	Volume of sales of alcoholic beverages in litres of absolute alcohol and per capita 15 years and over, fiscal years ended March 31
183-0020	Provincial and territorial retail trade of alcoholic beverages, fiscal years ended March 31
183-0021	Federal public sector employment reconciliation of Treasury Board of Canada Secretariat, Public Service Commission of Canada and Statistics Canada statistical universes, as at December 31
183-0022	Reconciliation of public sector employment and public administration employment
385-0001	Consolidated federal, provincial, territorial and local government revenue and expenditures, for fiscal year ending March 31
385-0002	Federal, provincial and territorial general government revenue and expenditures, for fiscal year ending March 31
385-0003	Local government revenue and expenditures, year ending December 31
385-0004	Local general government revenue and expenditures, year ending December 31
385-0005	Federal, provincial and territorial non-autonomous pension plans, revenue and expenditures, for fiscal year ending March 31
385-0006	Canada and Quebec Pension Plans revenue and expenditures, for fiscal year ending March 31
385-0007	University and college revenue and expenditures, for fiscal year ending March 31

385-0008	Health and social service institutions revenue and expenditures, for fiscal year ending March 31
385-0009	School board revenue and expenditures, year ending December 31
385-0010	Federal government debt, for fiscal year ending March 31
385-0011	Federal government enterprise finance, income and expenses, year ending December 31
385-0012	Federal government enterprise finance, unappropriated surplus, year ending December 31
385-0013	Federal government enterprise finance, balance sheet, year ending December 31
385-0014	Balance sheet of federal, provincial and territorial general and local governments
385-0015	Income and expenses of provincial, territorial and local government enterprises, by industry
385-0016	Assets, liabilities and net worth of provincial and territorial government enterprises, by industry, year ending January 1
385-0017	Net financial debt of federal, provincial and territorial general and local governments
385-0018	Federal, provincial and territorial non-autonomous pension plans balance sheet, for fiscal year ending March 31
385-0019	Canada and Quebec Pension Plans (CPP and QPP) balance sheet, for fiscal year ending March 31
385-0021	Reconciliation of expenditures of universities and colleges on a Financial Management System (FMS) basis to expenditures on postsecondary education as per Centre for Education Statistics (CES), for fiscal year ending March 31
385-0022	Reconciliation of provincial and territorial government revenue and expenditures from budgetary documents to the Financial Management System (FMS), for fiscal year ending March 31
385-0023	Reconciliation of federal government revenue and expenditures from public accounts to the Financial Management Systems (FMS), for fiscal year ending March 31
385-0024	Local general government revenue and expenditures, current and capital accounts, year ending December 31
385-0025	Reconciliation of federal general government balance sheet from public accounts to the Financial Management System (FMS), as at March 31
385-0026	Debt guaranteed by provincial and territorial general governments
385-0027	Provincial and territorial general government capital transfers for debt repayment to other government sub-sectors
385-0028	Provincial and territorial government debt charges due to borrowing on behalf of government business enterprises, municipalities and school boards, for fiscal year ending March 31