

# Technical Reference Guide for the Preliminary Estimates from the T1 Family File (T1FF)

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# Technical Reference Guide for the Preliminary Estimates from the T1 Family File (T1FF)

## Data Source

The data sets based on the T1 Family File (T1FF) are derived from T1 income tax returns. For the most part, tax returns were filed in the spring of the year following the reference year. For example, for the 2017 tax year, most income tax returns were filed by April 30, 2018.

Demographic characteristics such as age are given as of December 31 of the tax year. Income information is for the calendar year under review.

The data for the products associated with this release are derived from an early version of a file that Statistics Canada receives from Canada Revenue Agency (CRA). The file benefits from timeliness, but loses some accuracy because of it. This earlier tax file, often referred to as the T1 preliminary file, contains about 97% of the records on the CRA file received four to five months later.

## Data Frequency

Data are updated on an annual basis.

## Data Quality

### a) Number of Canadian Tax Filers

The data used are direct counts from T1 preliminary tax file. For the 2017 tax year, 26.8 million Canadians or 72.7% filed tax returns.

**Table A**  
**Number of Canadian Tax filers**

Tax year	Number of Tax filers ('000)	Date of Population Estimate	Population ('000)	Coverage (%)
1991	18,786	01-Apr-92	28,270	66.5%
1992	19,267	01-Apr-93	28,601	67.4%
1993	19,882	01-Apr-94	28,907	68.8%
1994	20,184	01-Apr-95	29,212	69.1%
1995	20,536	01-Apr-96	29,514	69.6%
1996	20,772	01-Apr-97	29,818	69.7%
1997	21,113	01-Apr-98	30,080	70.2%
1998	21,431	01-Apr-99	30,315	70.7%
1999	21,893	01-Apr-00	30,594	71.6%
2000	22,249	01-Apr-01	30,911	72.0%
2001	22,804	01-Apr-02	31,252	73.0%
2002	22,968	01-Apr-03	31,548	72.8%
2003	23,268	01-Apr-04	31,846	73.1%
2004	23,625	01-Apr-05	32,143	73.5%
2005	23,952	01-Apr-06	32,471	73.8%
2006	24,258	01-Apr-07	32,818	73.9%
2007	24,624	01-Apr-08	33,191	74.2%
2008	24,987	01-Apr-09	33,604	74.4%
2009 <sup>1</sup>	24,321	01-Apr-10	34,002	71.5%
2010 <sup>1</sup>	24,495	01-Apr-11	34,368	71.3%
2011 <sup>1</sup>	24,842	01-Apr-12	34,754	71.5%
2012 <sup>1</sup>	25,160	01-Apr-13	35,025	71.8%
2013 <sup>1</sup>	25,483	01-Apr-14	35,416	71.9%
2014 <sup>1</sup>	25,922	01-Apr-15	35,755	72.5%
2015 <sup>1</sup>	26,187	01-Apr-16	36,147	72.4%
2016 <sup>1</sup>	26,350	01-Apr-17	36,561	72.1%
2017 <sup>1</sup>	26,808	01-Apr-18	36,890	72.7%

1. Since 2009, the count of tax filers is based on the T1 preliminary tax file from the Canada Revenue Agency.

**Note:** Percent coverage is based on a comparison of the number of tax filers in the Income Statistics Division's tax filers data set and the population estimates from the Statistics Canada table 17-10-0009-01 (formerly CANSIM 051-0005), now available on the [Statistics Canada](http://www150.statcan.gc.ca/n1/pub/92-629-x/2016001/article/14861-eng.htm) web site.

## b) Elderly population

Some elderly Canadians receiving only Old Age Security and Guaranteed Income Supplement do not file because they have low or no taxable income. However, with the introduction of the Federal Sales Tax (FST) Credit in 1986 and the Goods and Services Tax (GST) Credit in 1990, the percentage of the elderly population filing tax returns has increased.

## c) Low Income

Persons below a certain level of income with low income have no tax liability and are not required to file tax returns. However, with the introduction of the Child Tax Credit in 1978, the Federal Sales Tax (FST) Credit in 1986, the Goods and Services Tax (GST) Credit in 1990, and the Child Tax Benefits in 1993, persons with low income are still likely to file tax returns in order to apply for these credits.

## Confidentiality and Rounding

Over the years since its creation, the T1 Family File (T1FF) has become known as a reliable, annual source for income. To protect the confidentiality of Canadians, all data are subject to the confidentiality procedures of rounding and suppression.

All counts are rounded. Rounding may increase, decrease, or cause no change to counts. Rounding can affect the results obtained from calculations. For example, when calculating percentages from rounded data, results may be distorted as both the numerator and denominator have been rounded. The distortion can be greatest with small numbers.

Starting with the 2007 data, all aggregate amounts are rounded to the nearest \$5,000 dollars. Also as of 2007, median incomes in the data tables are rounded to the nearest ten dollars (prior to 2007 they were rounded to the nearest hundred dollars).

Since 1990, data cells represent counts of 15 or greater, and are rounded to a base of 10. For example, a cell count of 15 would be rounded to 20 and a cell count of 24 would be rounded to 20.

Note: *Counts* represent the number of persons. *Reported amounts* are aggregate dollar amounts reported.

In the data tables:

- Medians, Percentiles and Average amount are rounded to the nearest ten dollars.
- Percentages are published with no decimal and calculated on rounded data; therefore, the sum of percentages might not equal 100% in the case of small counts.

## Suppressed Data

To maintain confidentiality, data cells have been suppressed whenever:

- areas comprise less than 100 tax filers;
- cells represent less than 15 tax filers;
- cells were dominated by a single filer;
- cells for median income were based on a rounded count of less than 20 tax filers.

Suppressed data may occur:

**a) Within one area:**

- o when one of the *income* categories is suppressed, a second category must also be suppressed to avoid disclosure of confidential data by subtraction (called residual disclosure);
- o when one of the *gender* categories is suppressed, the other *gender* category must also be suppressed to avoid residual disclosure;
- o when one age group category is suppressed, another age group must also be suppressed to avoid residual disclosure.

**b) Between areas:**

- o when a variable amount in one area is suppressed, that variable amount is also suppressed in another area to prevent disclosure by subtraction.

## Data Tables

In the table description sections of this document, the standard table number, the new Statistics Canada table number from its website and the former CANSIM number are all included.

The standard tables available from the Client Services Section of the Income Statistics Division are available for a variety of census and postal geography level. The tables available directly from Statistics Canada's website only include data as of the year 2000 and are only available for Canada, provinces & territories, census metropolitan areas and census agglomerations.

## Canadian Tax Filers

This data set provides a demographic and income profile of Canadians who filed a personal tax return in the reference year, according to the T1 preliminary file.

**The content of the data set is as follows:**

**Standard Table CT-01: Summary characteristics of Canadian tax filers (preliminary T1 Family File)**  
**Website Table 11-10-0047-01 (formerly CANSIM 111-0041)**

- Number of tax filers
- Percent of tax filers 0-24 years of age
- Percent of tax filers 25-34 years of age
- Percent of tax filers 35-44 years of age
- Percent of tax filers 45-54 years of age
- Percent of tax filers 55-64 years of age
- Percent of tax filers 65+ years of age
- Average age of tax filers
- Median total income of tax filers
- 75<sup>th</sup> percentile of total income of tax filers
- 85<sup>th</sup> percentile of total income of tax filers
- 95<sup>th</sup> percentile of total income of tax filers
- Median employment income of tax filers
- 75<sup>th</sup> percentile of employment income of tax filers

**Standard Table CT-02: Characteristics of Canadian tax filers, income groups (preliminary T1 Family File)**  
**Website Table 11-10-0047-01 (formerly CANSIM 111-0041)**

- Number of tax filers
- Percent of tax filers with total income less than \$20,000
- Percent of tax filers with total income between \$20,000 and \$39,999
- Percent of tax filers with total income between \$40,000 and \$59,999
- Percent of tax filers with total income between \$60,000 and \$79,999
- Percent of tax filers with total income \$80,000+
- Value of total income (in thousands of dollars)
- Percent of total income reported by tax filers with total income less than \$20,000
- Percent of total income reported by tax filers with total income between \$20,000 and \$39,999
- Percent of total income reported by tax filers with total income between \$40,000 and \$59,999
- Percent of total income reported by tax filers with total income between \$60,000 and \$79,999
- Percent of total income reported by tax filers with total income \$80,000+

## Charitable Donations

### **T1 Line 340 – Allowable charitable donations and government gifts**

This data set provides information on tax filers classified as charitable donors. Charitable donors are defined as tax filers reporting donations on T1 line 340 of the tax return.

Canadians contribute in many ways to charitable organizations. The data set on charitable donors provides information on tax filers who claimed a tax credit for charitable donations on their income tax return in the reference year. These data may include donations that might be denied by the Canada Revenue Agency (CRA) after an audit. To find out more about why donations might be denied (i.e. tax shelter gifting arrangements, false receipting) please go to the [Canada Revenue Agency](https://www.cra.gc.ca) website.

Persons making charitable donations, but not reporting them on their personal tax return are not included in this data set. These include donations for which no receipt was provided and donations for which the receipt was lost. No estimate of such donations is included in these data.

Only donations made to approved organizations are allowable as deductions in the tax system. Donations are eligible if made to Canadian registered charities and Canadian amateur athletic associations. They are also eligible if made to: prescribed universities outside Canada; certain tax exempt housing organizations in Canada; Canadian municipalities; the United Nations; and certain charities outside Canada to which the Government of Canada has made a gift.

It is possible to carry donations forward for up to five years after the year in which they were made. In the reference year, it is possible to claim donations made in any of the previous five years, as long as they were not already claimed in a prior year. The donations made in the reference year could be claimed the same year, or could be carried forward to any of the next five years. According to tax laws, tax filers are permitted to claim both their donations and those made by their spouses to get better tax benefits. Consequently, the number of persons who made charitable donations may be higher than the number who claimed tax credits.

A change was introduced in the 2016 tax year for tax filers with a taxable income over \$200,000 who made charitable donations of over \$200 to a recognized charity (as outlined above). They now qualified for the following higher charitable donation tax credit:

- 15% of their donations up to \$200;
- 33% of lesser of (1) their donations over \$200, and (2) their taxable income over \$200,000; and
- 29% of their donation over \$200 not qualifying for the 33% tax credit rate.

Tax filers who contributed to a recognized charity with a taxable income of \$200,000 or under continue to calculate their credit at 15% of donations up to \$200 plus 29% of their donations over \$200.

In addition to the regular tax credits for donations, another tax credit was introduced in 2013 in order to encourage donations from tax filers who had not previously made any donation. This credit is called the First-time donor's super credit (FDSC; line 343 of T1 Schedule 9). Since 2013, first-time donors can claim an additional credit for the first \$1,000 of yearly donations made. The credit is 25% of the eligible amount of the cash gift, up to \$1000, for a maximum credit of \$250. To qualify as a first-time donor, neither the tax filer nor their spouse or common-law partner can have claimed and been allowed a charitable donations tax credit for any year after 2007.

**The content of the data set is as follows:**

**Standard Table CD-01: Summary of charitable donors**

**Website Table 11-10-0130-01 (formerly CANSIM 111-0001)**

- Total Number of tax filers
- Number of charitable donors
- Average age of donors
- Average donation for age group 0-24
- Average donation for age group 25-34
- Average donation for age group 35-44
- Average donation for age group 45-54
- Average donation for age group 55-64
- Average donation for age group 65+
- Total amount of charitable donations (thousands of \$)
- Median donation
- Median total income of donors
- 75<sup>th</sup> percentile of donors' total income

**Standard Table CD-02: Tax filers with charitable donations by sex and age**

**Website Table 11-10-0002-01 (formerly CANSIM 111-0002)**

- Total Number of tax filers
- Percent of tax filers who are male
- Percent of tax filers who are female
- Number of charitable donors
- Percent of charitable donors who are male
- Percent of charitable donors who are female
- Percent of donors 0-24 years of age
- Percent of donors 25-34 years of age
- Percent of donors 35-44 years of age
- Percent of donors 45-54 years of age



- Percent of donors 55-64 years of age
- Percent of donors 65+ years of age
- Total median donation
- Median donation of males
- Median donation of females
- Total amount of charitable donations (thousands of \$)
- Total amount of charitable donations for males (thousands of \$)
- Total amount of charitable donations for females (thousands of \$)

**Standard Table CD-03: Tax filers with charitable donations by income**  
**Website Table 11-10-0002-01 (formerly CANSIM 111-0003)**

- Total number of tax filers
- Total number of charitable donors
- Percent of charitable donors with total income less than \$20,000
- Percent of charitable donors with total income between \$20,000 and \$39,999
- Percent of charitable donors with total income between \$40,000 and \$59,999
- Percent of charitable donors with total income between \$60,000 and \$79,999
- Percent of charitable donors with total income \$80,000+
- Total value of charitable donations (in thousands of dollars)
- Percent of donations reported by donors with total income under \$20,000
- Percent of donations reported by donors with total income between \$20,000 and \$39,999
- Percent of donations reported by donors with total income between \$40,000 and \$59,999
- Percent of donations reported by donors with total income between \$60,000 and \$79,999
- Percent of donations reported by donors with total income \$80,000+

## Statistical Tables - Footnotes and Historical Availability

### Charitable Donations

- Table CD-01 (summary) is available starting with the 1990 data, according to the postal geography. Census metropolitan areas (CMAs) are available starting with the 1993 data, census divisions (CDs) with the 1995 data and federal electoral districts (FEDs) with the 1997 data.
- Changes were made to the age groups in table CD-01 in 1991 and in 1997.
- Table CD-02 (age groups) is available starting with the 1995 data, for the postal geography and for CMAs. CDs are available starting with the 1995 data and FEDs with the 1997 data.
- Changes were made to the age groups in table CD-02 in 1997.
- Table CD-03 (Income groups) is available in its current format starting with the 2007 data, for the postal geography, for CMAs, CDs and FEDs. From 1997 to 2006, the income groups were cumulative.

## Glossary of Terms

### 75<sup>th</sup> percentile

Total income values are ranked from highest to lowest and the value reported as being the 75<sup>th</sup> percentile indicates that 25% of the tax filers report an income equal or above that amount and 75% fall below. Percentiles are calculated for each geographical level.

For example, if the 75<sup>th</sup> percentile of total income is shown as \$60,000 this means that 25% of the population under review has a total income greater than or equal to \$60,000 and 75% of the population has a total income less than or equal to \$60,000.

### 85<sup>th</sup> percentile

Starting with the 2007 data, the dollar value of the 85<sup>th</sup> percentile appears in the tables instead of the percentage above the 85<sup>th</sup> percentile like it was in previous years. Total income values are ranked from highest to lowest and the value reported as being the 85<sup>th</sup> percentile indicates that 15% of the tax filers report an income equal or above that amount and 85% fall below. Percentiles are calculated for each geographical level.

For example, if the 85<sup>th</sup> percentile of total income is shown as \$65,000 this means that 15% of the tax filers has a total income greater than or equal to \$65,000

### 95<sup>th</sup> percentile

Starting with the 2007 data, the dollar value of the 95<sup>th</sup> percentile appears in the tables instead of the percentage above the 95<sup>th</sup> percentile like it was in previous years. Total income values are ranked from highest to lowest and the value reported as being the 95<sup>th</sup> percentile indicates that 5% of the tax filers report an income equal or above that amount and 95% fall below. Percentiles are calculated for each geographical level.

For example, if the 95<sup>th</sup> percentile of total income is shown as \$90,000 this means that 5% of the population under review has a total income greater than or equal to \$90,000

### Age

Calculated as of December 31 of the reference year (i.e., tax year minus year of birth).

### Charitable donation

Is the allowable portion of total donations, as reported on the income tax return. Canadians contribute in many ways to charitable organizations. These data include only amounts given to charities and approved organizations for which official tax receipts were provided and claimed on tax returns. It is possible to carry donations forward for up to five years after the year in which they were made. Therefore, donations reported for the 2012 taxation year could include donations that were made in any of the five previous years. According to tax laws, tax filers are permitted to claim both their donations and those made by their spouses to receive better tax benefits. Consequently, the number of people who made charitable donations may be higher than the number who claimed tax credits.

### Charitable donor

Is defined as a tax filer reporting a charitable donation amount on line 340 of the personal income tax form.

### CityID

Since municipality names can be, in some cases, quite long and cumbersome for handling in electronic files, municipalities are given a “city identification number”. Starting in 2007, the CityID is a five digits alpha-numeric component. It is created with the first letter of **Postal Code** followed by “9” and a four digits number. Each first letter of **Postal Code** is allocated a range of number from 1 to 9999 (more explanation in geography section).

**Employment income**

The total reported employment income. Employment income includes wages and salaries, commissions from employment, training allowances, tips and gratuities, and self-employment income (net income from business, profession, farming, fishing and commissions) and Tax Exempted Indian Employment Income (new in 1999 for wages and salaries, commissions, and in 2010 for self-employment income).

**Level of geography**

Is a code designating the type of geographic area to which the information in the table applies. See the section on Geography for further information.

**Median**

The middle number in a group of numbers. Where a median income, for example, is given as \$26,000, it means that exactly half of the incomes reported are greater than or equal to \$26,000, and that the other half is less than or equal to the median amount. With the exception of "Total Income", zero values are not included in the calculation of medians for individuals.

**Tax filer**

Individual who filed a personal income tax return for the reference year.

**Total income**

Note: this variable was revised over the years, as reflected in the comments below; data users who plan to compare current data to data from previous years should bear in mind these changes. Also, it should be noted that all income amounts are gross, with the exception of net rental income, net limited partnership income and all forms of net self-employment income.

Income reported by tax filers from any of the following sources:

- Employment income
  - o Wages/Salaries/Commissions
  - o Other Employment Income as reported on line 104 of the tax form (tips, gratuities, royalties, etc.)
  - o Net Self-Employment
  - o Tax Exempted Employment Income for Indians (Wages/Salaries/Commissions) for Indians (new in 1999)
  - o Tax Exempted Self-Employment Income for Indians (since 2010)
- Investments
  - o Interest and other investment income;
  - o Dividend income;
- Government Transfers
  - o Employment Insurance
    - Unemployment Insurance/ Employment Insurance since 1982;
    - Quebec Parental Insurance Plan since 2006;
  - o Pension Income
    - Old Age Security since 1982;
    - Net Federal Supplements (previously included in other income, shown separately since 1992)
      - Guaranteed Income Supplement created in 1967 and Spousal Allowance created in 1975, available since 1992;
      - Spousal Allowance (included in Net Federal Supplements since 1992; previously included in non-taxable income.
    - Canada and Quebec Pension plans benefits, since 1982;

- o Child Benefit;
  - Family Allowance program up to 1992;
  - Child Tax Credit up to 1992;
  - Canada Child Tax Benefit (starting with 1993)
  - Universal Child Care Benefit since 2006;
- o Federal Tax, Goods and Services Tax, Harmonized Sales Tax
  - Federal Sales Tax Credit (from 1988 to 1990);
  - Goods and Services Tax (GST) credit from 1990 to 1996;
  - Harmonized Sales Tax (HST) credit since 1997
- o Workers' Compensation (included in other income prior to 1992 and shown separately since 1992);
- o Social Assistance (included in other income prior to 1992 and shown separately since 1992);
- o Provincial Refundable Tax Credits/Family Benefits – for a complete list please see the “Provincial Refundable Tax Credits/Family Benefits” section.
- o Other Government Transfers
  - Working Income Tax Benefit (starting in 2007 depending on the province or territory; included since 2010 in the statistical tables);
  - Children's Fitness tax credit
  - Eligible Educator School Supply tax credit
- Private Pensions
- Registered Retirement Savings Plan/ Pooled Registered Pension Plan Income (since 1994; previously in “other income” ; since 1999, only for tax filers 65+)
- Other Income
  - o Net limited partnership income
  - o Alimony
  - o Net rental income
  - o Other incomes as reported on line 130 of the tax form (fellowships, bursaries, etc.)
  - o Registered Disability Savings Plan (RDSP) Income as reported on line 125 of the tax form (introduced in 2008)

Monies not included in income above are: veterans' disability and dependent pensioners' payments, war veterans' allowances, lottery winnings and capital gains.

## Geography

The data are available for the following geographic areas. See “Statistical Tables - Footnotes and Historical Availability” for further details. The mailing address at the time of filing is the basis for the geographic information in the tables.

### Standard areas:

Canada  
Provinces and Territories

### Census Geography

- Economic Regions
- Census Divisions
- Census Metropolitan Areas

- Census Agglomerations
- Census Tracts
- Federal Electoral Districts (2013 Representation Order)

#### Postal Geography:

- City Totals
- Urban Forward Sortation Areas (excludes Rural Routes and Suburban Services, and Other Urban Areas within City)
- Suburban Services\*
- Rural Routes (Within City)\*
- Rural **Postal Code** Areas (Within City)
- Other Urban Areas (Non-residential within city)
- Rural Communities (not in City)
- Other Provincial Totals

\*These postal geography levels were available in the past but are no longer available for this data.

#### User-defined areas:

For cost recovery tabulations, users may select specific areas of interest which do not correspond to standard areas. To obtain aggregated data for such areas, users can provide a list of lower level postal or census geography (**Postal Codes**, forward sortation areas, census tracts, census subdivisions, etc.) grouped according to their defined areas. These areas must satisfy our confidentiality requirements. See the “Special Geography” section for further information.

## Geographic Levels – Census Geography

Data are also available for the following levels of the Census geography; the following table shows the coded designators for these geographies, as well as a brief description of each.

#### Level of Geography (L.O.G.): 12

**Area:** Canada

##### Description:

This level of data is an aggregation of the provincial/territorial totals (code 11). The national total is identified by the region code Z99099.

#### Level of Geography (L.O.G.): 11

**Area:** Province or Territory Total

##### Description:

These totals are identified by a provincial/territorial postal letter, then a “990” followed by the province/territory code, as follows:

Newfoundland and Labrador = A99010  
 Nova Scotia = B99012  
 Prince Edward Island = C99011  
 New Brunswick = E99013  
 Quebec = J99024  
 Ontario = P99035  
 Manitoba = R99046  
 Saskatchewan = S99047  
 Alberta = T99048  
 British Columbia = V99059

Northwest Territories = X99061  
 Nunavut = X99062  
 Yukon Territory = Y99060

### **Level of Geography (L.O.G.): 61**

**Area:** Census Tract

#### **Description:**

Census tracts (CTs) are small geographic units representing urban or rural neighbourhood-like communities in census metropolitan areas (see definition below) or census agglomerations with an urban core population of 50,000 or more at time of 1996 Census. CTs were initially delineated by a committee of local specialists (such as planners, health and social workers and educators) in conjunction with Statistics Canada.

The 2017 data tables contain 5,575 areas coded as level of geography 61, based on 2016 Census.

### **Level of Geography (L.O.G.): 51**

**Area:** Economic Region

#### **Description:**

An economic region is a grouping of complete census divisions (see definition below) with one exception in Ontario. Economic regions (ERs) are used to analyse regional economic activity. Within the province of Quebec, ERs are designated by law. In all other provinces, they are created by agreement between Statistics Canada and the provinces concerned. Prince Edward Island and the territories each consist of one economic region.

The 2017 data tables contain 76 areas coded as level of geography 51, based on 2016 Census.

### **Level of Geography (L.O.G.): 42**

**Area:** Census Agglomeration

#### **Description:**

The general concept of a census agglomeration (CA) is one of a very large urban area, together with adjacent urban and rural areas that have a high degree of economic and social integration with that urban area. CAs have an urban core population of at least 10,000, based on the previous census.

The 2017 data tables contain 136 area codes as level of geography 42, based on the 2016 Census: 117 CAs, 6 provincial parts for the 3 CAs which cross provincial boundaries and 13 residual geographies called Non CMA-CA, one for each province and territory.

### **Level of Geography (L.O.G.): 41**

**Area:** Census Metropolitan Area

#### **Description:**

The general concept of a census metropolitan area (CMA) is one of a very large urban area, together with adjacent urban and rural areas that have a high degree of economic and social integration with that urban area. CMAs have an urban core population of at least 100,000, based on the previous census.

The 2017 data tables contain 37 areas coded as level of geography 41, based on 2016 Census:

001, St. John's, Newfoundland and Labrador  
 205, Halifax, Nova Scotia  
 305, Moncton, New Brunswick  
 310, Saint John, New Brunswick  
 408, Saguenay, Quebec  
 421, Québec, Quebec  
 433, Sherbrooke, Quebec  
 442, Trois-Rivières, Quebec

462, Montréal, Quebec  
 505, Ottawa-Gatineau (3 items: combined, Quebec part and Ontario part)  
 521, Kingston, Ontario  
 522, Belleville, Ontario  
 529, Peterborough, Ontario  
 532, Oshawa, Ontario  
 535, Toronto, Ontario  
 537, Hamilton, Ontario  
 539, St-Catharines-Niagara, Ontario  
 541, Kitchener-Cambridge-Waterloo, Ontario  
 543, Brantford, Ontario  
 550, Guelph, Ontario  
 555, London, Ontario  
 559, Windsor, Ontario  
 568, Barrie, Ontario  
 580, Greater Sudbury, Ontario  
 595, Thunder Bay, Ontario  
 602, Winnipeg, Manitoba  
 705, Regina, Saskatchewan  
 725, Saskatoon, Saskatchewan  
 810, Lethbridge, Alberta  
 825, Calgary, Alberta  
 835, Edmonton, Alberta  
 915, Kelowna, British Columbia  
 932, Abbotsford-Mission, British Columbia  
 933, Vancouver, British Columbia  
 935, Victoria, British Columbia

**Level of Geography (L.O.G.): 31**

**Area:** Federal Electoral District

**Description:**

A federal electoral district (FED) refers to any place or territorial area represented by a Member of Parliament elected to the House of Commons. There are 338 FEDs in Canada according to the 2013 Representation Order. The Representation Order is prepared by the Chief Electoral Officer describing, naming and specifying the population of each electoral district established by the Electoral Boundaries Commission and sent to the Governor in Council.

The 2017 data tables contain 338 areas coded as level of geography 31.

**Level of Geography (L.O.G.): 21**

**Area:** Census Division

**Description:**

A census division (CD) is a group of neighbouring municipalities joined together for the purposes of regional planning and managing common services (such as police or ambulance services). A CD might correspond to a county, a regional municipality or a regional district.

CDs are established under laws in effect in certain provinces and territories of Canada. In other provinces and territories where laws do not provide for such areas (Newfoundland and Labrador, Manitoba, Saskatchewan and Alberta), Statistics Canada defines equivalent areas for statistical reporting purposes in cooperation with these provinces and territories.

The 2016 Census contain 293 areas coded as level of geography 21; however, the 2017 data tables contain 295 areas since the CD of Halton (Ont.) straddles 2 Economic Regions.

Starting in 2007, Census divisions are identified in the tables by a six digits code:

2 first digits = Province

2 next digits = Economic Region

2 last digits = Census Division

## Changes in Census Geography – 2016 boundaries as compared to 2011 boundaries

When comparing data between the 2015 and 2016 reference years, users should consider that some of the changes in the data can be due to Census boundary changes. The data for the 2015 reference year are produced according to the 2011 Census boundaries, while the data for the 2016 reference year are based on the 2016 Census boundaries.

### Changes to Census Metropolitan Areas (CMA)

For the 2016 Census, Belleville (Ont.) and Lethbridge (Alta.), which were both a census agglomeration (CA) in 2011, became census metropolitan areas (CMA). In addition, census subdivisions (CSD) previously considered to be outside CMAs were added in eleven CMAs (Table B). Census subdivision is the general term for municipalities (as determined by provincial/territorial legislation) or areas treated as municipal equivalents for statistical purposes (e.g., Indian reserves, Indian settlements and unorganized territories).

**Table B**

Census Metropolitan Area		Census Subdivision added	
Code	Name	Code	Name
305	Moncton	1306001	Hopewell
310	Saint John	1305016	Norton
408	Saguenay	2494250	Bégin
421	Québec	2433095	Saint-Antoine-de-Tilly
462	Montréal	2456083	Saint-Jean-sur-Richelieu
		2463048	Saint-Lin--Laurentides
505	Ottawa - Gatineau	2480050	Thurso
		2480055	Lochaber
		2480060	Lochaber-Partie-Ouest
		3507065	North Grenville
522	Belleville	3512001	Tyendinaga
		3512020	Stirling-Rawdon
541	Kitchener - Cambridge - Waterloo	3530020	Wilmot
580	Greater Sudbury / Grand Sudbury	3552013	Markstay-Warren
705	Regina	4706011	Lajord No. 128
725	Saskatoon	4715018	Aberdeen No. 373
		4715019	Aberdeen

There was also a few boundary changes which impact the total area covered by specific CMAs. Most notably, there was an overall small increase in the land area of the Edmonton CMA (Table C) primarily because of changes in the land area of these CDS:



**Table C**

Census Metropolitan Area		Census Subdivision change in land area	
Code	Name	Code	Name
835	Edmonton	4810066	Bruderheim
		4811012	Leduc County
		4811016	Leduc
		4811018	Devon
		4811034	Parkland County
		4811052	Strathcona County
		4811059	Sturgeon County

### Changes to Census Agglomerations (CA)

For the 2016 Census:

Eight new census agglomerations were introduced: Gander (N.L.), Sainte-Marie (Que.), Arnprior (Ont.), Carleton Place (Ont.), Wasaga Beach (Ont.), Winkler (Man.), Weyburn (Sask.) and Nelson (B.C.).

The Amos (Que.) and Temiskaming Shores (Ont.) census agglomerations were retired in 2016 because they no longer met the appropriate population criteria. Another census agglomeration no longer is present since the Saint-Jean-sur-Richelieu (Que.) census agglomeration has been merged into the Montréal (Que.) census metropolitan area.

Belleville (Ont.) and Lethbridge (Alta.), which were both a census agglomeration in 2011, became census metropolitan areas.

In Alberta, two additional census agglomerations, Grande Prairie and Wood Buffalo, now meet the population criteria for which census tracts are generated.

Census Subdivisions (CSD) previously considered to be outside census agglomerations were added in six census agglomerations which altered the land area and population they include (Table D).

**Table D**

Census Agglomeration		Census Subdivision added	
Code	Name	Code	Name
320	Fredericton	1303005	Tracy
		1310004	Manners Sutton
		1310005	Harvey
		1310017	Hanwell
		1310021	Queensbury
447	Drummondville	2449020	Lefebvre
		2449025	L'Avenir
		2449100	Saint-Edmond-de-Grantham
450	Granby	2447047	Roxton Pond
562	Sarnia	3538035	Plympton-Wyoming
575	North Bay	3548031	Chisholm
		3548094	Nipissing, Unorganized, North Part
		3549060	Powassan
		3549071	Nipissing
930	Chilliwack	5909034	Fraser Valley D
		5909035	Fraser Valley H
		5909837	Cheam 1
		5909844	Popkum 1

In addition, there are twenty six census agglomerations (Table E) which exist in both the 2011 Census and 2016 Census where boundary changes alter the area they cover

**Table E**

Census Agglomeration			
Code	Name	Code	Name
15	Corner Brook	485	Rouyn-Noranda
105	Charlottetown	530	Kawartha Lakes
328	Bathurst	553	Stratford
330	Campbellton	569	Orillia
335	Edmundston	610	Brandon
404	Rimouski	640	Thompson
405	Rivière-du-Loup	735	North Battleford
406	Baie-Comeau	745	Prince Albert
411	Dolbeau-Mistassini	821	High River
428	Saint-Georges	831	Sylvan Lake
430	Thetford Mines	850	Grande Prairie
444	Shawinigan	943	Courtenay
454	Sorel-Tracy	952	Quesnel

## Changes to Census Divisions (CD)

Between the 2011 Census and 2016 Census, one census division changed name: Lajemmerais (Que.) was renamed as Marguerite-D'Youville.

There were also several changes in boundaries between pairs of adjacent census divisions which caused both the land area and the populations of census divisions to change. While most of these changes lead only to very small changes in the actual population counts, changes in the pairs of adjacent census divisions listed in Table F were more significant.

**Table F**

Province/ Territory	2016 Census Division			
	Code	Name	Code	Name
N.B.	1309	Northumberland	1315	Gloucester
Man.	4602	Division No. 2	4603	Division No. 3
Man.	4604	Division No. 4	4608	Division No. 8
Man.	4607	Division No. 7	4615	Division No. 15
N.W.T.	6105	Region 5	6106	Region 6

For more information on specific boundary changes, please refer to the section “How to obtain more information” at the end of this document.

## Geographic Levels – Postal Geography

The various data compiled from the tax file are available for different levels of the postal geography. Coded geographic indicators appearing on the data tables are shown below with a brief description.

### Level of Geography (L.O.G.): 12

**Postal Area:** Canada

**Description:**

This level of data is an aggregation of the provincial/territorial totals (code 11). The national total is identified by the region code Z99099.

### Level of Geography (L.O.G.): 11

**Postal Area:** Province or Territory Total

**Description:**

This level of data is an aggregation of the following geographies within a province:

City Totals = Code 08

Rural Communities = Code 09

Other Provincial Totals = Code 10

These totals are identified by a provincial/territorial postal letter, then a “990” followed by the province/territory code, as follows:

Newfoundland and Labrador = A99010

Nova Scotia = B99012

Prince Edward Island = C99011

New Brunswick = E99013

Quebec = J99024

Ontario = P99035

Manitoba = R99046

Saskatchewan = S99047  
 Alberta = T99048  
 British Columbia = V99059  
 Northwest Territories = X99061  
 Nunavut = X99062  
 Yukon Territory = Y99060

### **Level of Geography (L.O.G.): 10**

**Postal Area:** Other Provincial Total (“P” Pot)

#### **Description:**

This level of data is an aggregation of small communities in the province that had less than 100 tax filers, where these communities are combined into a “pot”. Before 1992, it was identified by the same codes as the provincial/territorial totals, and only the “Delivery Mode” codes 2 and 3 distinguished between the two. To avoid this problem, starting with the 1992 data, an “8” appears after the provincial/territorial letter instead of a “9”. The “9” will be reserved for the provincial/territorial total, as explained in 11 above. These “pot” codes are as follows:

Newfoundland and Labrador = A89010  
 Nova Scotia = B89012  
 Prince Edward Island = C89011  
 New Brunswick = E89013  
 Quebec = J89024  
 Ontario = P89035  
 Manitoba = R89046  
 Saskatchewan = S89047  
 Alberta = T89048  
 British Columbia = V89059  
 Northwest Territories = X89061  
 Nunavut = X89062  
 Yukon Territory = Y89060

### **Level of Geography (L.O.G.): 09**

**Postal Area:** Rural Communities (Not in City)

#### **Description:**

For data obtained prior to reference year 2011, this level of geography was called “Rural **Postal Codes** (Not in a City)”.

This level of geography pertains to rural communities that have one and only one rural **Postal Code**. These rural communities are based on areas serviced by Canada Post. These areas are often very close to the official boundaries of rural communities. Rural **Postal Codes** can be identified by a “zero” in the second position of the **Postal Code**.

The 2017 data tables contain 3,899 areas coded as level of geography 09.

### **Level of Geography (L.O.G.): 08**

**Postal Area:** City Total (Postal city)

#### **Description:**

In postal geography, this city concept is often linked to older city boundaries or to neighbourhoods. Most often, this geography does not correspond to official municipal limits.

This level of data is an aggregation of the following geographies for unique place names within a province/territory:

Urban FSA (Residential) = Code 03

Rural Route= Code 04  
 Suburban Services = Code 05  
 Rural **Postal Code** Areas (within city) = Code 06  
 Other Urban Area = Code 07

As of 2011, data for L.O.G. 04 and 05 are suppressed but included in the city totals.

They have the following format: e.g., Edmonton = T95479; Regina = S94876. The pattern is the postal letter of the city plus “9” in the second position (indicating a total), followed by a 4 digit numeric code for the community (often called “CityID”).

Data based on the true municipal limits (census subdivisions) is only available through cost recovery data tabulations.

The 2017 data tables contain 1,755 areas coded as level of geography 08.

#### **Level of Geography (L.O.G.): 07**

**Postal Area:** Other Urban Area (Non-residential within city - “E” Pot)

##### **Description:**

This aggregation of data (or “pot”) covers non-residential addresses within an urban centre and all other data not otherwise displayed. Commercial addresses, post office boxes and general delivery are included, as are residential addresses with too few tax filers to report separately. They can be recognized by codes that are similar to the city totals, with a distinguishing difference: an “8” will follow the city postal letter rather than the “9” of the city total (e.g., Edmonton = T85479; Regina = S84876).

The 2017 data tables contain 430 areas coded as level of geography 07.

#### **Level of Geography (L.O.G.): 06**

**Postal Area:** Rural Postal Code Areas (Within City)

##### **Description:**

For data obtained prior to reference year 2011, this level of geography was called “Rural **Postal Codes** (Within a City)”.

These data pertain to rural **Postal Codes** that belong to communities with more than one rural **Postal Code**. These occur in areas that were formerly serviced by rural delivery service and changed by Canada Post to urban delivery service or in communities served by more than one rural **Postal Code**. Rural **Postal Codes** can be identified by a “zero” in the second position of the **Postal Code**. Although data is disseminated individually for each rural **Postal Code** associated with a community, only the community name appears with the disseminated data. The actual rural **Postal Codes** are not displayed with the disseminated data. Therefore, for this level of geography, community names will appear more than once.

The 2017 data tables contain 643 areas coded as level of geography 06.

#### **Level of Geography (L.O.G.): 05**

**Postal Area:** Suburban Service

##### **Description:**

No longer available.

Sparsely populated fringe areas of urban centres may receive their postal service from an urban post office by delivery designated as “suburban service”. Their region code retains all six characters of the **Postal Code**. Suburban Services are usually near or on the perimeters of urban areas, and mail is delivered by a contractor to group mail boxes, community mail boxes and/or external delivery sites (e.g., kiosks, miniparks).

### Level of Geography (L.O.G.): 04

**Postal Area:** Rural Route

**Description:**

No longer available.

Reasonably well-settled rural areas may receive their postal service from an urban post office by delivery designated as “rural route”. Mail is delivered by a contractor to customers living along or near well-defined roads. Their region code retains all six characters of the **Postal Code**.

### Level of Geography (L.O.G.): 03

**Postal Area:** Urban FSA (Partial FSA in Residential Area)

**Description:**

Forward Sortation Areas (FSA) are identified by the first three characters of the **Postal Code**. This version of urban FSA only includes **Postal Codes** associated with regular residential mail delivery in an urban areas. They exclude the geography levels 04, 05 and 07) and therefore are often just a subset of the true complete urban FSA.

An Urban FSA of this type can be identified by the FSA followed by three blanks. One FSA can be split in different parts if it is associated with more than one city.

Data based on the true FSA delivery limits (without any FSA splits) is only available through cost recovery data tabulations for both urban and rural areas.

The 2017 data tables contain 2,524 areas coded as level of geography 03.

## Adding postal areas without duplication

Data files according to the postal geography will often contain subtotals and totals. Many data users need to add certain geographies in order to come up with a total for their particular area of interest. However, including subtotals during this process results in double-counting some populations, and this leads to an erroneous total. The following is a summary of which postal areas are aggregations in the standard postal geography.

Urban FSAs (LOG 3), Rural Routes (LOG 4), suburban services (LOG 5), Rural **Postal Code** Areas within a city (LOG 6) and Other Urban Areas (LOG 7) add up to City Totals (LOG 8).

City Totals (LOG 8), Rural Communities not in a city (LOG 9) and Other Provincial Totals (LOG 10) add up to provincial/territorial totals (LOG 11).

Provincial/territorial totals (LOG 11) add up to the Canada total (LOG 12).

Thus, using the Level of geography codes:

$$3 + 4 + 5 + 6 + 7 = 8$$

$$8 + 9 + 10 = 11$$

## City identification number (CityID)

The CityID is created for postal cities. This concept of cities does not correspond to the official boundaries of municipalities.

As of 2007, CityID has been modified.

Previous to 2007:

- CityID was a 4 digits number
- Each postal city had a unique number between 1 and 9999
- Almost every number was allocated to a postal city. Few numbers remained available for future new postal cities.

Starting with 2007 data:

To create more possibilities without changing the CityID length in our systems:

- CityID number is now combined with 1<sup>st</sup> letter of **Postal Code**
- Each 1<sup>st</sup> letter of **Postal Code** has a possibility of numbers, ranged from 1 to 9999 (Table H)
- Old numbers have been kept for existing postal cities and 1<sup>st</sup> letters of **Postal Code** have been added to them (Table G)
- New postal cities have been assigned a new CityID number in new format (Table G)

**Table G**

Postal Code	Postal city name	2006 and Prior	2007 and Follow
K1A xxx	Ottawa	2434	K2434
G3C xxx	Stoneham-et-Tewkesbury	n/a	G2

**Table H**

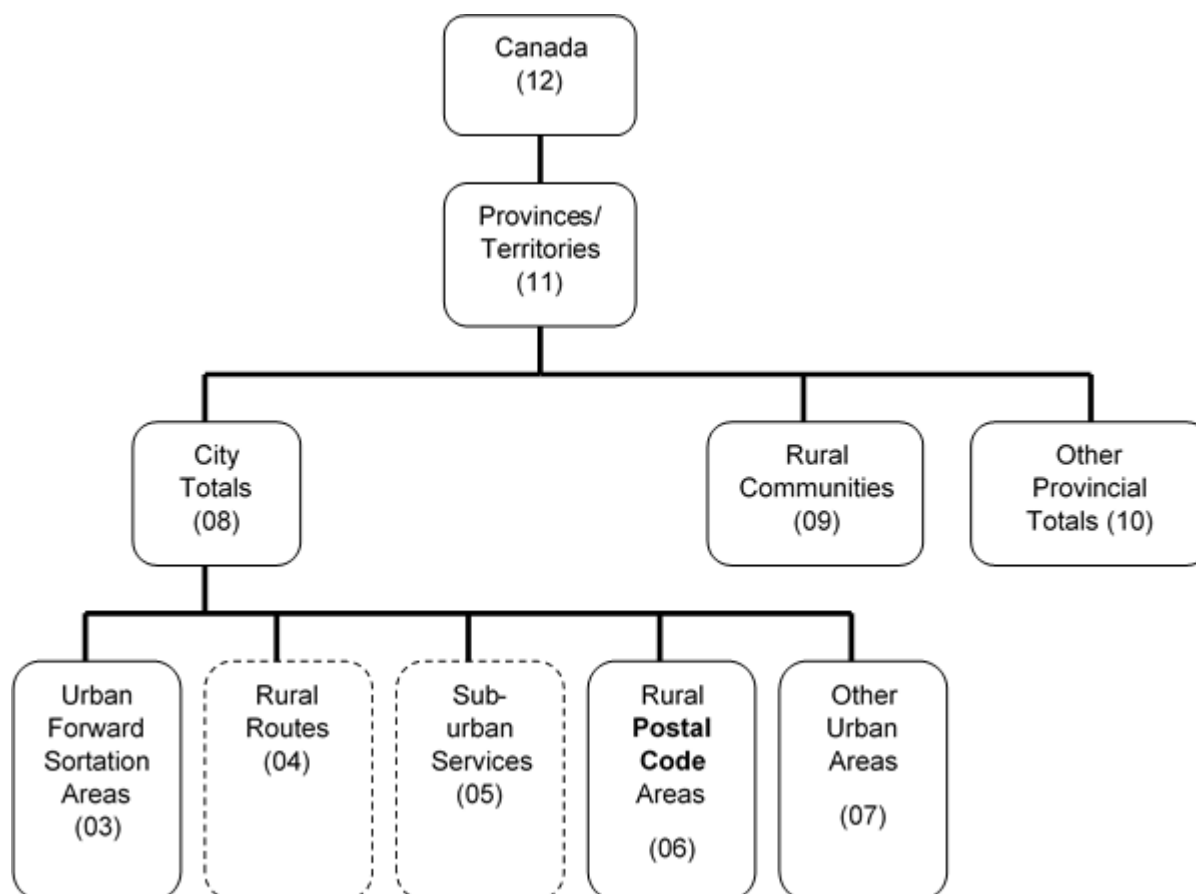
Province	Letter file	Range of number
Newfoundland & Labrador	A	1 – 9999
Prince Edward Island	C	1 – 9999
Nova Scotia	B	1 – 9999
New Brunswick	E	1 – 9999
Quebec	G	1 – 9999
Quebec	H	1 – 9999
Quebec	J	1 – 9999
Ontario	K	1 – 9999
Ontario	L	1 – 9999
Ontario	M	1 – 9999
Ontario	N	1 – 9999
Ontario	P	1 – 9999
Manitoba	R	1 – 9999
Saskatchewan	S	1 – 9999
Alberta	T	1 – 9999
British Columbia	V	1 – 9999
Yukon	Y	1 – 9999
Northwest Territories	X	1 – 9999
Nunavut	X	1 – 9999

Therefore, it is now essential to identify a postal city by adding the **Postal Code** 1<sup>st</sup> letter to the number in order to get the proper postal city in the proper province (Table I):

**Table I**

Letter	Number	Postal city name	Province
A	2	Avondale	NL
B	2	Bible Hill	NS
T	2	Rocky View	AB
G	2	Stoneham-et-Tewkesbury	QC

## Hierarchy of postal geography



## Geographic Levels – Special Geography

Clients may select geographical areas of their own definition; areas that are not part of the standard areas listed here (for example, bank service areas, retail store catchment areas). For this, clients must submit a list of lower level geographies such as **Postal Codes** or census tracts that make up their user defined areas. We will then aggregate the micro data to correspond to that area of interest. If there is more than one level of geography within the areas submitted by the client, this must be clearly indicated. A list of low level geographies which rollup into user defined areas is commonly referred to as a conversion file and is usually supplied to us in an Excel format.



## We invite your comments

We are always working on ways to improve our products. The comments we receive concerning quality and presentation are essential to meet this objective. If you have any suggestions in this regard, we encourage you, the user, to provide us with your comments.

## How to obtain more detailed information

Inquiries about these data and related statistics or services should be directed to:

Client Services, Income Statistics Division  
 Telephone: Toll Free 1-888-297-7355 or 613-951-7355  
 Statistics Canada, R. H. Coats Building, 15<sup>th</sup> Floor  
 Ottawa, Ontario K1A 0T6  
 Online requests: [STATCAN.income-revenu.STATCAN@canada.ca](mailto:STATCAN.income-revenu.STATCAN@canada.ca)

## List of available data products

The Income Statistics Division of Statistics Canada tabulates statistical data derived from administrative records - most notably, the tax files. The resulting demographic and socio-economic data sets available are listed in the table below, along with their identifying product number and the usual release dates.

### List of Available Data Products

Product name	Product number	Release date
Canadian Tax filers	17C0010	Winter
Charitable Donors	13C0014	Winter
Income of Individuals	13C0015	Spring - Summer
Income of Families	13C0016	Spring - Summer
Income of Seniors	89C0022	Spring - Summer