

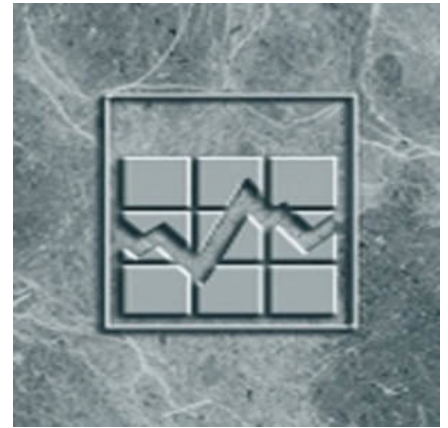
Catalogue no. 75F0002M
ISSN 1707-2840
ISBN 978-0-660-29487-2

Income Research Paper Series

Working income tax benefit recipients in Canada

by Jiaosheng He and Dan Fox

Release date: April 16, 2019



Statistics
Canada

Statistique
Canada

Canada

How to obtain more information

For information about this product or the wide range of services and data available from Statistics Canada, visit our website, www.statcan.gc.ca.

You can also contact us by

Email at STATCAN.infostats-infostats.STATCAN@canada.ca

Telephone, from Monday to Friday, 8:30 a.m. to 4:30 p.m., at the following numbers:

- | | |
|---|----------------|
| • Statistical Information Service | 1-800-263-1136 |
| • National telecommunications device for the hearing impaired | 1-800-363-7629 |
| • Fax line | 1-514-283-9350 |

Depository Services Program

- | | |
|------------------|----------------|
| • Inquiries line | 1-800-635-7943 |
| • Fax line | 1-800-565-7757 |

Standards of service to the public

Statistics Canada is committed to serving its clients in a prompt, reliable and courteous manner. To this end, Statistics Canada has developed standards of service that its employees observe. To obtain a copy of these service standards, please contact Statistics Canada toll-free at 1-800-263-1136. The service standards are also published on www.statcan.gc.ca under "Contact us" > "[Standards of service to the public](#)."

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.

Published by authority of the Minister responsible for Statistics Canada

© Her Majesty the Queen in Right of Canada as represented by the Minister of Industry, 2019

All rights reserved. Use of this publication is governed by the Statistics Canada [Open Licence Agreement](#).

An [HTML version](#) is also available.

Cette publication est aussi disponible en français.

Acknowledgements

The authors would like to thank Andrew Heisz, Jim Brennan, Sharanjit Uppal, François Pagé and Dominique Pinard for advice and comments on earlier versions of this paper. Any errors are the responsibility of the authors.

Table of contents

Acknowledgements	3
Introduction	5
Description of the WITB	5
WITB recipient rates and benefit amounts vary across provinces and territories	7
WITB recipient rates decline with age.....	7
The WITB recipient rate for males is higher than for females nationally	8
Lone-parent families, especially female lone-parent families, have higher WITB recipient rates	9
WITB recipient rates rise with employment income up to a threshold.....	10
The impact of the WITB on low-income rates and low-income gap ratios is higher for WITB recipients than for the general population.....	11
Conclusion	12
References	13
Appendices	14

Working Income Tax Benefit Recipients in Canada

by **Jiaosheng He** and **Dan Fox**

Introduction

The Working Income Tax Benefit (WITB) is a federal program that provides a refundable tax benefit to working Canadians with low income (Canada Revenue Agency, 2018a). Similar programs exist in other countries, for example, the U.S. Earned Income Tax Credit (EITC) and the U.K. Working Tax Credit. Studies have been undertaken to investigate the effect of such programs on the living standards, employment, and income of low-income people.¹

This paper provides a brief portrait of the Canadian WITB and WITB recipients using 2014 tax data. It first presents the main components of the WITB program. It then describes WITB recipients from demographic and income perspectives. Finally, the paper examines the impact of the WITB on low-income rates and low-income gap ratios.

Description of the WITB

Both single individuals and families can obtain the WITB. Moreover, WITB recipients with disabilities can receive an additional benefit. The program is a federal initiative; however, provinces and territories can vary the design of the WITB to fit in with their own income security systems. As of 2014, Alberta, British Columbia, Nunavut and Quebec had modified their WITB benefit structures (Appendix 1).

Low-income working persons can claim the WITB for themselves or for their family² on their annual income tax return provided their employment income is at least \$3,000 and they meet the eligibility criteria. A person is eligible for the WITB if they are:

- 19 years of age or older by the end of the tax year,
- a resident of Canada for income tax purposes throughout the year,
- under the age of 19 but with a spouse or common-law partner or eligible dependent, and
- not subject to the ineligibility criteria (Canada Revenue Agency, 2018b).

A person is not eligible for the WITB if they are:

- a full-time student for more than 13 weeks in the year,
- in prison for 90 days or more during the year, or
- not required to pay tax in Canada (Canada Revenue Agency, 2018b).

In 2014, the WITB gave taxpayers a benefit of \$0.25 for every dollar earned above \$3,000, up to the maximum benefit of \$998 for single individuals and \$1,813 for families. For single individuals, this benefit was then reduced at a rate of \$0.15 per dollar earned above \$11,332 such that by income of \$17,986 the WITB was reduced to \$0. For families the benefit was reduced at the same rate (\$0.15) for every dollar of income above \$15,649, returning to zero for incomes above \$27,236 (Table 1 and Chart 1). Thus, the WITB for families covers a wider working income range and has higher benefit limits than the WITB for single individuals. Alberta, British Columbia, Nunavut and Quebec had WITB programs with similar dynamics (Appendix 1).

1. One study finds that the WITB can increase the living standards of the Canadian working poor (Scarth and Tang, 2008). The EITC can be used as an important measure to increase labour force participation of the low-income population (Hotz, Mullin and Scholz, 2006; Essa and Liebman, 1996). Studies also look at the impact of the EITC on children's academic performance (Dahl and Lochner, 2012) and marriage and living arrangements (Ellwood, 2000).

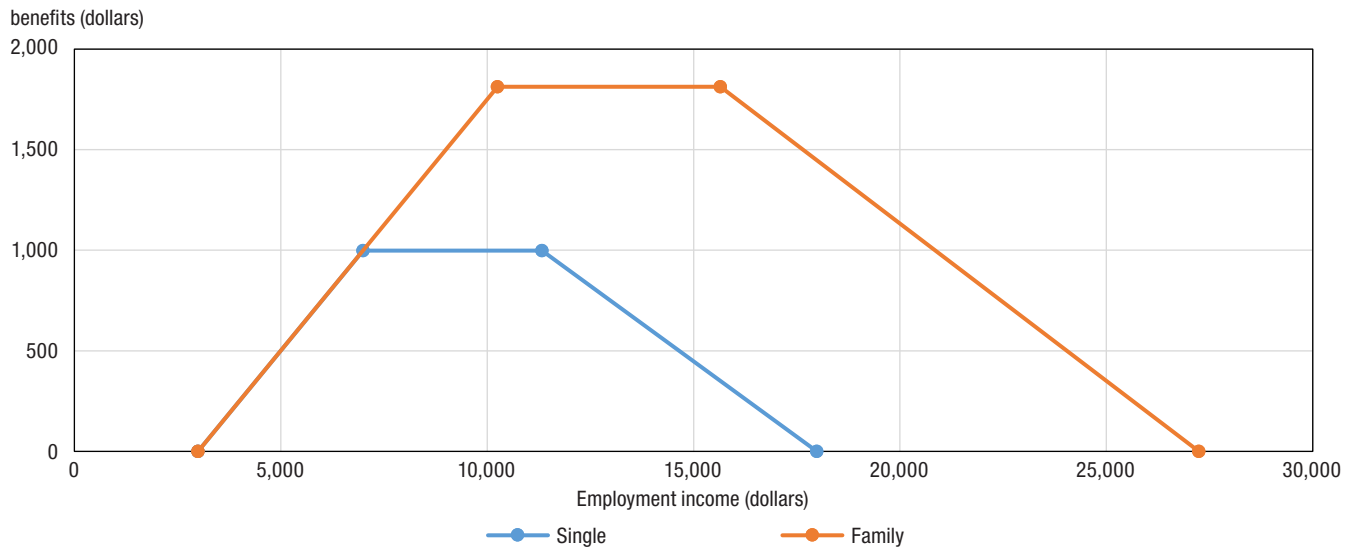
2. If a low-income person has an eligible spouse, only one of them can claim the WITB, and, if they have an eligible dependant, only one of them can claim for that dependant. When a low-income person has an eligible spouse and one of them is entitled to the disability amount, that person should claim both the WITB and the WITB disability amount. If a person and their spouse are both eligible for the WITB and both are entitled to the disability amount, only one of them can claim the WITB but they should both claim the WITB disability amount (Canada Revenue Agency, 2018a).

Table 1
Working Income Tax Benefit parameters, Canada excluding British Columbia, Alberta, Nunavut and Quebec, 2014

Family type	Benefit rate (percent)	Minimum income qualified for benefit	Minimum income for maximum benefit	Maximum benefit	Phase-out rate (percent)	Phase-out range	
						Beginning income	Ending income
Single individual	25	3,000	6,992	998	15	11,332	17,986
Family	25	3,000	10,252	1,813	15	15,649	27,236

Source: Canada Revenue Agency, T1 General 2014, Schedule 6.

Chart 1
WITB for single individuals and families, Canada excluding British Columbia, Alberta, Nunavut and Quebec, 2014



Source: Canada Revenue Agency, T1 General 2014, Schedule 6.

This paper describes WITB benefits received by Canadian tax filers using data from the 2014 T1 Family File (T1FF). The T1FF is an annual income dataset produced using administrative records sourced mainly from the Canada Revenue Agency, including the T1 Income Tax and Benefit return and the Canada Child Tax Benefit administrative file. The population covered by T1FF includes all tax filers and their dependents, or about 95% of the total estimated population in Canada in 2014. It covers provinces and territories, and includes individuals living in collective dwellings and on Indian reserves. The T1FF data is built on the basis of the census family concept, which classifies people into three family groups: couple (married or common-law) families with or without children, lone-parent (male or female) families with one or more children, and persons not in census families (single individuals) who are living alone, or in a household but who are not part of a couple or lone-parent family (Statistics Canada, 2017).

About 1.5 million workers received the WITB in 2014, with a total payout of nearly 1.2 billion dollars (Statistics Canada, Income Statistics Division, T1 Family File 2014). The average benefit thus was \$810.

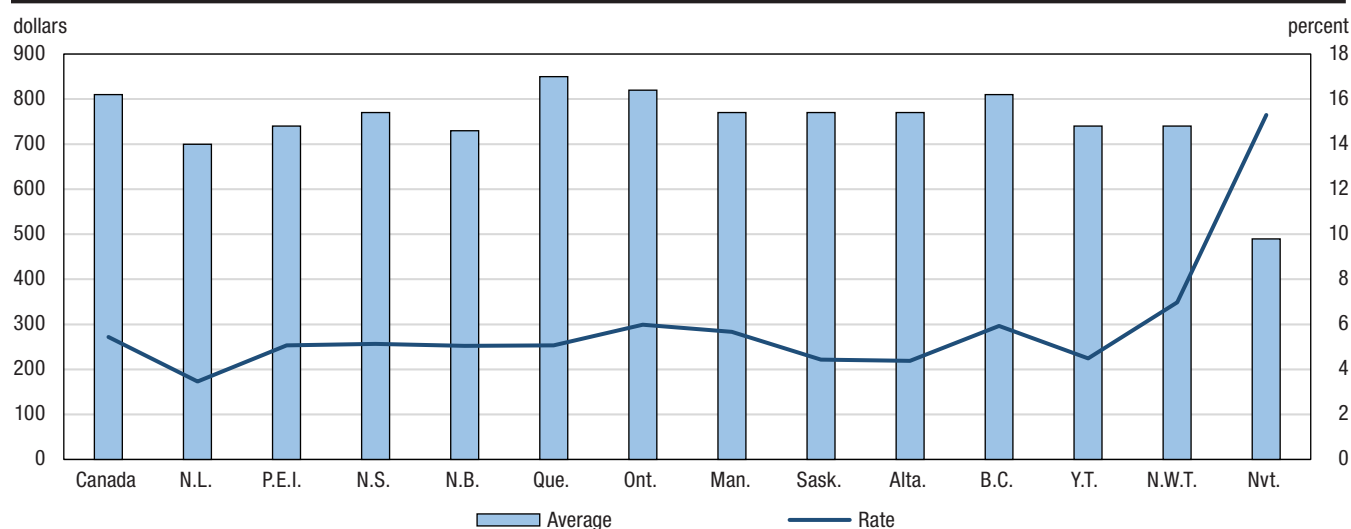
In the 2018 federal budget, the WITB was renamed the Canada Workers Benefit (CWB). The CWB will enhance the maximum benefit and increase the income level at which the benefit is phased out. Under the CWB, single workers whose annual incomes are less than \$24,111 will receive a maximum of \$1,355, while couples and single parents with annual family incomes below \$36,483 will receive a maximum benefit of \$2,335. The Canada Revenue Agency will also begin to automatically determine whether tax filers are eligible for the benefit, negating the need for tax filers to apply for the benefit (Minister of Finance, 2018). Since the CWB won't come into effect until 2019, this paper's focus of analysis is on the WITB.

WITB recipient rates and benefit amounts vary across provinces and territories

The WITB recipient rate is defined as the percentage of tax filers who are WITB recipients. In 2014, nearly 1.5 million out of 26.9 million Canadian tax filers received WITB benefits. This translates into a WITB recipient rate of 5.4%. Figures for the individual provinces and territories are presented in Chart 2. Seven provinces (Prince Edward Island, Nova Scotia, New Brunswick, Quebec, Ontario, Manitoba and British Columbia) had WITB recipient rates between 5.0% and 6.0%. Three provinces and one territory had WITB recipient rates below the national rate by at least one percentage point: Newfoundland and Labrador (3.5%), Saskatchewan (4.4%), Alberta (4.4%) and Yukon (4.5%).

The average WITB benefit amount received by WITB recipients was \$810 nationally. Quebec (\$850), Ontario (\$820) and British Columbia (\$810) had average WITB amounts higher than or equal to the national average. The average benefit amounts for the rest of the 10 provinces and territories were all lower than the national average.

Chart 2
WITB recipient rate and average of WITB, Canada, provinces and territories, 2014



Source: Statistics Canada, Income Statistics Division, T1 Family File 2014, custom tabulation.

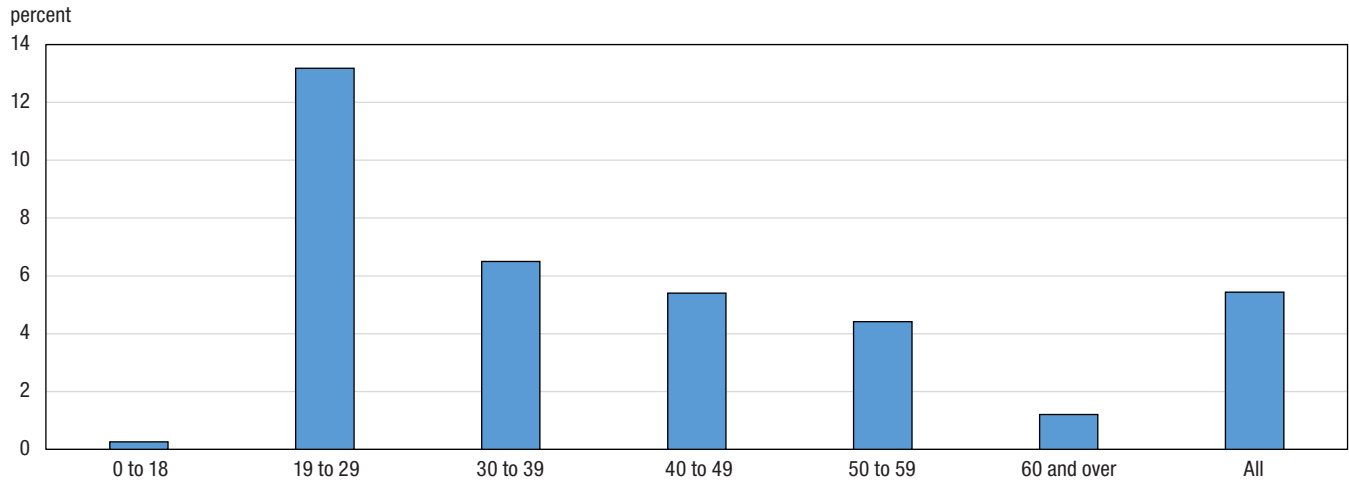
The WITB program was set up quite differently in Nunavut, resulting in different recipient rates and average benefits than other provinces and territories (Chart 2). In 2014, the minimum income needed to qualify for the benefit was \$6,000 in Nunavut, twice the national threshold of \$3,000. The benefit phased in slowly at a rate of 5.1% of earnings in contrast to the national rate of 25%. Nunavut's maximum benefit of \$640 for a single person was lower than the standard maximum benefit of \$998, and it was reached at a higher income level (\$18,549) than that for Canada (\$6,992). Moreover, the benefit ended at a higher income (\$37,195) (Appendix 1), over twice as high as the income for Canada (\$17,986) (Table 1). The net result of these differences was that Nunavut's WITB recipient rate was the highest (15.3%) while its average benefit was the lowest (\$490).

WITB recipient rates decline with age

The WITB recipient rate was highest for tax filers aged 19 to 29 and decreased with age (except for those aged 18 and under who were generally not eligible for WITB). They declined from a high of 13.2% for those aged 19 to 29 to a low of 1.2% for tax filers aged 60 and older (Chart 3). The rate for those aged 19 to 24 was higher than the rate for those aged 25 to 29 (15.9% versus 10.0%).

It is noteworthy that there were 1,750 WITB recipients under the age of 19 — a WITB recipient rate of 0.3% for these young individuals. Based on the benefit configuration, individuals under the age of 19 at the end of 2014 could still be eligible to apply for WITB if they were living with a spouse or common-law partner in the year (Canada Revenue Agency, 2018b).

Chart 3
WITB recipient rate by age group, Canada, 2014



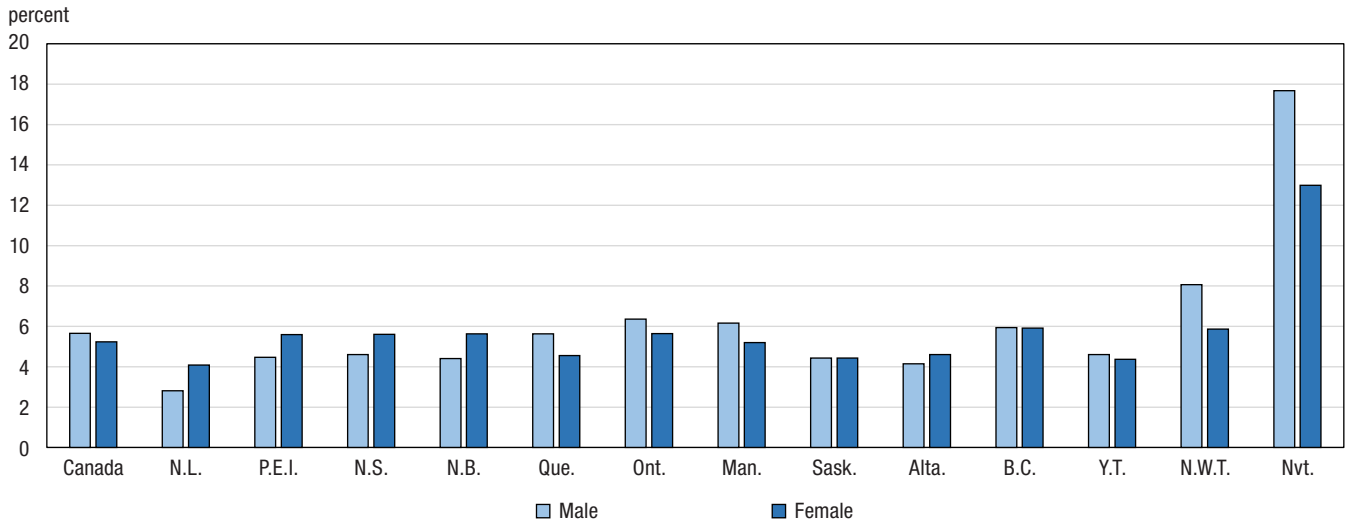
Source: Statistics Canada, Income Statistics Division, T1 Family Files 2014, Custom Tabulation.

The WITB recipient rate for males is higher than for females nationally

In 2014, 732,910 male tax filers received the WITB, while a slightly lower number of female tax filers (728,980) received the benefit; the recipient rate for males (5.7%) was higher than that for females (5.2%) (Chart 4). At the provincial and territorial level, higher male than female WITB recipient rates were found in Quebec, Ontario, Manitoba and the three territories. There were higher female than male WITB recipient rates in the Atlantic provinces and Alberta. WITB recipient rates were similar between males and females in Saskatchewan and British Columbia. Nunavut had the highest rates for both males and females (17.7% versus 13.0%).³

3. In order to see if the WITB recipient rates may be skewed by female longevity, a sensitivity analysis was conducted by restricting the universe to those under the age of 65. The results show that although the WITB recipient rates were somewhat higher, the pattern of the difference in the rates between males and females was similar to that in Chart 4, except for Saskatchewan and British Columbia where the rates for females were slightly higher.

Chart 4
WITB recipient rate by gender, Canada, provinces and territories, 2014

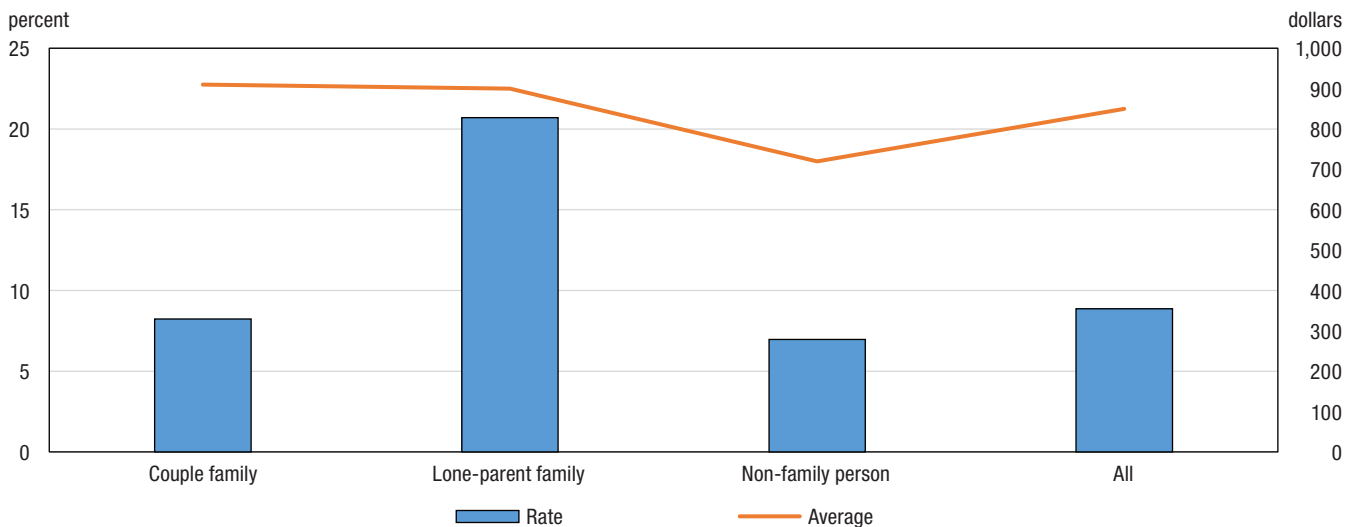


Source: Statistics Canada, Income Statistics Division, T1 Family File 2014, Custom Tabulation.

Lone-parent families, especially female lone-parent families, have higher WITB recipient rates

About 1.4 million out of the 15.7 million Canadian families (8.9%) received the WITB in 2014. Different family types had different benefit recipient rates. Lone-parent families showed the highest WITB recipient rate (20.7%), followed by a lower rate of 8.2% for couple families and 7.0% for non-family persons (Chart 5). The average benefit amount for a census family in which at least one family member received the WITB was \$850, higher than that for non-family persons. Couple families had an average benefit amount of \$910, while lone-parent families and non-family persons showed lower amounts of \$900 and \$720, respectively.

Chart 5
WITB recipient rate and average WITB by family type, Canada, 2014



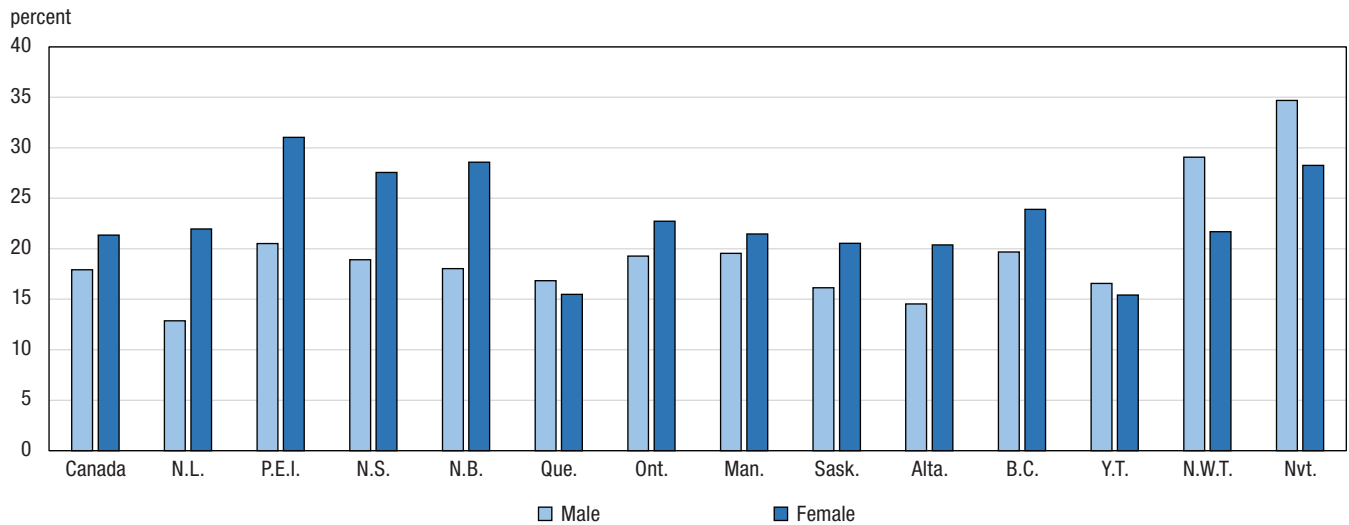
Note: WITB rate here is defined as percentage of families receiving WITB of total number of families filing a tax return.

Source: Statistics Canada, Income Statistics Division, T1 Family File 2014, custom tabulation.

For Canada as a whole, 290,790 lone-parent families received the WITB; 84% of lone parent families were female-headed, whereas 16% were male headed. All provinces and territories had a similar pattern in which female lone-parent families accounted for a predominant share of WITB recipients—from 73% in Quebec to 88% in the Atlantic provinces.

Female lone-parent families showed higher WITB recipient rates (21.3%) than male lone-parent families (17.9%) at the Canada level (Chart 6). All provinces except for Quebec and the three territories followed the national pattern. Prince Edward Island had the highest female lone-parent family WITB recipient rate (31.0%), while the second-highest rate (29.0%) was in New Brunswick.

Chart 6
WITB recipient rate of male and female lone-parent families, Canada, provinces and territories, 2014



Note: WITB rate here is defined as percentage of lone-parent families receiving WITB to total number of lone-parent families filing a tax return.
Source: Statistics Canada, Income Statistics Division, T1 Family File 2014, custom tabulation.

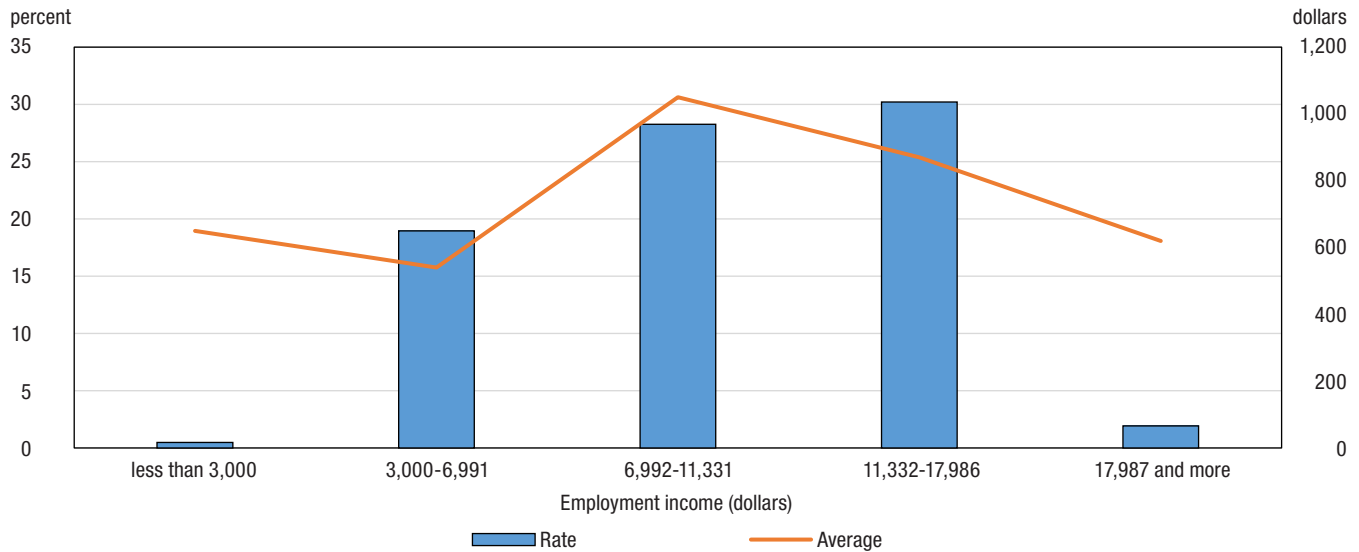
WITB recipient rates rise with employment income up to a threshold

Eligibility for the WITB is dependent on the level of employment income⁴ earned, although, even within lower earnings bands, recipient rates will be less than 100% due to non-eligibility or failure to apply for WITB. Based on the standard configuration of the program in 2014, the benefit rate of single persons can be calculated for five employment income groups: less than \$3,000; \$3,000 to \$6,991; \$6,992 to \$11,331; \$11,332 to \$17,986; and \$17,987 and more. Except for the first and last income group, WITB recipient rates increased steadily with employment income: 19.0%, 28.3% and 30.2%, respectively (Chart 7). The average WITB amounts varied across employment income groups, from a low of \$540 for those who earned between \$3,000 and \$6,991 to a high of \$1,050 for those who earned between \$6,992 and \$11,331.

It is possible to receive the WITB in certain circumstances (i.e., when employment income is less than \$3,000 or greater than or equal to \$17,987). A small percentage (0.5%) of tax filers received the benefit even though their employment income was less than \$3,000. About 2% of tax filers whose employment income was \$17,987 or more received the WITB.⁵

4. Employment income includes wages, salaries and commissions, net self-employment income, Indian exempt employment income and Indian exempt self-employment income.
 5. In Alberta, British Columbia, Nunavut and Quebec, income thresholds for the benefit eligibility were different from the national model. For example, the minimum employment income required for an individual to be eligible for the WITB in Alberta in 2014 was \$2,760, while in Quebec it was \$2,400 (Appendix 1); both thresholds were lower than that for the national model. On the other hand, net income for a single person whose WITB was reduced to zero was higher in Alberta (\$19,139), British Columbia (\$19,721), Quebec (\$20,072) and Nunavut (\$37,195) than for the standard model (\$17,986) when the disability supplement was excluded (Appendix 1; Table 1).

Chart 7
WITB recipient rate and average WITB by employment income, Canada, 2014



Source: Statistics Canada, Income Statistics Division, T1 Family File 2014, Custom Tabulation.

The impact of the WITB on low-income rates and low-income gap ratios is higher for WITB recipients than for the general population

In T1FF, low-income Individuals are identified based on the census family low income measure after tax (CFLIM-AT). The principle of the CFLIM methodology is that a person is in low income if their census family income is less than 50% of the median family income, adjusting for family size.⁶ The low-income rate refers to the proportion of tax filers and their dependants with adjusted after-tax census family income falling below the CFLIM-AT threshold, while the low-income gap ratio describes the percentage shortfall of income below the CFLIM-AT threshold.⁷

In this section, the study examines the impact of the WITB on the low-income rate and gap ratio by computing what the rate and gap ratio would have been if no WITB income was received. This provides a simple way of accounting for how important the WITB is to reducing the size of the low-income population, but it should be acknowledged that this does not take into account any behavioural responses to the WITB.

WITB recipients had a higher after-tax low-income rate and lower gap ratio compared to the total population. The after-tax low-income rate was 56.3% for WITB recipients and 17.7% for the total population only (Table 2). The low-income gap ratio was 28.5% and 39.0%, respectively.

Excluding WITB from income, the low-income rate would have been slightly higher, at 17.8% for the population and 58.3% among WITB recipients. Likewise, the low-income gap ratio would have been slightly larger if WITB were excluded from income.

Research has shown that lone-parent families, in particular female lone-parent families, were more susceptible to being in low income (Murphy et al., 2013; Heisz and McLeod, 2004). According to the CFLIM-AT, the low-income rate for persons in female lone-parent families was 42.2%. Excluding the WITB, the rate was 42.9%. The low-income rate among WITB receiving female headed lone parent families was 53.7%, and 57.2% not including the WITB benefits. Low-income gaps ratio for these groups are also higher excluding WITB from income. The provinces and territories had a similar pattern with respect to the impact of the WITB on their low-income rates and gap ratio (see Appendix 2).

6. In 2014, the CFLIM-AT threshold for one person was \$19,689. For other family sizes, the threshold can be determined by multiplying the one-person CFLIM by the square root of family size. The derivation of CFLIM-AT takes the following steps: (1) calculate the adjusted after-tax family income for each census family by dividing total family income by the square root of the family size (the family size for non-family person is one); (2) assign the adjusted after-tax family income to all persons in the family; (3) determine the median based on the distribution of the adjusted after-tax family income among all persons; (4) divide the median by two to yield the after-tax CFLIM.

7. The gap ratio expresses the low-income gap (the difference between adjusted after-tax income and the CFLIM-AT threshold) as a percentage of the CFLIM-AT threshold. The ratio is 0 when the income is at or above the CFLIM-AT threshold, and 1 when the income is zero or negative.

The modest impact of the WITB on the after-tax low-income rate and gap ratio can be explained by examining the gap ratio more closely. A gap ratio of 39 percent would suggest that an average single low-income individual would have a low-income gap of \$7,679 (39% of the CFLIM-AT threshold of \$19,689). Thus, the WITB (which has a maximum benefit of \$998) would have a modest effect on the after-tax low-income rate and gap ratio.

Table 2
After-tax low income rate and average after-tax low income gap ratio, Canada, 2014

	After-tax low income rate			Average after-tax low income gap ratio		
	Including WITB	Excluding WITB	Difference	Including WITB	Excluding WITB	Difference
	percent					
Total population	17.7	17.8	0.1	39.0	39.5	0.5
WITB population	56.3	58.3	2.0	28.5	30.9	2.4
Female lone-parent family	42.2	42.9	0.7	39.9	40.2	0.3
WITB female lone-parent family	53.7	57.2	3.5	24.8	26.6	1.8

Source: Statistics Canada, Income Statistics division, T1 Family File 2014, custom tabulation.

Conclusion

This paper uses the 2014 T1FF data to profile the WITB from demographic and income perspectives, and examines the impact of the benefit on the after-tax low-income rates and low-income gap ratios. Of all Canadian tax filers, 5.4% received the WITB. Only Nunavut showed a much higher rate, which was due to the unique design of the WITB in that territory. For Canada as a whole, the average benefit was \$810 for individual WITB recipients and \$850 at the family level. Young adults and those who were lone-parent families, especially female lone-parent families, were more likely to receive the WITB. Looking at the WITB in terms of employment income showed that those whose employment income ranged between \$11,332 and \$17,986 had the highest benefit recipient rate.

This study also looks at the impact of the WITB on after-tax low-income rates and low-income gap ratios by including and excluding the WITB from the income calculation. The calculations suggest that the impact of the WITB on the low-income rate and the gap ratio was small, mainly because WITB recipients had income that placed them well below the low-income measure threshold.

References

- Canada Revenue Agency. 2018a. [Line 453 – Working income tax benefit \(WITB\)](#), accessed on April 6, 2018.
- Canada Revenue Agency. 2018b. [Refundable tax credit for working income tax benefit: application and eligibility](#), accessed on April 6, 2018.
- Canada Revenue Agency. T1–2014, *Schedule 6: Working Income Tax Benefit*.
- Dahl, Gordon and Lance Lochner. 2012. “The impact of family income on child achievement: Evidence from the earned income tax credit.” *American Economic Review*, Vol. 102(5): 1927-1956.
- Eissa, Nada and Jeffrey B. Liebman. 1996. “Labor supply response to the earned income tax credit.” *Quarterly Journal of Economics*, Vol. 111 (2): 605-637.
- Ellwood, David. 2000. “The impact of the earned income tax credit and social policy reforms on work, marriage, and living arrangements.” *National Tax Journal*, Vol. 53 (4), part 2: 1063-1105.
- Heisz, Andrew and Logan McLeod. 2004. “[Low income in census metropolitan areas](#).” *Perspectives on Labour and Income*. May. Vol. 5, no. 5. Statistics Canada Catalogue no. 75-001-X.
- Hotz, V. Joseph, Charles H. Mullin and John Karl Scholz. 2006. “Examining the effect of the earned income tax credit on the labor market participation of families on welfare.” NBER Working Paper No. 11968. NBER, Cambridge, MA.
- Jackson, Andrew. 2006. Are wage supplements the answer to the problems of the working poor? Canadian Centre for Policy Alternatives, Ottawa, Ontario.
- Minister of Finance. 2018. The Federal Budget 2018: Equality and Growth – A Strong Middle Class. Ottawa, Minister of Finance, Cat No. F1-23/3E-PDF.
- Murphy, Brian B., Xuelin Zhang and Yue Xing. 2013. “[Persons living in low-income neighbourhoods](#).” *National Household Survey in Brief*. Statistics Canada Catalogue no. 99-014-X.
- Scarth, William and Lei Tang. 2008. “An evaluation of the working income tax benefit.” *Canadian Public Policy*, Vol. 34 (1): 25-36.
- Statistics Canada, Income Statistics Division. *T1 Family File 2014, Custom Tabulations*.
- Statistics Canada, Income Statistics Division. 2017. *Technical Reference Guide for the Annual Income Estimates for Census Families, Individuals and Seniors: T1 Family File, Final Estimates, 2015*. Statistics Canada Catalogue no. 72-212-X.

Appendices

Appendix 1

Table A.1

Working Income Tax Benefit parameters, British Columbia, Alberta, Nunavut and Quebec, 2014

Province and territory/ family type	Benefit rate (percent)	Minimum income qualified for benefit	Minimum income for maximum benefit	Maximum benefit	Phase-out rate (percent)	Phase-out range	
						Beginning income	Ending income
British Columbia							
Single person	20.4	4,750	10,662	1,206	16.5	12,411	19,720
Family	20.4	4,750	14,132	1,914	16.5	16,728	28,328
Alberta							
Single person	20.0	2,760	8,210	1,090	15.0	11,872	19,139
Family	20.0	2,760	10,935	1,635	15.0	16,189	27,089
Nunavut							
Single person	5.1	6,000	18,549	640	4.1	21,585	37,195
Family	10.2	6,000	18,549	1,280	8.2	27,521	43,131
Quebec							
Single person	20.5	2,400	10,286	1,616.63	20.0	11,988.90	20,072.05
Couple with no eligible dependent	20.5	3,600	15,914	2,524.37	20.0	18,408.80	31,030.65
Single parent	12.0	2,400	10,286	946.32	20.0	12,024.60	16,756.20
Couple with eligible dependent	8.0	3,600	15,914	985.12	20.0	18,488.80	23,414.40

Source: Canada Revenue Agency, T1-2014, Schedule 6.

Appendix 2

Table A.2
After-tax low-income rate and average after-tax low-income gap ratio, Canada, provinces and territories, 2014

	After-tax low-income rate			Average after-tax low income gap ratio		
	Including WITB	Excluding WITB	Difference	Including WITB	Excluding WITB	Difference
	percent					
Total population						
Canada	17.7	17.8	0.1	39.0	39.5	0.5
Newfoundland and Labrador	15.7	15.8	0.1	33.4	33.7	0.3
Prince Edward Island	17.0	17.1	0.1	34.1	34.6	0.5
Nova Scotia	19.1	19.2	0.1	37.8	38.2	0.4
New Brunswick	18.5	18.7	0.2	35.3	35.8	0.5
Quebec	16.9	17.1	0.2	35.3	35.7	0.4
Ontario	18.4	18.6	0.2	38.3	38.9	0.6
Manitoba	21.6	21.8	0.2	44.0	44.5	0.5
Saskatchewan	17.9	18.0	0.1	41.2	41.6	0.4
Alberta	13.1	13.2	0.1	44.9	45.5	0.6
British Columbia	19.4	19.6	0.2	42.4	42.9	0.5
Yukon	12.6	12.7	0.1	37.7	38.3	0.6
Northwest Territories	18.9	19.1	0.2	44.7	45.4	0.7
Nunavut	32.6	33.2	0.6	37.9	37.8	-0.1
WITB population						
Canada	56.3	58.3	2.0	28.5	30.9	2.4
Newfoundland and Labrador	51.8	53.5	1.7	25.9	27.9	2.0
Prince Edward Island	57.2	59.0	1.8	28.3	30.5	2.2
Nova Scotia	57.9	59.8	1.9	28.3	30.6	2.3
New Brunswick	58.2	60.1	1.9	28.3	30.4	2.1
Quebec	54.2	56.8	2.6	26.1	28.7	2.6
Ontario	56.9	58.8	1.9	28.9	31.3	2.4
Manitoba	59.0	60.5	1.5	31.7	34.1	2.4
Saskatchewan	56.7	58.3	1.6	31.2	33.4	2.2
Alberta	56.6	57.8	1.2	32.1	34.6	2.5
British Columbia	57.1	59.0	1.9	27.6	30.1	2.5
Yukon	59.2	60.8	1.6	31.7	34.1	2.4
Northwest Territories	61.4	62.7	1.3	35.3	37.6	2.3
Nunavut	36.7	38.8	2.1	24.8	25.0	0.2
Female lone-parent family						
Canada	42.2	42.9	0.7	39.9	40.2	0.3
Newfoundland and Labrador	47.4	48.1	0.7	34.7	35.1	0.4
Prince Edward Island	44.2	45.1	0.9	34.5	35.2	0.7
Nova Scotia	48.0	49.0	1.0	38.9	39.3	0.4
New Brunswick	48.8	49.8	1.0	36.6	37.0	0.4
Quebec	38.4	38.6	0.2	35.3	35.5	0.2
Ontario	40.1	41.1	1.0	37.0	37.2	0.2
Manitoba	55.0	55.6	0.6	47.1	47.3	0.2
Saskatchewan	52.2	52.8	0.6	45.2	45.4	0.2
Alberta	41.1	41.6	0.5	48.9	49.3	0.4
British Columbia	44.4	45.2	0.8	44.5	44.9	0.4
Yukon	31.7	32.2	0.5	41.8	42.1	0.3
Northwest Territories	48.4	48.8	0.4	51.4	51.9	0.5
Nunavut	58.8	59.5	0.7	45.7	45.5	-0.2
WITB female lone-parent family						
Canada	53.7	57.2	3.5	24.8	26.6	1.8
Newfoundland and Labrador	58.4	61.5	3.1	21.7	23.8	2.1
Prince Edward Island	62.1	65.3	3.2	23.0	25.1	2.1
Nova Scotia	59.1	62.9	3.8	23.8	25.9	2.1
New Brunswick	59.6	63.5	3.9	23.6	25.6	2.0
Quebec	61.9	63.8	1.9	25.1	26.4	1.3
Ontario	48.0	52.2	4.2	23.0	24.7	1.7
Manitoba	55.9	59.2	3.3	26.3	28.2	1.9
Saskatchewan	57.0	60.0	3.0	28.1	30.0	1.9
Alberta	58.8	61.4	2.6	30.0	31.9	1.9
British Columbia	53.6	57.1	3.5	25.2	27.2	2.0
Yukon	49.8	53.2	3.4	26.1	28.2	2.1
Northwest Territories	65.0	67.3	2.3	33.4	35.4	2.0
Nunavut	40.7	42.9	2.2	26.1	26.3	0.2

Source: Statistics Canada, Income Statistics division, T1 Family file 2014.