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75F0002MIE - 00002

## **Bridging Two Surveys: An Integrated Series of Income Data From SCF and SLID 1989-1997**

Prepared by:  
Cathy Cotton

January 2000



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# **Bridging Two Surveys: An Integrated Series of Income Data from SCF and SLID 1989-1997**

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January 2000

Catalogue no. 75F0002MIE - 00002  
ISSN 0000-0000

Catalogue no. 75F0002MPE - 00002  
ISSN 0000-0000

Frequency: Irr.

Ottawa

La version française de cette publication est disponible sur demande

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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 co-operation and goodwill.*

## **ABSTRACT**

Statistics Canada's family income data has been based on the Survey of Consumer Finances (SCF) for many years. The Survey of Labour and Income Dynamics (SLID) has been collecting longitudinal labour market and income data since 1993, and is also capable of producing annual cross-sectional data. Estimates from the two surveys line up well and tell essentially the same story.

This paper presents several of the most important income series. These integrated series use SCF data up to and including reference year 1995. From 1996 onwards, the data come from SLID.

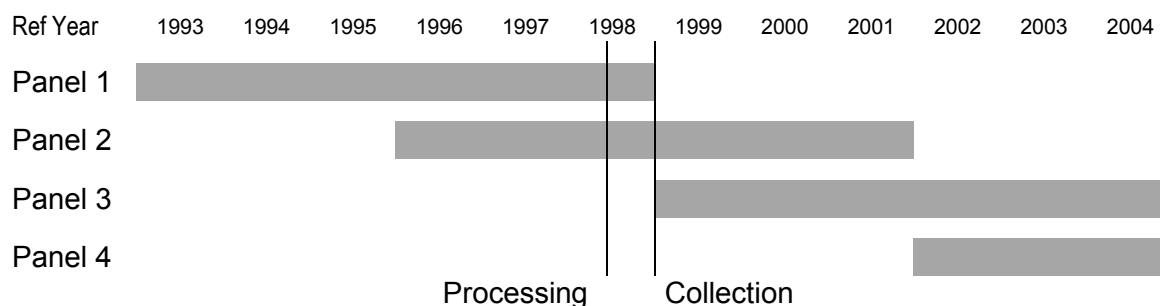
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# 1. BACKGROUND

Statistics Canada's family income data has been based on the Survey of Consumer Finances (SCF) for many years. In 1995, the planning began to replace the SCF with the Survey of Labour and Income Dynamics (SLID) – a relatively new longitudinal survey with similar income content and much more detailed labour content.

SLID began collecting data with the 1993 reference year. This panel would be followed for a six-year period. In 1996 the second panel was introduced, doubling the sample size. This pattern of rotating, overlapping panels is shown in the chart below. At the time of release of this document, 1998 data were being processed. Collection of the 1999 labour data will take place in January and February 2000, while collection of 1999 income data will take place in May 2000.



One of the differences between the two surveys is that SLID asks for permission to use the respondent's tax data. When permission is received, a link is made to the tax file to pick up the respondent's income sources and reported amounts. When permission is not granted (or if no tax return was filed) the information is collected via telephone interview. SLID's use of tax data reduces attrition, non-response and measurement error in the reported income data. In SCF, all information was based on telephone interviews.

The SCF sample consists of two-thirds of the Labour Force Survey (LFS) sample. In 1997 SCF had 53,000 responses from persons 15 years and over, for a response rate of 78%.

SLID's sample is also drawn from former LFS respondents. At the point of sample selection, it consists of two-thirds of the Labour Force Survey sample. However, SLID follows the sample (called "longitudinal respondents") even if they move. In addition to longitudinal respondents, SLID also interviews cohabitants – persons who join the households of longitudinal sample members. In 1997, SLID had 52,000 persons aged 16 years and over who responded to the income interview. Increased stability due to a longitudinal sample compensates for SLID's slightly smaller sample size.

Attrition is always an issue in longitudinal surveys. In SLID adjustments are made to reduce the bias due to non-response by modeling the propensity to respond according to different characteristics of non-respondents. Longitudinal response rates are computed independently by panel since these rates can vary considerably depending on the number of years in sample. In 1997, 83.2% of those originally selected in panel 1

responded to the survey (after 5 years in sample) and 87.4% of panel 2 responded (after 2 years in sample).

During the last few years, the SLID and SCF teams have worked together to document and reduce differences in their estimates. The estimates from the two sources line up very well and tell essentially the same story. Had the major Statistics Canada income releases over the past five years been based on SLID rather than SCF, the main messages reaching the public would have been no different. A detailed comparison of the estimates of the two surveys may be found in "A Comparison of the Results of the Survey of Labour and Income Dynamics (SLID) and the Survey of Consumer Finances (SCF) 1993-1997", Income Research Paper Series, Statistics Canada, 7F002M-99007.

## 2. CONTENTS OF THIS PAPER

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This paper presents several of the most important income series. These integrated series use SCF data up to and including reference year 1995. From 1996 onwards, the data come from SLID. The data, expressed in 1997 dollars, are shown beside each chart. The first three series of charts (Section 4 to Section 6) show average total income, market income and income after tax.

*Market income* is defined as pre-tax income from employment, investment and private pensions.

*Total income* refers to market income plus government transfers such as Old Age Security, Employment Insurance and social assistance

*Income after tax* is calculated by adding government transfers to market income (giving total income) and subtracting income taxes.

Two series of charts (Section 7 and Section 8) show before tax and after tax low income rates, based on Low Income Cutoffs (LICOs).

These series provide data users with advance information on the series that will be published beginning with the 1998 reference year. The decision was taken to make the "break" between the SCF and the SLID series in 1996 – the first year that SLID reached full sample. Thus, when the 1997 to 1998 changes are published in 2000, estimates from both years will be based on SLID.

## 3. FUTURE ADJUSTMENTS

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The integrated series do not include the effect of adjustments to sample weights that are planned for implementation in the 1999 reference year. These revisions will have an impact on estimates from both surveys and are not related to the switch from SCF to SLID.

The first revision is needed to move from population estimates based on the 1991 Census to estimates based on the 1996 Census. The second revision will benchmark the number of families and unattached individuals to independent estimates recently

developed at Statistics Canada. The third revision will adjust the survey income distribution to line up better with the distribution observed in tax data.

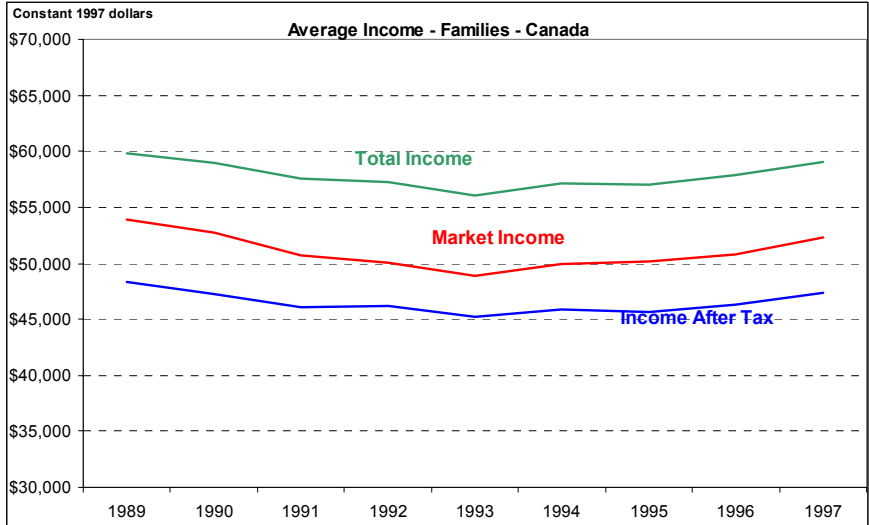
All three revisions will be introduced in the 1999 reference year to minimize the impact on users.



## 4. AVERAGE INCOME – ECONOMIC FAMILIES

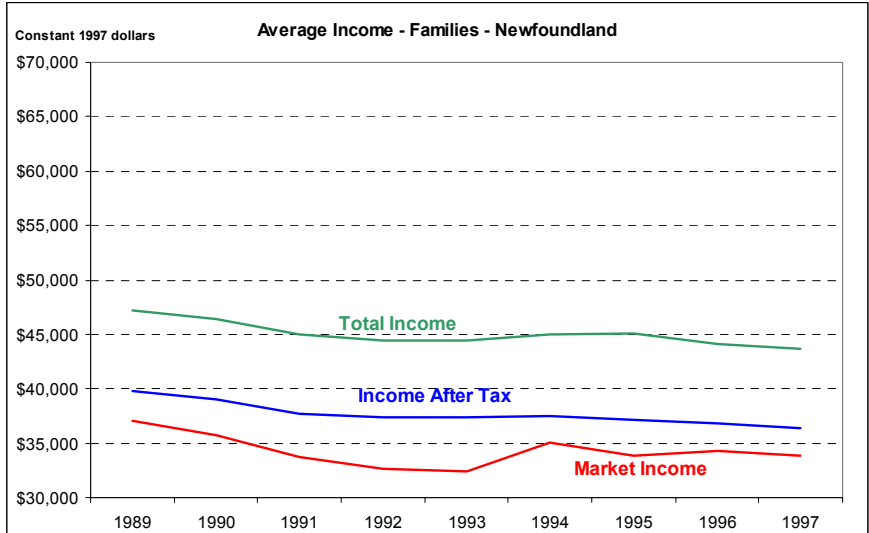
Canada - constant 1997 dollars

	Economic Families 2+		
	Total Income	Market Income	Income After Tax
1989	59,862	53,937	48,311
1990	58,942	52,685	47,286
1991	57,537	50,707	46,126
1992	57,222	50,046	46,193
1993	56,045	48,830	45,268
1994	57,095	49,955	45,849
1995	56,997	50,120	45,689
1996	57,853	50,819	46,257
1997	59,115	52,286	47,401



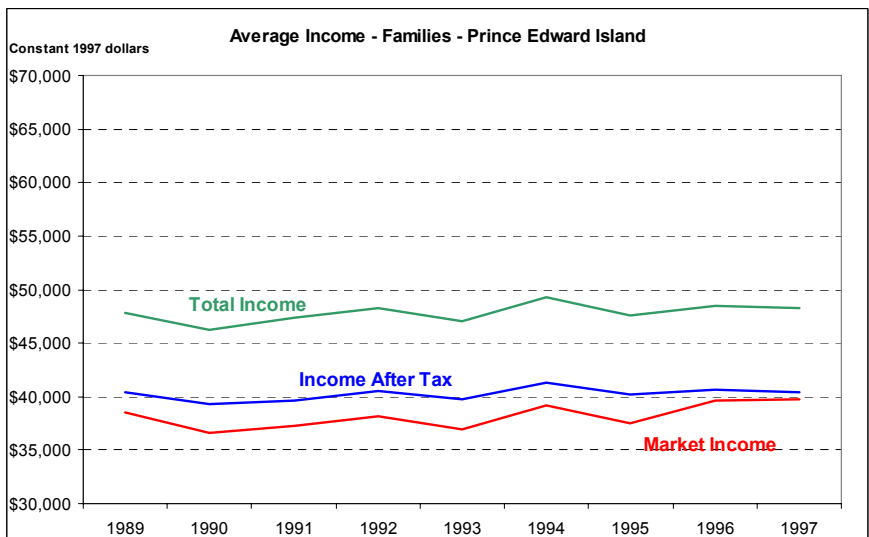
Newfoundland - constant 1997 dollars

	Economic Families 2+		
	Total Income	Market Income	Income After Tax
1989	47,220	37,040	39,791
1990	46,421	35,680	39,033
1991	44,990	33,755	37,719
1992	44,406	32,624	37,410
1993	44,488	32,445	37,415
1994	44,997	35,019	37,530
1995	45,139	33,830	37,175
1996	44,084	34,269	36,848
1997	43,671	33,900	36,426



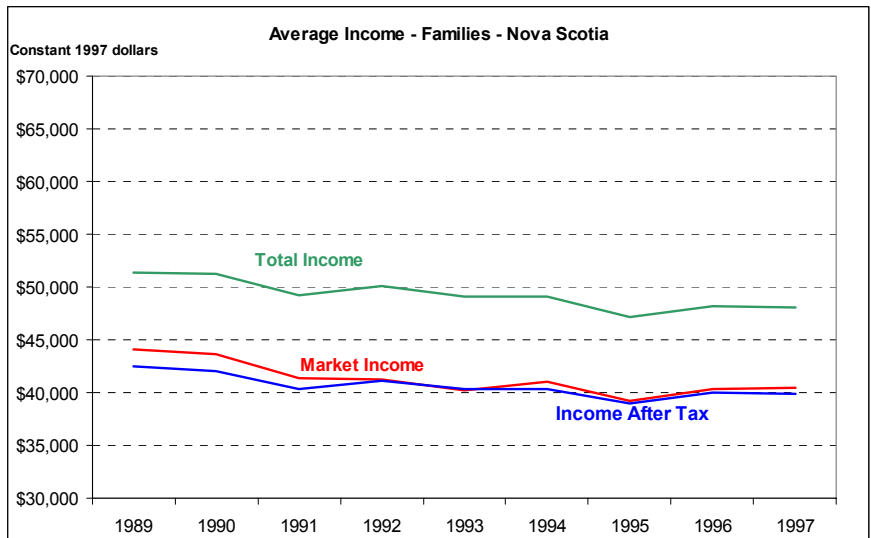
Prince Edward Island - constant 1997 dollars

	Economic Families 2+		
	Total Income	Market Income	Income After Tax
1989	47,790	38,504	40,469
1990	46,263	36,577	39,289
1991	47,328	37,321	39,688
1992	48,231	38,131	40,525
1993	47,015	36,943	39,728
1994	49,282	39,151	41,335
1995	47,632	37,500	40,194
1996	48,541	39,588	40,637
1997	48,307	39,792	40,402



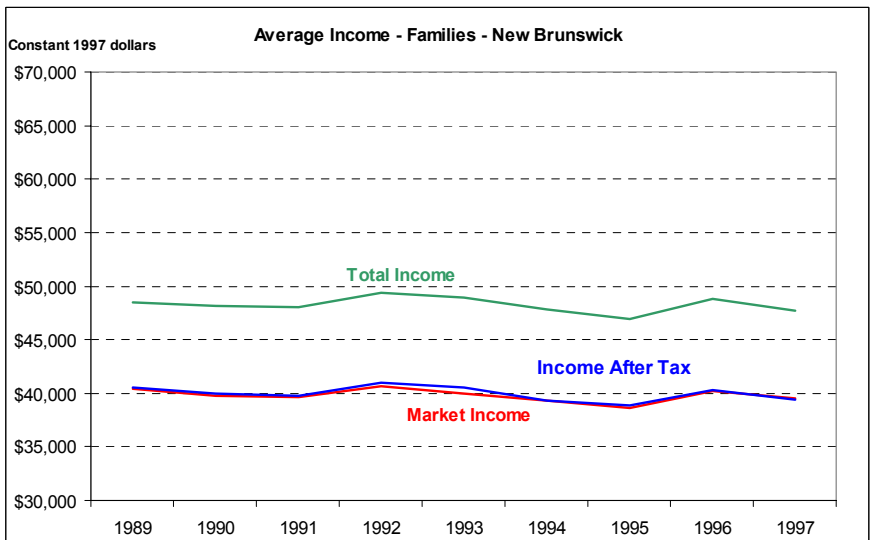
Nova Scotia - constant 1997 dollars

	Economic Families 2+		
	Total Income	Market Income	Income After Tax
1989	51,366	44,056	42,548
1990	51,203	43,659	42,093
1991	49,185	41,355	40,314
1992	50,169	41,307	41,139
1993	49,048	40,199	40,293
1994	49,052	41,064	40,343
1995	47,163	39,246	39,012
1996	48,197	40,305	39,954
1997	48,044	40,423	39,871



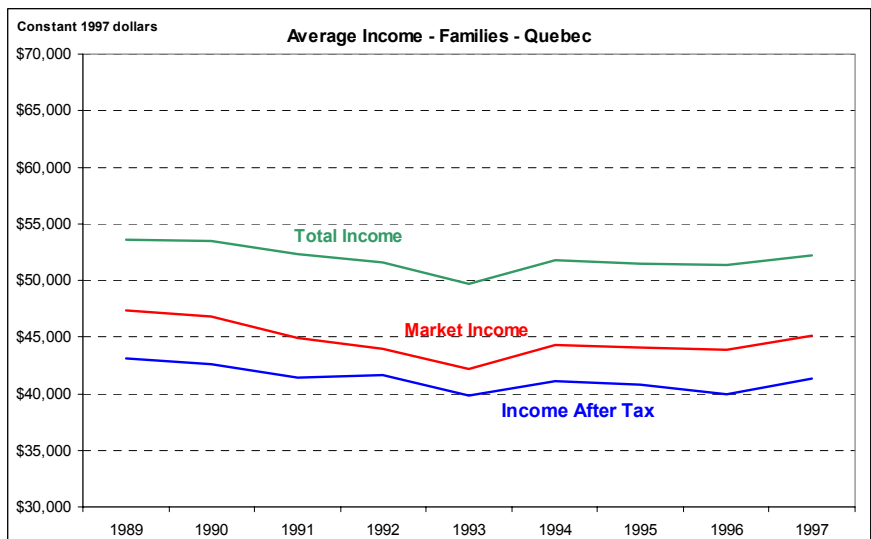
New Brunswick - constant 1997 dollars

	Economic Families 2+		
	Total Income	Market Income	Income After Tax
1989	48,480	40,374	40,507
1990	48,194	39,753	39,984
1991	47,998	39,588	39,731
1992	49,331	40,681	40,928
1993	48,905	39,930	40,541
1994	47,865	39,335	39,309
1995	46,958	38,603	38,802
1996	48,806	40,163	40,279
1997	47,695	39,537	39,427



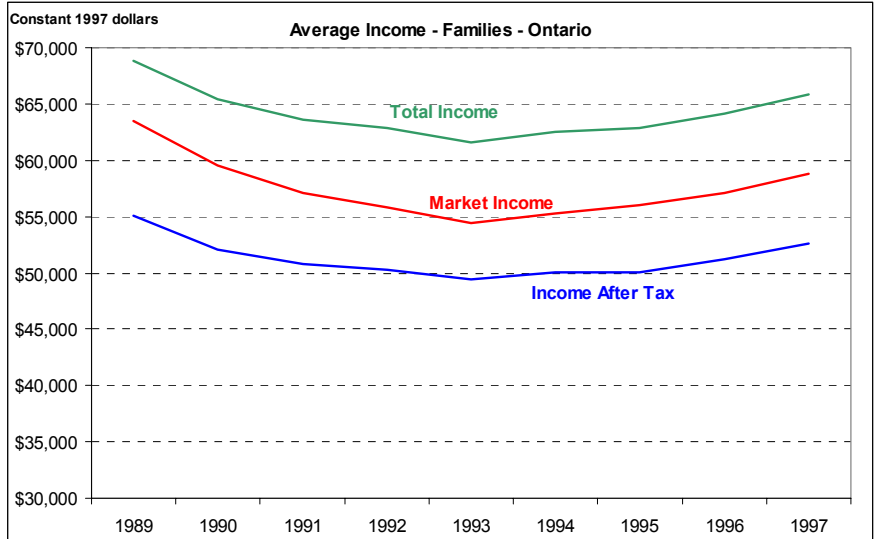
Quebec - constant 1997 dollars

	Economic Families 2+		
	Total Income	Market Income	Income After Tax
1989	53,634	47,367	43,138
1990	53,492	46,798	42,583
1991	52,363	44,899	41,472
1992	51,553	43,997	41,592
1993	49,695	42,180	39,826
1994	51,799	44,238	41,060
1995	51,430	44,126	40,830
1996	51,362	43,911	39,993
1997	52,255	45,128	41,338



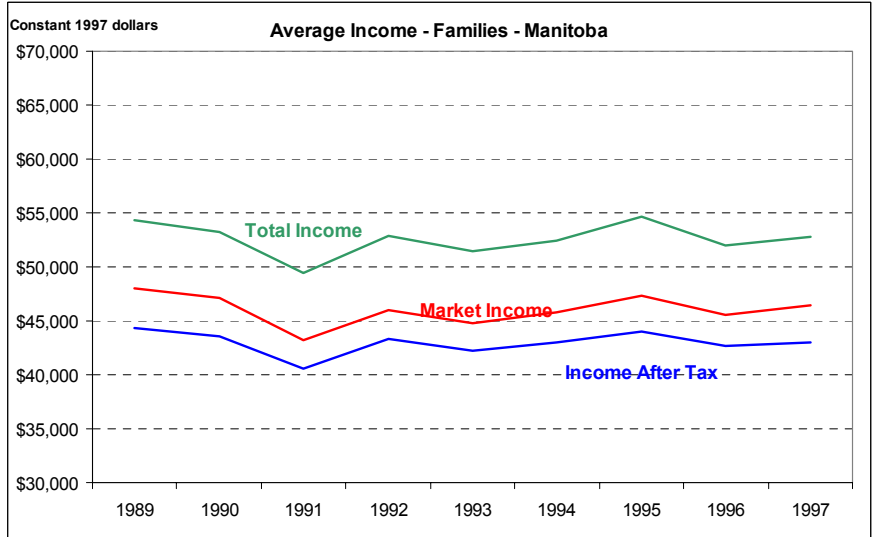
Ontario - constant 1997 dollars

	Economic Families 2+		
	Total Income	Market Income	Income After Tax
1989	68,818	63,484	55,065
1990	65,383	59,570	52,105
1991	63,637	57,130	50,838
1992	62,812	55,764	50,219
1993	61,538	54,425	49,443
1994	62,547	55,310	50,037
1995	62,853	56,064	50,065
1996	64,139	57,073	51,240
1997	65,842	58,829	52,666



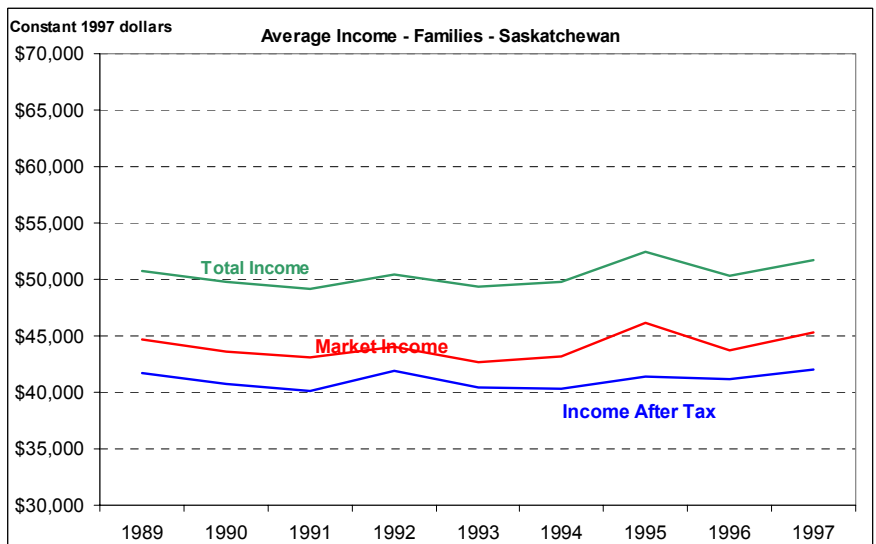
Manitoba - constant 1997 dollars

	Economic Families 2+		
	Total Income	Market Income	Income After Tax
1989	54,282	48,000	44,295
1990	53,174	47,082	43,577
1991	49,426	43,180	40,594
1992	52,906	46,021	43,350
1993	51,441	44,815	42,208
1994	52,452	45,731	43,019
1995	54,646	47,297	43,975
1996	51,946	45,502	42,650
1997	52,748	46,486	43,042



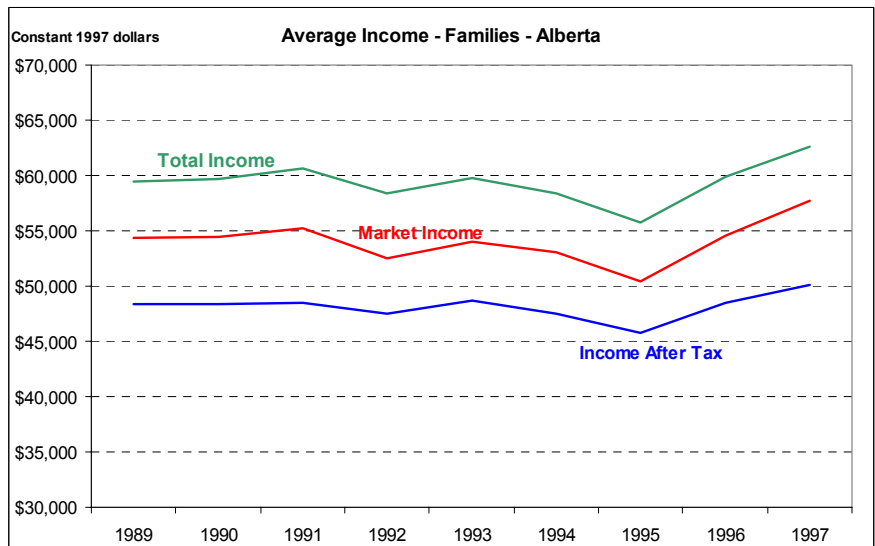
Saskatchewan - constant 1997 dollars

	Economic Families 2+		
	Total Income	Market Income	Income After Tax
1989	50,698	44,709	41,715
1990	49,808	43,616	40,743
1991	49,196	43,080	40,071
1992	50,469	44,006	41,915
1993	49,356	42,616	40,435
1994	49,772	43,166	40,344
1995	52,406	46,184	41,375
1996	50,343	43,759	41,210
1997	51,742	45,364	41,973



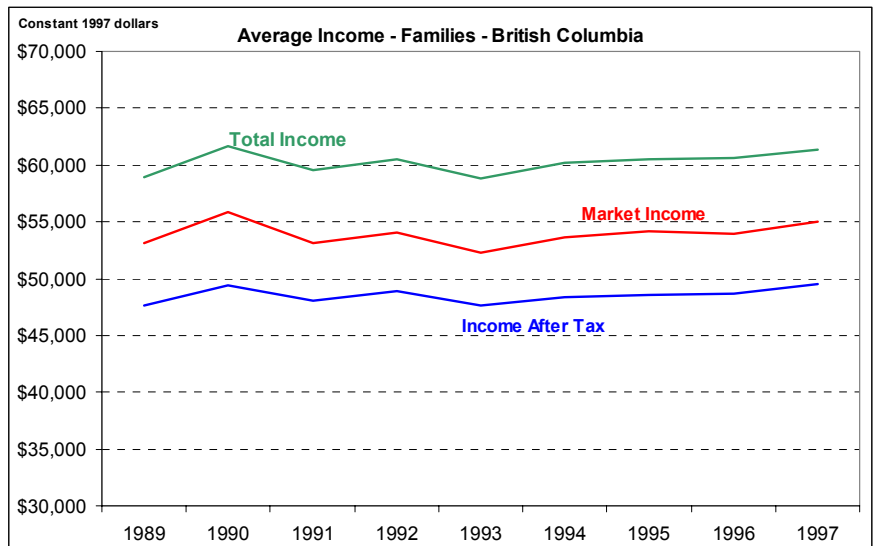
Alberta - constant 1997 dollars

	Economic Families 2+		
	Total Income	Market Income	Income After Tax
1989	59,429	54,381	48,404
1990	59,663	54,457	48,343
1991	60,668	55,241	48,523
1992	58,399	52,543	47,476
1993	59,802	54,033	48,673
1994	58,363	53,080	47,543
1995	55,805	50,459	45,733
1996	59,848	54,526	48,518
1997	62,625	57,694	50,076



British Columbia - constant 1997 dollars

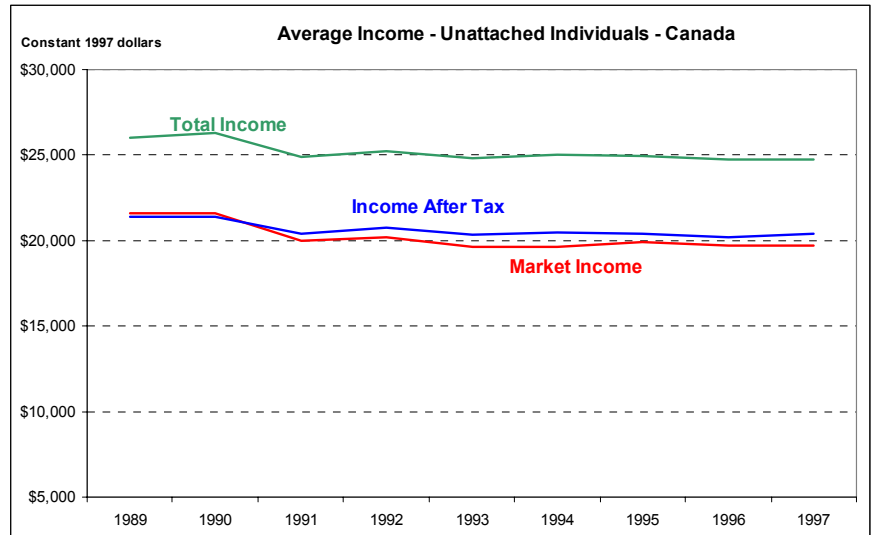
	Economic Families 2+		
	Total Income	Market Income	Income After Tax
1989	58,898	53,150	47,579
1990	61,690	55,879	49,429
1991	59,510	53,125	48,072
1992	60,480	54,102	48,874
1993	58,779	52,226	47,575
1994	60,146	53,643	48,376
1995	60,489	54,211	48,624
1996	60,559	53,981	48,685
1997	61,334	54,965	49,573



## 5. AVERAGE INCOME – UNATTACHED INDIVIDUALS

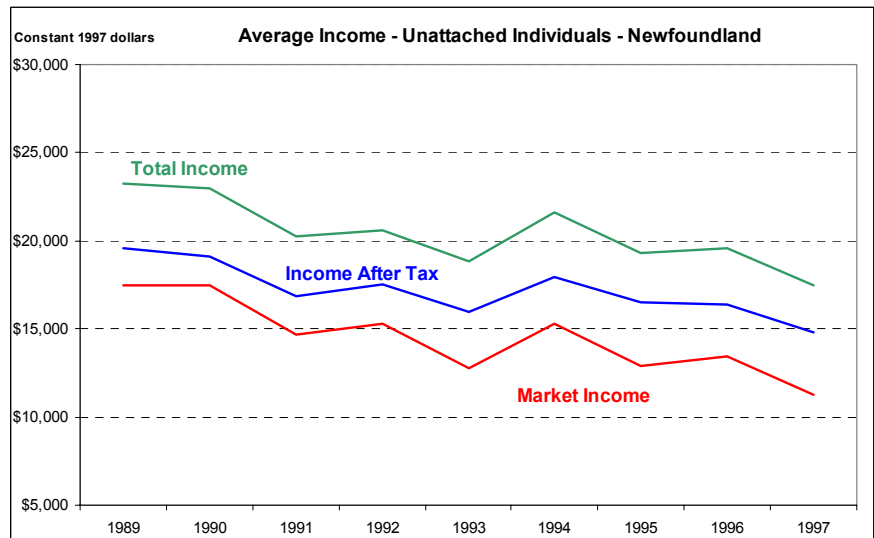
### Canada - constant 1997 dollars

	Unattached Individuals		
	Total Income	Market Income	Income After Tax
1989	25,990	21,620	21,406
1990	26,262	21,624	21,373
1991	24,918	20,006	20,417
1992	25,273	20,227	20,773
1993	24,823	19,627	20,365
1994	25,036	19,611	20,469
1995	24,931	19,888	20,391
1996	24,770	19,714	20,213
1997	24,745	19,681	20,394



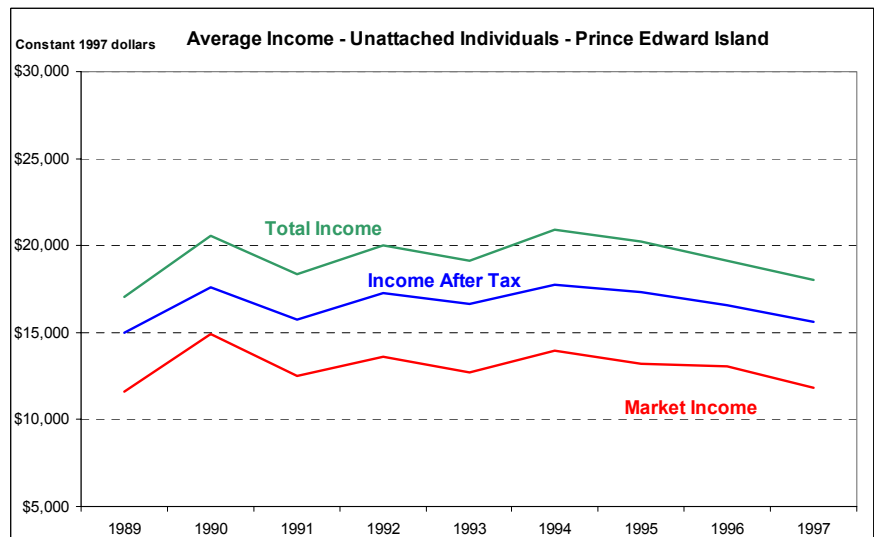
### Newfoundland - constant 1997 dollars

	Unattached Individuals		
	Total Income	Market Income	Income After Tax
1989	23,263	17,465	19,563
1990	22,976	17,465	19,113
1991	20,246	14,646	16,860
1992	20,623	15,301	17,559
1993	18,861	12,787	15,939
1994	21,615	15,297	17,936
1995	19,339	12,909	16,533
1996	19,599	13,448	16,365
1997	17,466	11,296	14,829



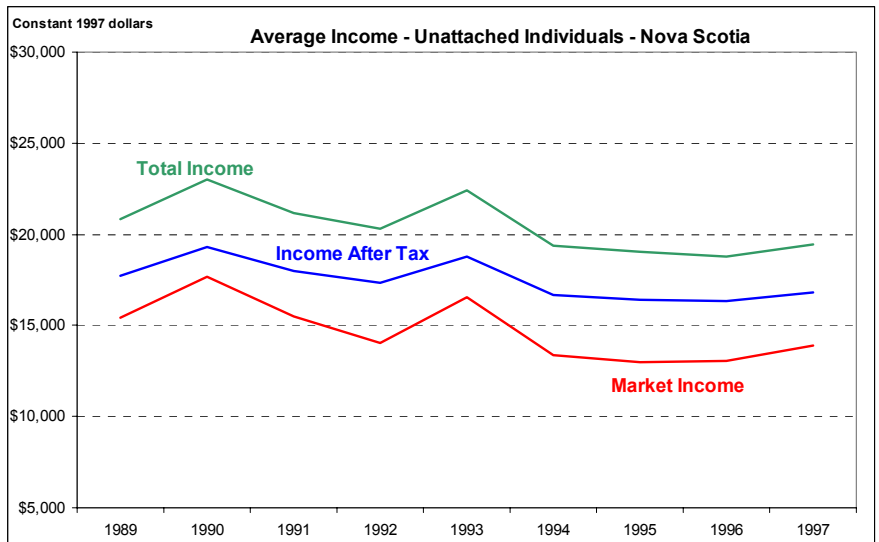
### Prince Edward Island - constant 1997 dollars

	Unattached Individuals		
	Total Income	Market Income	Income After Tax
1989	17,077	11,601	14,966
1990	20,557	14,941	17,632
1991	18,334	12,497	15,761
1992	20,036	13,602	17,249
1993	19,149	12,722	16,627
1994	20,901	13,927	17,750
1995	20,204	13,207	17,339
1996	19,118	13,026	16,577
1997	18,026	11,821	15,572



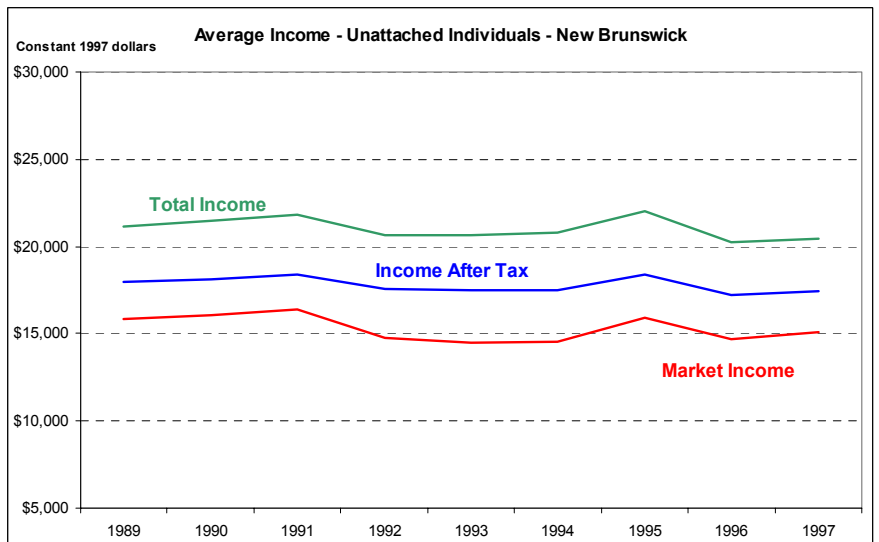
Nova Scotia - constant 1997 dollars

	Unattached Individuals		
	Total Income	Market Income	Income After Tax
1989	20,806	15,426	17,725
1990	22,987	17,640	19,328
1991	21,184	15,459	18,004
1992	20,322	14,021	17,328
1993	22,382	16,560	18,754
1994	19,410	13,365	16,707
1995	19,072	12,970	16,403
1996	18,783	13,061	16,355
1997	19,458	13,882	16,799



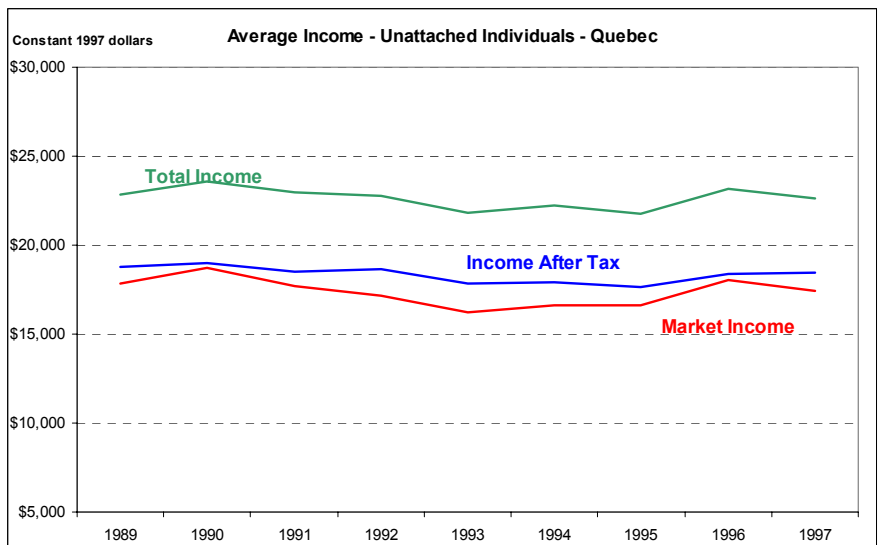
New Brunswick - constant 1997 dollars

	Unattached Individuals		
	Total Income	Market Income	Income After Tax
1989	21,122	15,872	17,957
1990	21,491	16,051	18,119
1991	21,845	16,382	18,369
1992	20,626	14,720	17,541
1993	20,677	14,455	17,500
1994	20,777	14,527	17,511
1995	22,001	15,910	18,383
1996	20,214	14,663	17,246
1997	20,450	15,100	17,421



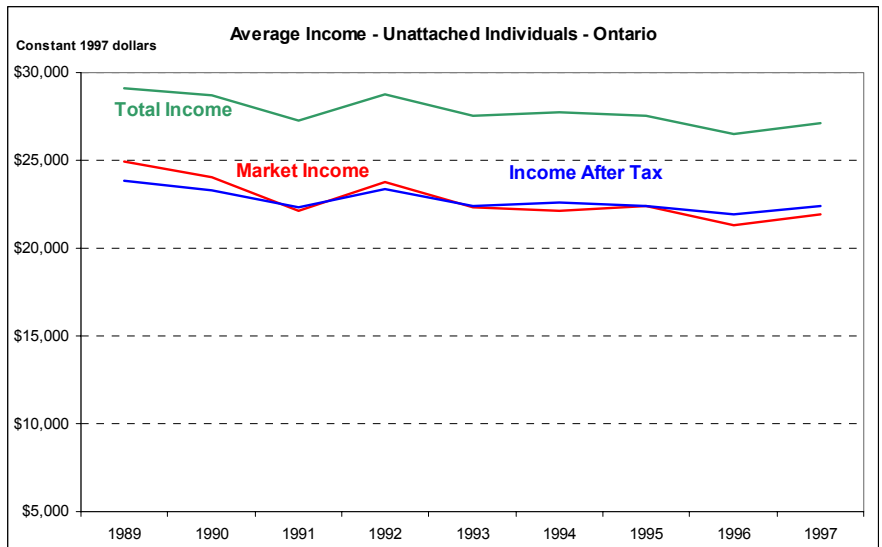
Quebec - constant 1997 dollars

	Unattached Individuals		
	Total Income	Market Income	Income After Tax
1989	22,846	17,857	18,775
1990	23,594	18,691	19,018
1991	22,992	17,690	18,521
1992	22,788	17,163	18,647
1993	21,854	16,236	17,842
1994	22,212	16,618	17,914
1995	21,778	16,600	17,613
1996	23,164	18,055	18,360
1997	22,644	17,446	18,471



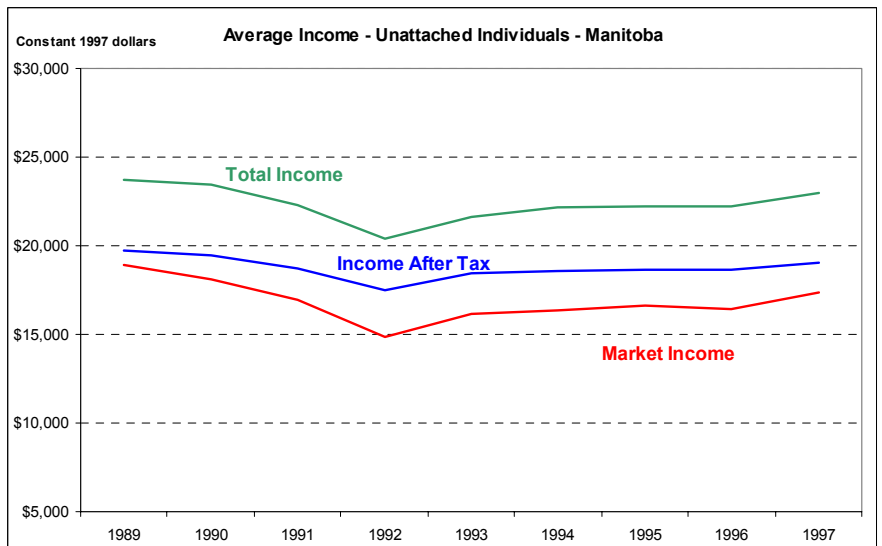
Ontario - constant 1997 dollars

	Unattached Individuals		
	Total Income	Market Income	Income After Tax
1989	29,143	24,926	23,828
1990	28,692	24,014	23,312
1991	27,263	22,155	22,308
1992	28,786	23,746	23,370
1993	27,507	22,339	22,371
1994	27,749	22,137	22,592
1995	27,516	22,411	22,428
1996	26,537	21,318	21,886
1997	27,123	21,888	22,431



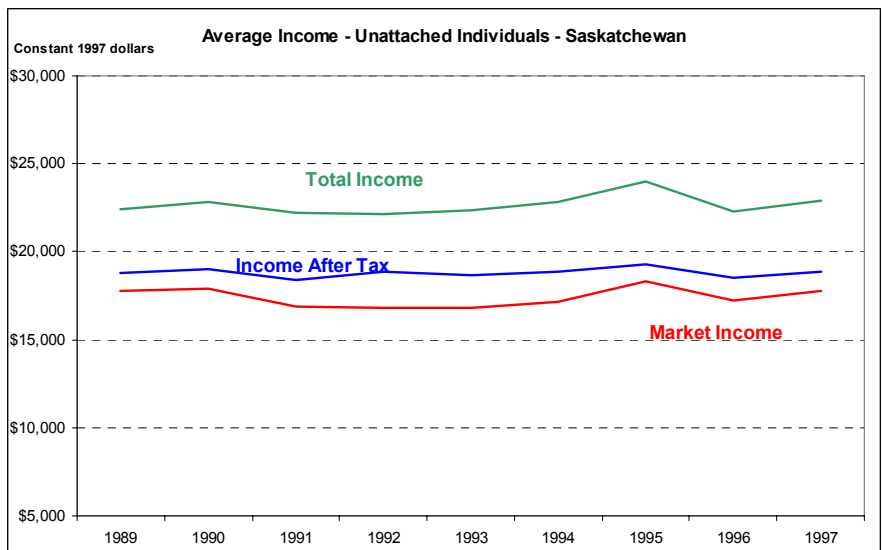
Manitoba - constant 1997 dollars

	Unattached Individuals		
	Total Income	Market Income	Income After Tax
1989	23,723	18,934	19,755
1990	23,428	18,132	19,439
1991	22,286	16,947	18,714
1992	20,382	14,842	17,485
1993	21,605	16,149	18,417
1994	22,187	16,341	18,597
1995	22,237	16,602	18,672
1996	22,244	16,395	18,638
1997	22,946	17,378	19,036



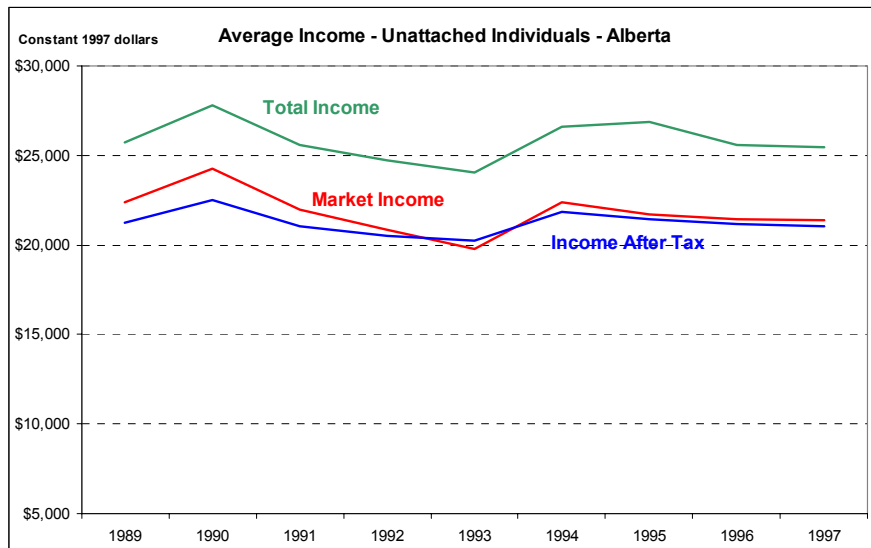
Saskatchewan - constant 1997 dollars

	Unattached Individuals		
	Total Income	Market Income	Income After Tax
1989	22,419	17,768	18,794
1990	22,831	17,931	19,004
1991	22,212	16,863	18,404
1992	22,116	16,818	18,890
1993	22,328	16,828	18,654
1994	22,827	17,142	18,838
1995	23,955	18,326	19,298
1996	22,296	17,201	18,492
1997	22,901	17,771	18,844



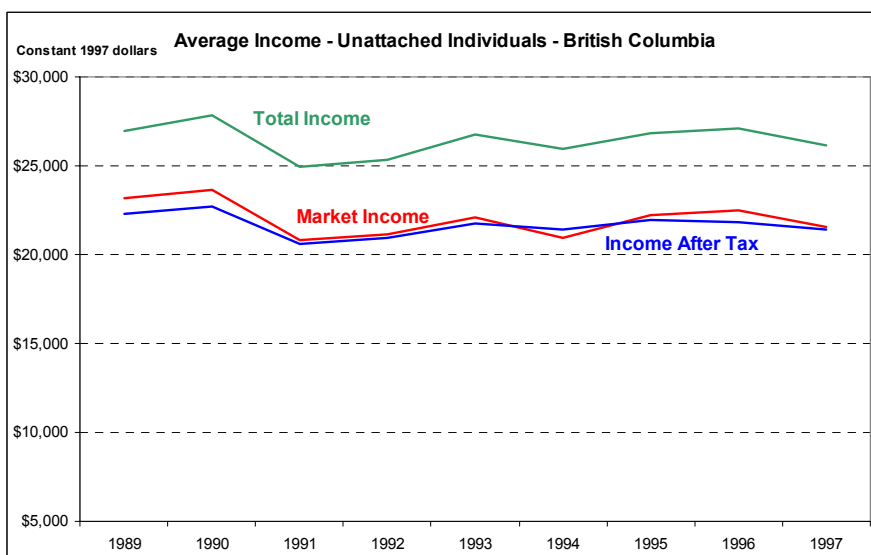
Alberta - constant 1997 dollars

	Unattached Individuals		
	Total Income	Market Income	Income After Tax
1989	25,699	22,366	21,219
1990	27,813	24,284	22,512
1991	25,609	21,985	21,032
1992	24,723	20,818	20,501
1993	24,051	19,785	20,270
1994	26,595	22,385	21,822
1995	26,830	21,736	21,435
1996	25,566	21,411	21,208
1997	25,487	21,380	21,038



British Columbia - constant 1997 dollars

	Unattached Individuals		
	Total Income	Market Income	Income After Tax
1989	26,963	23,187	22,312
1990	27,844	23,655	22,727
1991	24,932	20,816	20,619
1992	25,357	21,149	20,945
1993	26,771	22,118	21,772
1994	25,963	20,969	21,396
1995	26,826	22,246	21,971
1996	27,095	22,514	21,855
1997	26,171	21,582	21,438

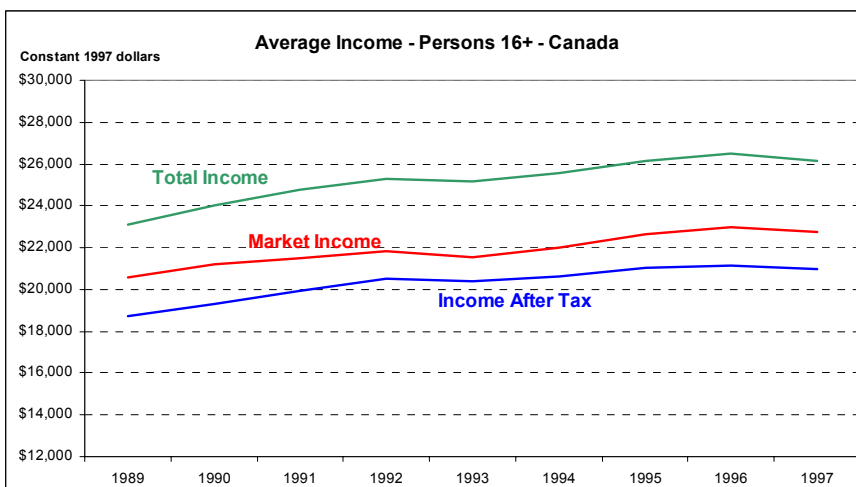




## 6. AVERAGE INCOME – PERSONS 16+ WITH INCOME

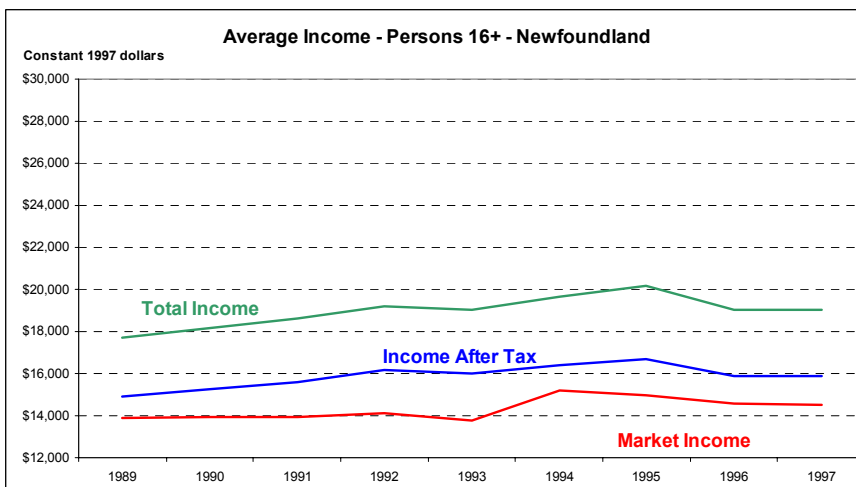
Canada - constant 1997 dollars

	Persons 16+		
	Total Income	Market Income	Income After Tax
1989	23,123	20,577	18,720
1990	24,032	21,199	19,322
1991	24,762	21,498	19,922
1992	25,301	21,820	20,485
1993	25,158	21,566	20,374
1994	25,584	21,980	20,607
1995	26,133	22,619	21,019
1996	26,493	22,979	21,151
1997	26,163	22,765	20,950



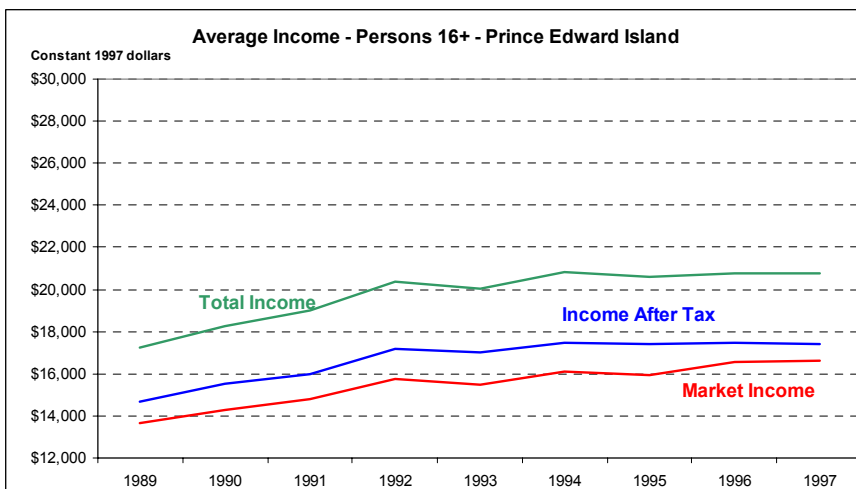
Newfoundland - constant 1997 dollars

	Persons 16+		
	Total Income	Market Income	Income After Tax
1989	17,732	13,867	14,940
1990	18,196	13,947	15,283
1991	18,616	13,930	15,596
1992	19,197	14,138	16,184
1993	19,047	13,788	16,025
1994	19,661	15,180	16,390
1995	20,196	14,985	16,686
1996	19,004	14,591	15,884
1997	19,025	14,521	15,898



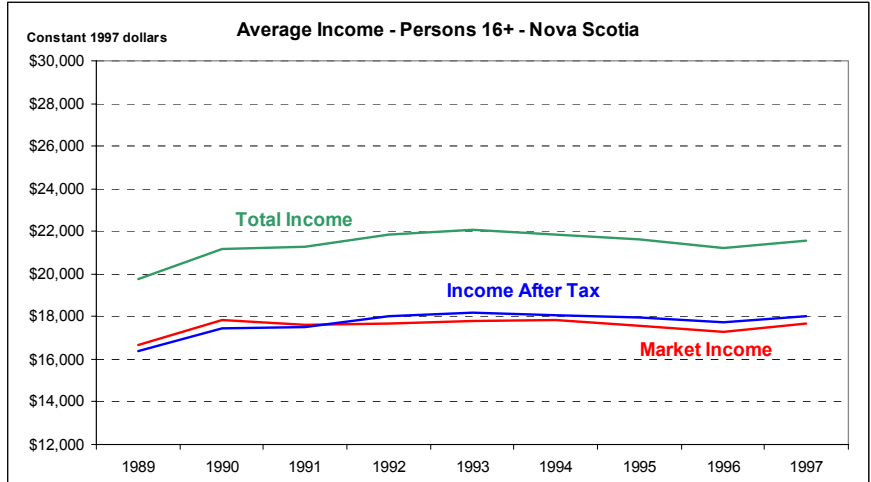
Prince Edward Island - constant 1997 dollars

	Persons 16+		
	Total Income	Market Income	Income After Tax
1989	17,249	13,671	14,651
1990	18,245	14,289	15,513
1991	19,015	14,772	15,990
1992	20,389	15,765	17,188
1993	20,052	15,450	17,001
1994	20,812	16,093	17,489
1995	20,617	15,938	17,434
1996	20,777	16,576	17,477
1997	20,755	16,633	17,434



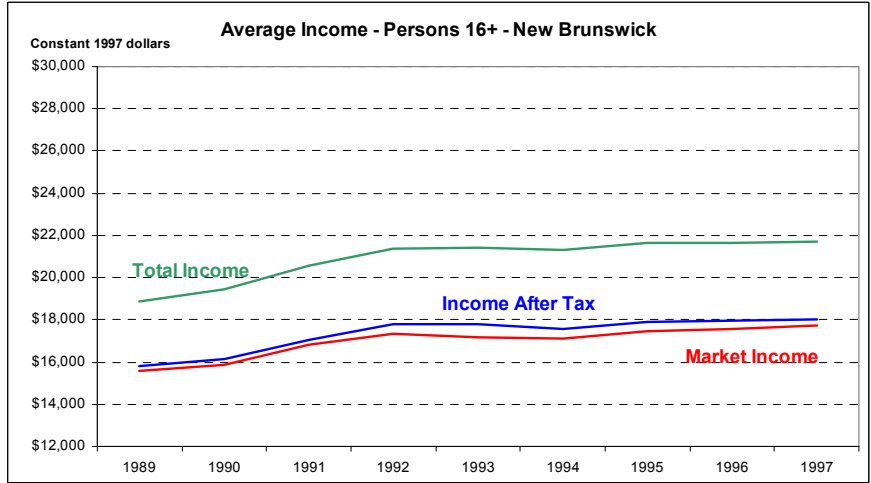
Nova Scotia - constant 1997 dollars

	Persons 16+		
	Total Income	Market Income	Income After Tax
1989	19,740	16,672	16,401
1990	21,189	17,843	17,468
1991	21,263	17,639	17,503
1992	21,866	17,671	18,022
1993	22,049	17,808	18,167
1994	21,853	17,836	18,088
1995	21,608	17,555	17,964
1996	21,221	17,300	17,724
1997	21,540	17,671	17,994



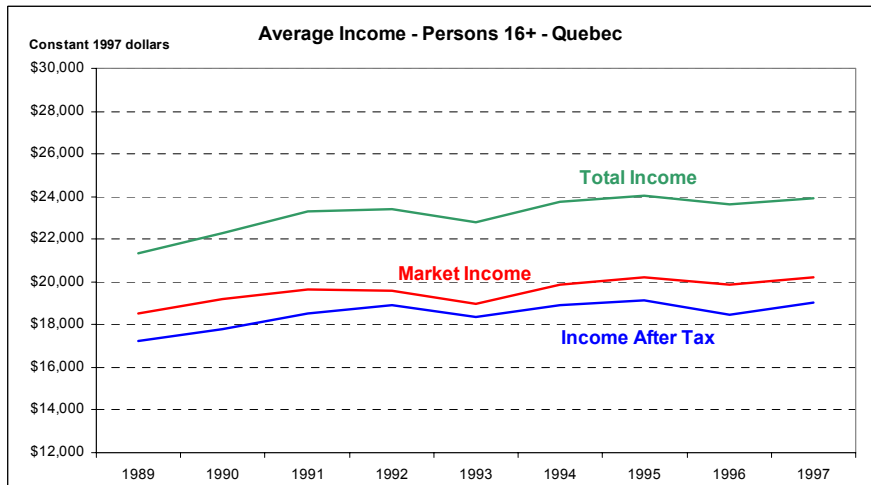
New Brunswick - constant 1997 dollars

	Persons 16+		
	Total Income	Market Income	Income After Tax
1989	18,883	15,563	15,805
1990	19,445	15,864	16,161
1991	20,580	16,812	17,064
1992	21,364	17,352	17,774
1993	21,433	17,182	17,813
1994	21,314	17,123	17,572
1995	21,639	17,476	17,907
1996	21,652	17,552	17,947
1997	21,690	17,724	18,004



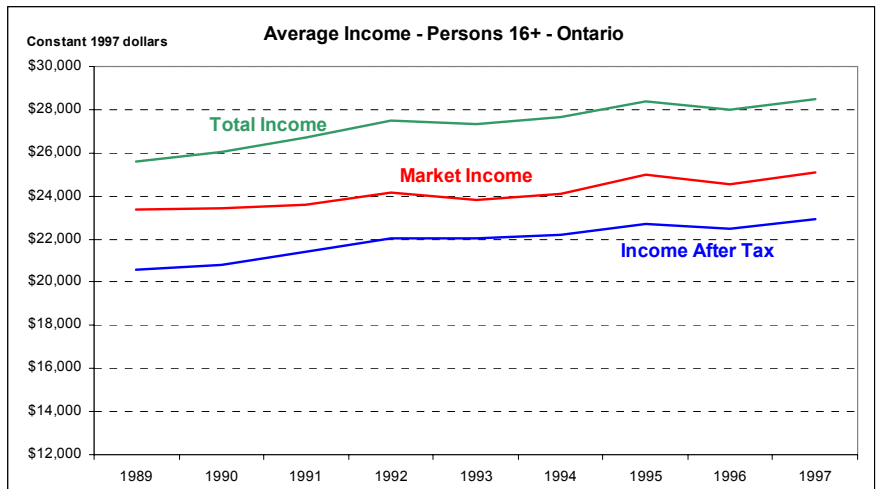
Quebec - constant 1997 dollars

	Persons 16+		
	Total Income	Market Income	Income After Tax
1989	21,344	18,522	17,226
1990	22,321	19,199	17,806
1991	23,310	19,642	18,511
1992	23,432	19,619	18,945
1993	22,819	18,957	18,344
1994	23,772	19,859	18,898
1995	24,051	20,223	19,157
1996	23,650	19,859	18,482
1997	23,905	20,209	19,027



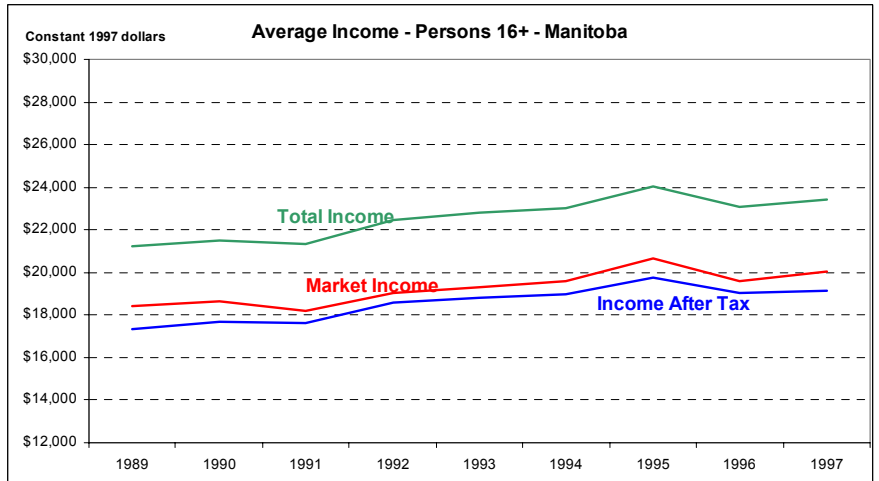
Ontario - constant 1997 dollars

	Persons 16+		
	Total Income	Market Income	Income After Tax
1989	25,616	23,352	20,565
1990	26,020	23,401	20,795
1991	26,710	23,608	21,421
1992	27,491	24,123	22,036
1993	27,334	23,833	22,007
1994	27,681	24,088	22,206
1995	28,375	24,959	22,683
1996	28,003	24,554	22,480
1997	28,505	25,089	22,920



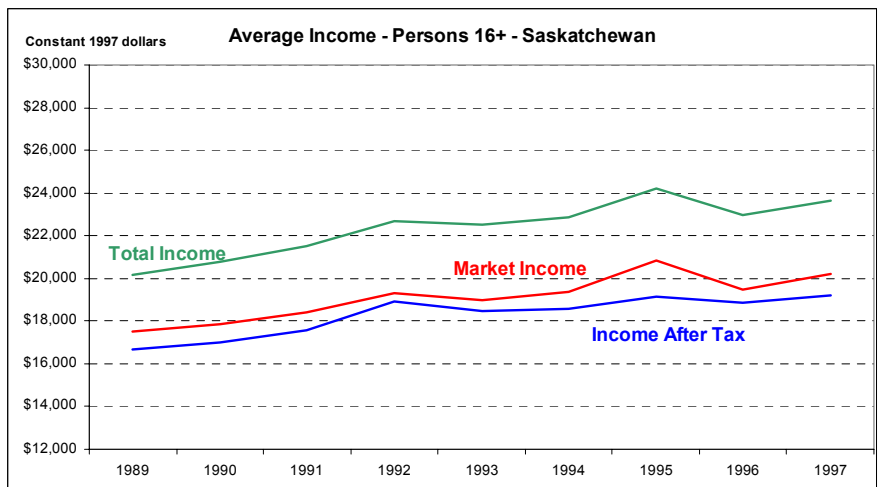
Manitoba - constant 1997 dollars

	Persons 16+		
	Total Income	Market Income	Income After Tax
1989	21,198	18,436	17,347
1990	21,530	18,647	17,670
1991	21,357	18,191	17,617
1992	22,490	19,050	18,561
1993	22,775	19,331	18,819
1994	23,048	19,568	18,973
1995	24,063	20,689	19,746
1996	23,080	19,602	19,027
1997	23,395	20,035	19,154



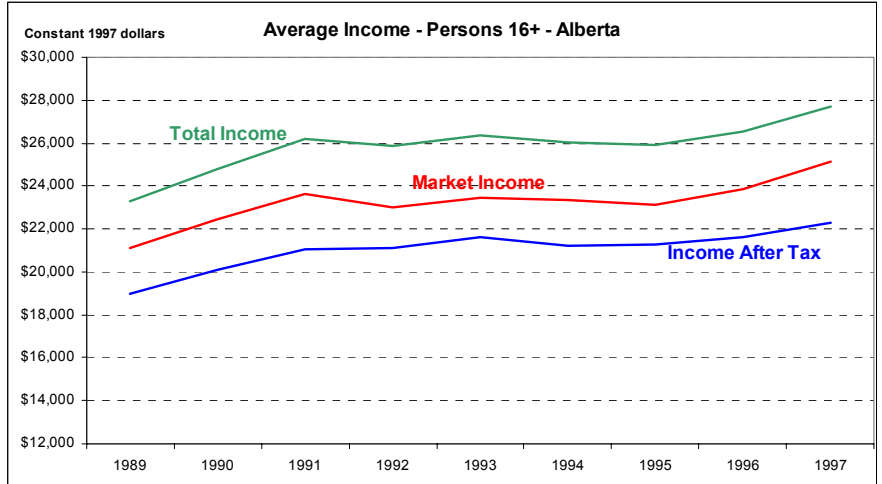
Saskatchewan - constant 1997 dollars

	Persons 16+		
	Total Income	Market Income	Income After Tax
1989	20,177	17,488	16,653
1990	20,750	17,852	17,023
1991	21,531	18,416	17,587
1992	22,694	19,299	18,941
1993	22,494	18,971	18,492
1994	22,877	19,379	18,599
1995	24,200	20,830	19,169
1996	22,952	19,474	18,842
1997	23,631	20,212	19,227



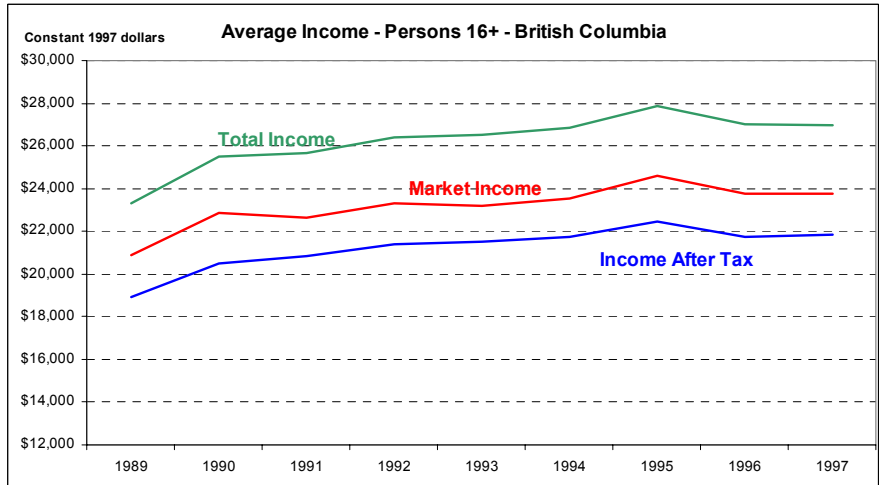
Alberta - constant 1997 dollars

	Persons 16+		
	Total Income	Market Income	Income After Tax
1989	23,266	21,117	18,990
1990	24,790	22,435	20,079
1991	26,218	23,627	21,069
1992	25,878	23,008	21,117
1993	26,382	23,470	21,599
1994	26,036	23,340	21,237
1995	25,922	23,145	21,296
1996	26,548	23,859	21,607
1997	27,731	25,161	22,295



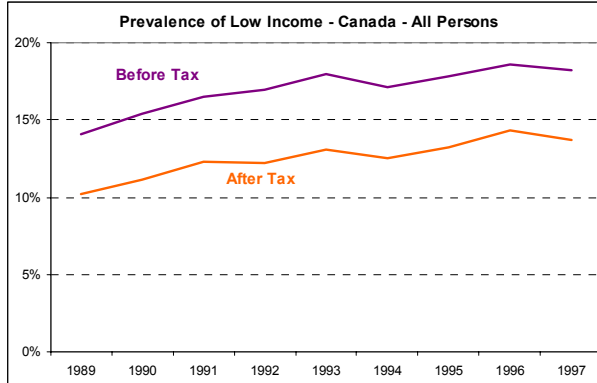
British Columbia - constant 1997 dollars

	Persons 16+		
	Total Income	Market Income	Income After Tax
1989	23,333	20,863	18,936
1990	25,500	22,855	20,501
1991	25,646	22,609	20,809
1992	26,378	23,319	21,396
1993	26,514	23,219	21,478
1994	26,873	23,513	21,720
1995	27,857	24,593	22,475
1996	26,999	23,740	21,724
1997	26,945	23,773	21,837

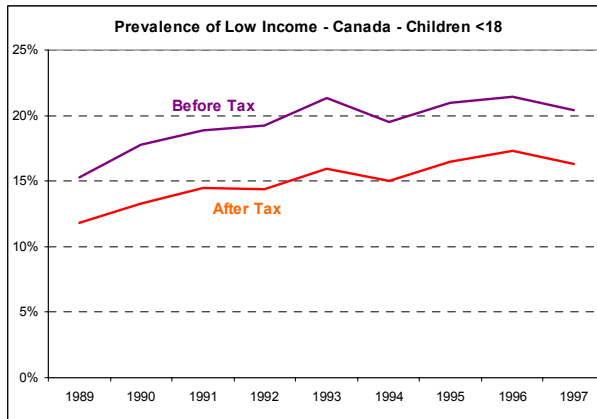


# 7. LOW INCOME RATES, CANADA

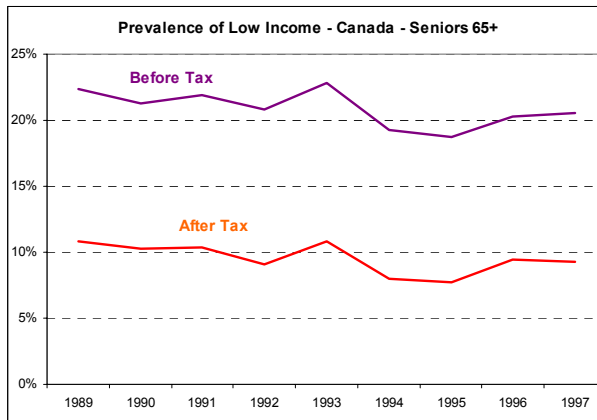
	All Persons	
	Before Tax	After Tax
1989	14.1%	10.2%
1990	15.4%	11.1%
1991	16.5%	12.3%
1992	17.0%	12.2%
1993	18.0%	13.1%
1994	17.1%	12.5%
1995	17.8%	13.2%
1996	18.6%	14.3%
1997	18.2%	13.7%



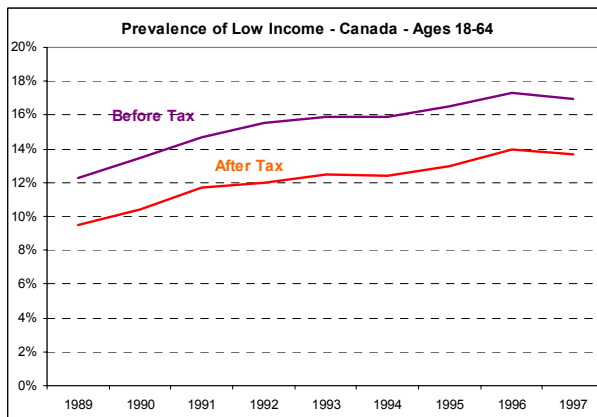
	Children <18	
	Before Tax	After Tax
1989	15.3%	11.8%
1990	17.8%	13.3%
1991	18.9%	14.5%
1992	19.2%	14.4%
1993	21.3%	15.9%
1994	19.5%	15.0%
1995	21.0%	16.5%
1996	21.4%	17.3%
1997	20.4%	16.3%



	Seniors 65+	
	Before Tax	After Tax
1989	22.4%	10.8%
1990	21.3%	10.3%
1991	21.9%	10.4%
1992	20.8%	9.1%
1993	22.8%	10.8%
1994	19.3%	8.0%
1995	18.7%	7.7%
1996	20.3%	9.5%
1997	20.5%	9.2%

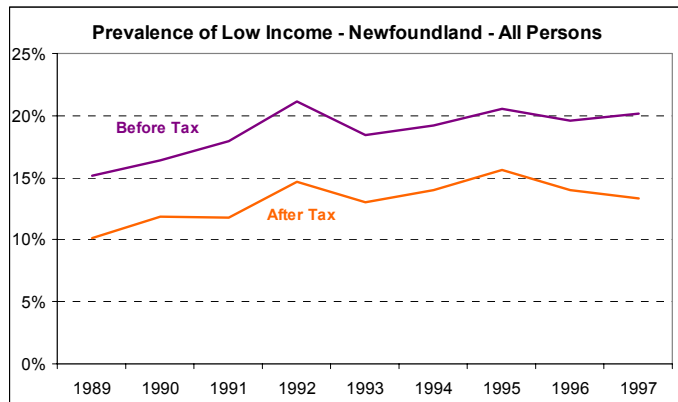


	Others 18-64	
	Before Tax	After Tax
1989	12.3%	9.5%
1990	13.5%	10.4%
1991	14.7%	11.7%
1992	15.5%	12.0%
1993	15.9%	12.5%
1994	15.9%	12.4%
1995	16.5%	13.0%
1996	17.3%	14.0%
1997	17.0%	13.7%

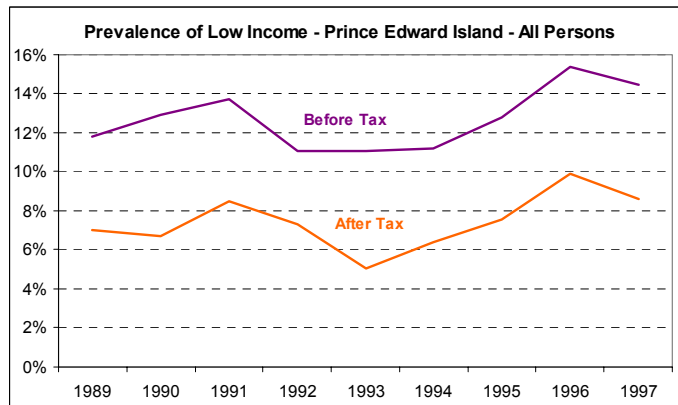


## 8. LOW INCOME RATES, PROVINCES

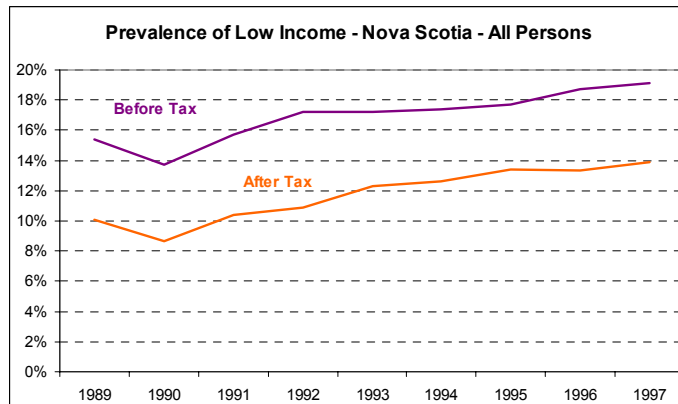
Newfoundland		
	Before Tax	After Tax
1989	15.2%	10.1%
1990	16.4%	11.9%
1991	18.0%	11.8%
1992	21.1%	14.7%
1993	18.4%	13.0%
1994	19.2%	14.0%
1995	20.6%	15.7%
1996	19.6%	14.0%
1997	20.2%	13.3%



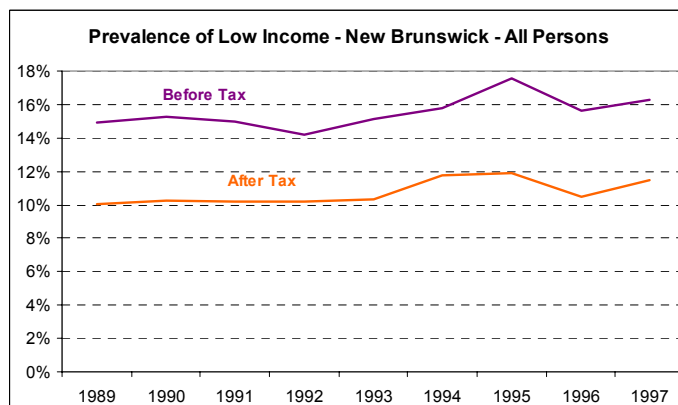
Prince Edward Island		
	Before Tax	After Tax
1989	11.8%	7.0%
1990	12.9%	6.7%
1991	13.7%	8.5%
1992	11.1%	7.3%
1993	11.1%	5.0%
1994	11.2%	6.4%
1995	12.8%	7.6%
1996	15.4%	9.9%
1997	14.5%	8.6%



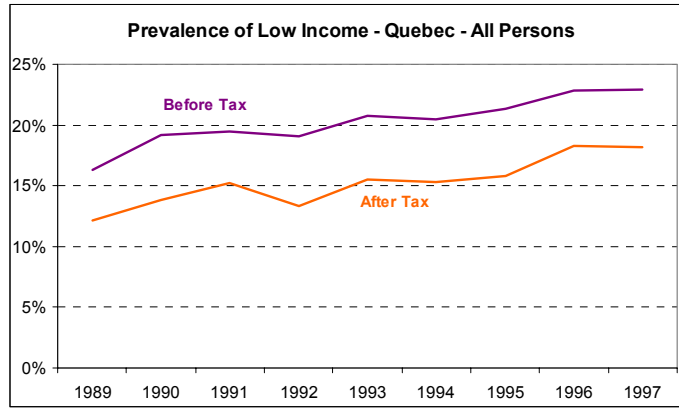
Nova Scotia		
	Before Tax	After Tax
1989	15.4%	10.1%
1990	13.7%	8.6%
1991	15.7%	10.4%
1992	17.2%	10.9%
1993	17.2%	12.3%
1994	17.4%	12.6%
1995	17.7%	13.4%
1996	18.7%	13.3%
1997	19.2%	13.9%



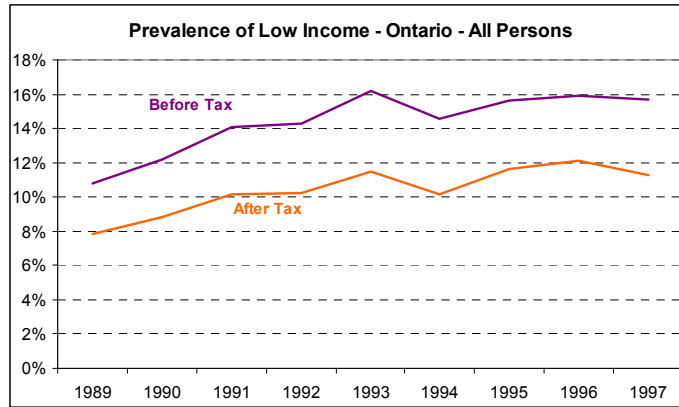
New Brunswick		
	Before Tax	After Tax
1989	14.9%	10.1%
1990	15.3%	10.3%
1991	15.0%	10.2%
1992	14.2%	10.2%
1993	15.1%	10.3%
1994	15.8%	11.8%
1995	17.6%	11.9%
1996	15.6%	10.5%
1997	16.3%	11.4%



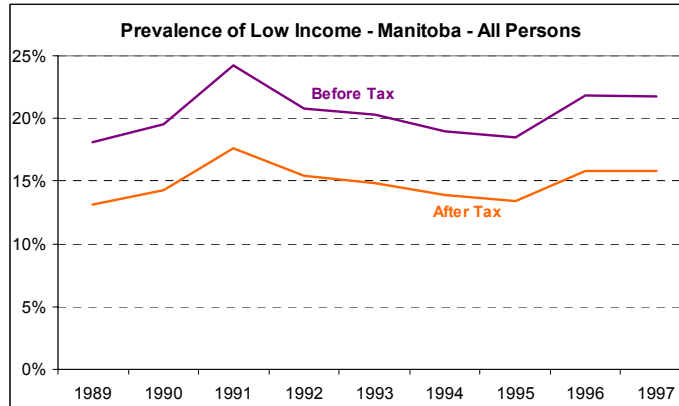
	Quebec	
	Before Tax	After Tax
1989	16.3%	12.2%
1990	19.2%	13.9%
1991	19.5%	15.2%
1992	19.1%	13.3%
1993	20.8%	15.5%
1994	20.5%	15.3%
1995	21.3%	15.8%
1996	22.8%	18.3%
1997	22.9%	18.2%



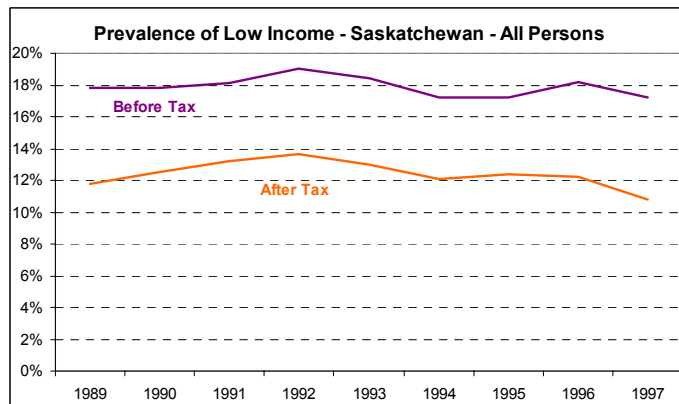
	Ontario	
	Before Tax	After Tax
1989	10.8%	7.8%
1990	12.2%	8.8%
1991	14.1%	10.1%
1992	14.3%	10.2%
1993	16.2%	11.5%
1994	14.6%	10.2%
1995	15.6%	11.6%
1996	15.9%	12.1%
1997	15.7%	11.3%



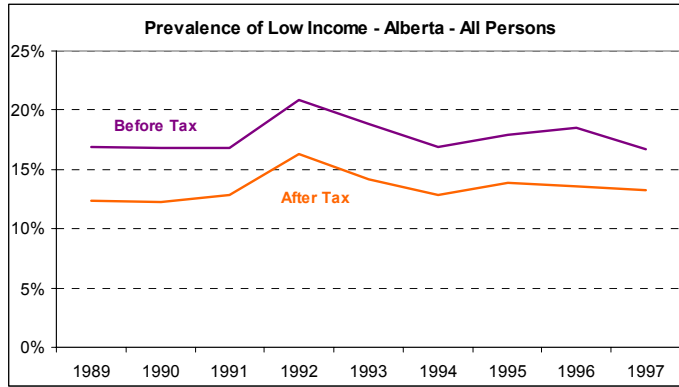
	Manitoba	
	Before Tax	After Tax
1989	18.1%	13.1%
1990	19.5%	14.3%
1991	24.2%	17.6%
1992	20.8%	15.5%
1993	20.3%	14.9%
1994	19.0%	13.9%
1995	18.5%	13.4%
1996	21.8%	15.8%
1997	21.7%	15.8%



	Saskatchewan	
	Before Tax	After Tax
1989	17.8%	11.8%
1990	17.8%	12.5%
1991	18.1%	13.2%
1992	19.0%	13.7%
1993	18.4%	13.0%
1994	17.2%	12.0%
1995	17.2%	12.4%
1996	18.2%	12.2%
1997	17.2%	10.8%



Alberta		
	Before Tax	After Tax
1989	16.9%	12.4%
1990	16.8%	12.2%
1991	16.8%	12.9%
1992	20.8%	16.3%
1993	18.8%	14.1%
1994	16.9%	12.9%
1995	17.9%	13.8%
1996	18.5%	13.6%
1997	16.7%	13.3%



British Columbia		
	Before Tax	After Tax
1989	14.5%	10.5%
1990	14.8%	11.0%
1991	14.8%	11.6%
1992	16.5%	12.3%
1993	17.6%	13.1%
1994	17.7%	13.5%
1995	17.4%	13.1%
1996	18.5%	14.7%
1997	17.1%	13.3%

