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Ministère de la Justice
Canada

BACKGROUND PAPER

**PROFILES OF PAYERS AND
RECIPIENTS OF ALIMONY
(CHILD AND SPOUSAL SUPPORT)
1995**

**BP29E
2001**

Canada

**Profiles of Payers and Recipients of Alimony
(Child and Spousal Support)
1995**

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Presented to:
Family, Children and Youth Section
Department of Justice Canada

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INTRODUCTION

This report estimates the number of payers and recipients of support and describes their characteristics, using Canada Customs and Revenue Agency¹ (CCRA) data from the 1995 tax year. These data offer one possible approach to measuring child support payments. Like other methods, this approach is limited in some important ways (see discussion below).

However, despite their limitations, these data do provide a useful profile of persons who have separated or divorced in Canada. Using tax data, it is possible to determine the characteristics of people who either claimed an amount paid in “alimony” as a deduction (payers) or reported receiving an amount of “alimony” (recipients) during the tax year. Using these data, it is not possible to separate child and spousal support, as they are added together and reported as “alimony” on tax returns. Therefore, throughout this report, the word “support” refers to both child and spousal support.

The tables² and charts report on the age, sex, gross income levels and sources of income of payers and recipients, and the support amounts these people reported. The first section of the report highlights results and presents figures and tables based on both national-level data and inter-jurisdictional data. The second section provides highlights and tables for each province and territory.

DATA LIMITATIONS

CCRA taxation data have some limitations. First, as mentioned earlier, child and spousal support are combined and reported as “support,” thus we are unable to determine the proportions of child support and spousal support.

Second, these data include only people who paid or received child or spousal support, not all people who had either type of order. Thus, the data exclude payers and recipients in cases where a support order was in place but no payment was made in the 1995 tax year.

Third, CCRA taxation data underestimate the number of individuals receiving support payments and reporting them as income for two reasons:

- a) not all individuals receiving support file a tax return (though these numbers must be decreasing, due the need to file a return for Child Tax Benefit and GST credits); and
- b) the province or territory may collect support payments for some people in lieu of social assistance benefits, so those people may not report receiving support payments.

¹ Formerly Revenue Canada.

² Note on tables: To ensure confidentiality, the Canada Customs and Revenue Agency rounded all cells to the nearest 10. As a result, some columns of numbers do not add up to their column total. This affects the calculation of percentages, which may not always add up to 100 percent.

Lastly, these data underestimate the number of people who paid support and could have claimed a deduction, as they may not file to avoid garnishment of personal tax refunds.

SECTION 1: CANADA AND INTER-JURISDICTIONAL COMPARISON

Highlights

- From 1986 to 1995, the number of people paying and receiving support increased steadily. The number of payers of support increased by 53 percent from 268,292 to 411,390 payers, while the number of recipients of support increased by 54 percent from 220,302 to 339,510 recipients (Figure 1.1).
- In 1995, 411,390 individuals reported paying over \$2.1 billion in support. For the same year, 339,510 individuals reported receiving \$1.9 billion in support payments.
- The majority (97 percent) of all payers of support in Canada were males, while the majority (97 percent) of all recipients of support were females (Table 1.1). These proportions were consistent across provinces and territories.
- The median age for male payers was 40.1 years, while male recipients were slightly older at 41.1 years. The reverse was true for females, where payers were slightly older (39.0 years) than recipients (38.0 years) (Table 1.1). Median ages varied by jurisdiction. Both male payers and female recipients tended to be older in Quebec (41.1 and 39.0 years, respectively) and a bit younger in Newfoundland (38.0 and 35.1 years, respectively) (Figures 1.4 and 1.5).
- Over half of Canadian payers (57 percent) and recipients (55 percent) reported paying and receiving support amounts between \$1,000 and \$5,000 for the year (Table 1.2).
- The median amount of support paid in Canada was \$3,656 for the year, while the median amount received was slightly lower at \$3,633. Median amounts paid were highest in the Northwest Territories and Ontario (\$4,150 and \$3,896, respectively), and lowest in Newfoundland and Nova Scotia (\$2,367 and \$2,379). Median amounts received were highest in the Northwest Territories and Ontario (\$3,916 and \$3,799), [see note on Figure 1.6; Yukon may be higher than Ontario at \$3,874] and lowest in Newfoundland and Nova Scotia (\$2,261 and \$2,284) (Figures 1.6 and 1.7). [see note on Figure 1.6; Nova Scotia may be \$2,414]
- Over half (52 percent) of recipients declared an income of less than \$20,000, and about one in six declared an income of less than \$10,000. The median amount was \$19,503. In contrast, less than one fifth (18 percent) of payers earned less than \$20,000. The median income for payers was \$37,331 (Table 1.3).
- A larger proportion of payers (96 percent) reported wages and salaries as one of their sources of income³ than did recipients (72 percent) (Table 1.4). In contrast, more than half (55 percent) of recipients reported government transfers as a source of income, compared to over one third (37 percent) of payers (Table 1.4).

³ Individuals can report more than one source of income within a tax year, therefore percentages won't add up to 100.

- Recipients were proportionately more likely to report social assistance as a source of income (28 percent) than were payers (4 percent). Across jurisdictions, the largest proportions of recipients claimed social assistance as a source of income in Newfoundland (42 percent), Nova Scotia (37 percent), Ontario (35 percent) and British Columbia (33 percent) (Figures 1.10 and 1.11).
- About one in five payers (19 percent) reported Employment Insurance as a source of income. The proportion of recipients reporting EI was slightly lower (16 percent). Payers in Newfoundland (42 percent), Prince Edward Island (41 percent) and New Brunswick (37 percent) were proportionately more likely to claim EI as a source of income (Figures 1.12 and 1.13).

Figure 1.1 Number of payers and recipients of child support, Canada, 1986-1995

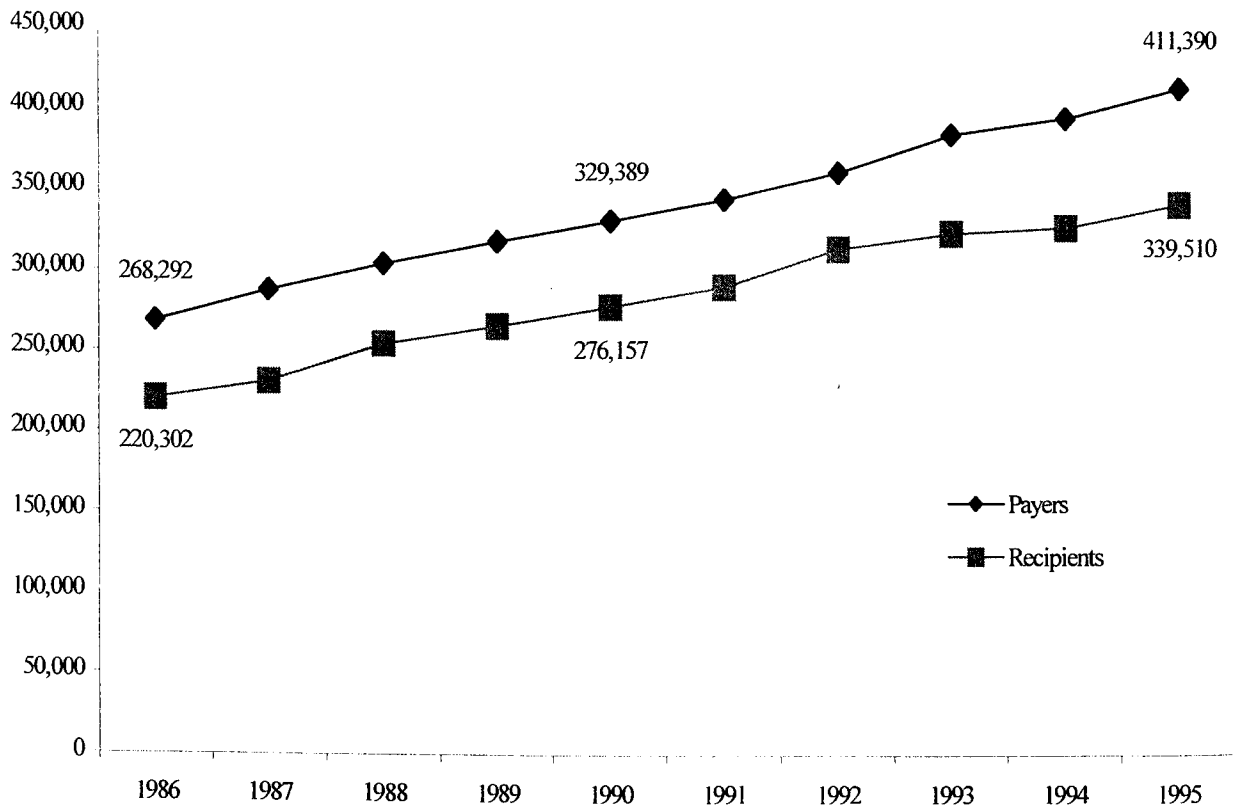


Figure 1.2 Income category of payers and recipients of child support, Canada, 1995

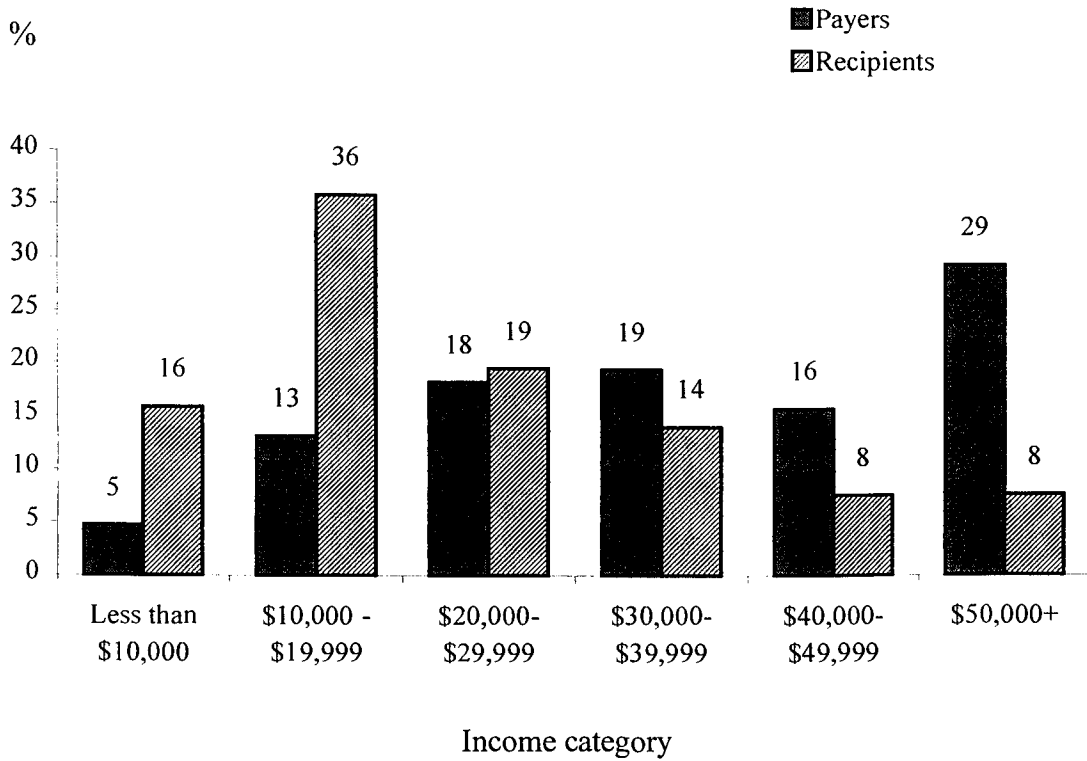
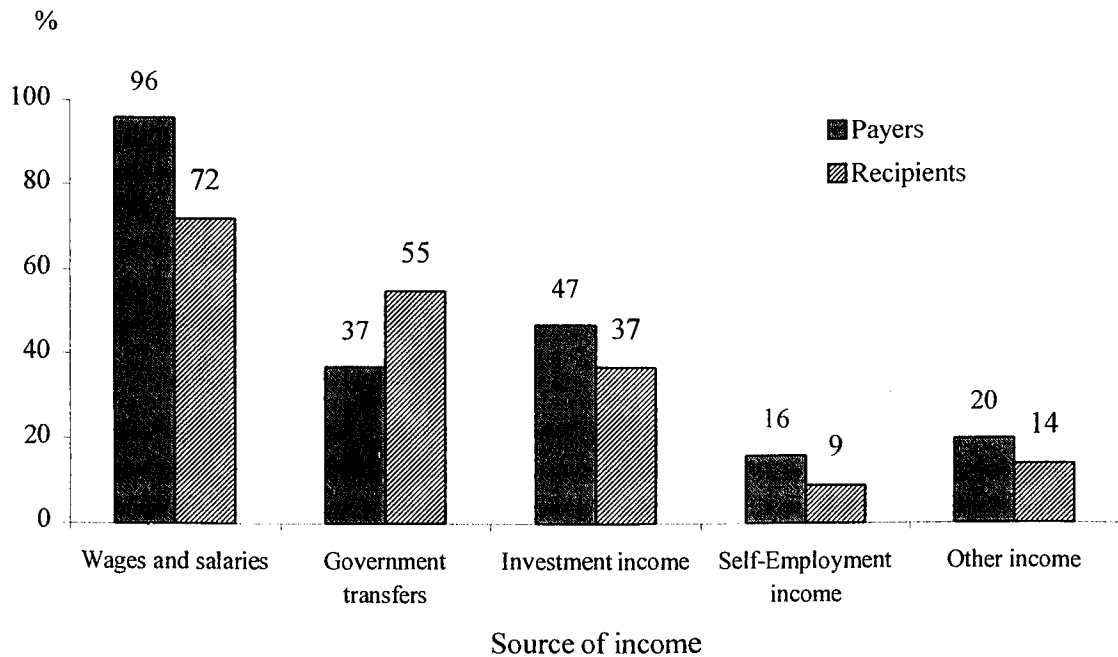


Figure 1.3 Sources of income for payers and recipients, Canada, 1995



Since individuals can have more than one income source, totals do not add up to 100 percent.

Figure 1.4 Median age of female recipients by jurisdiction, 1995

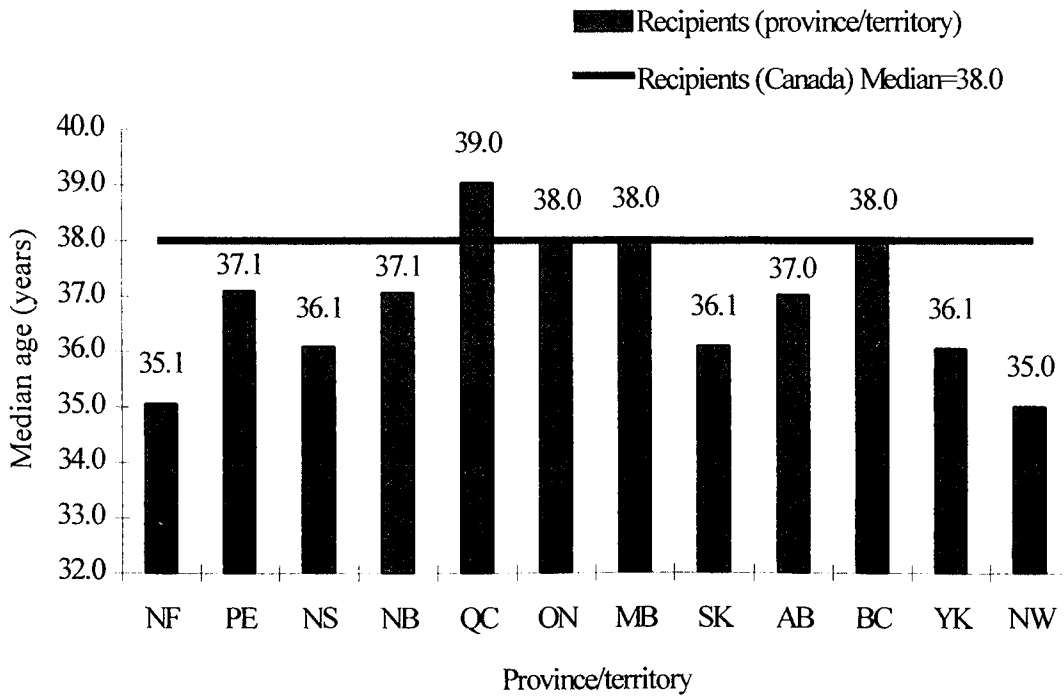


Figure 1.5 Median age of male payers by jurisdiction, 1995

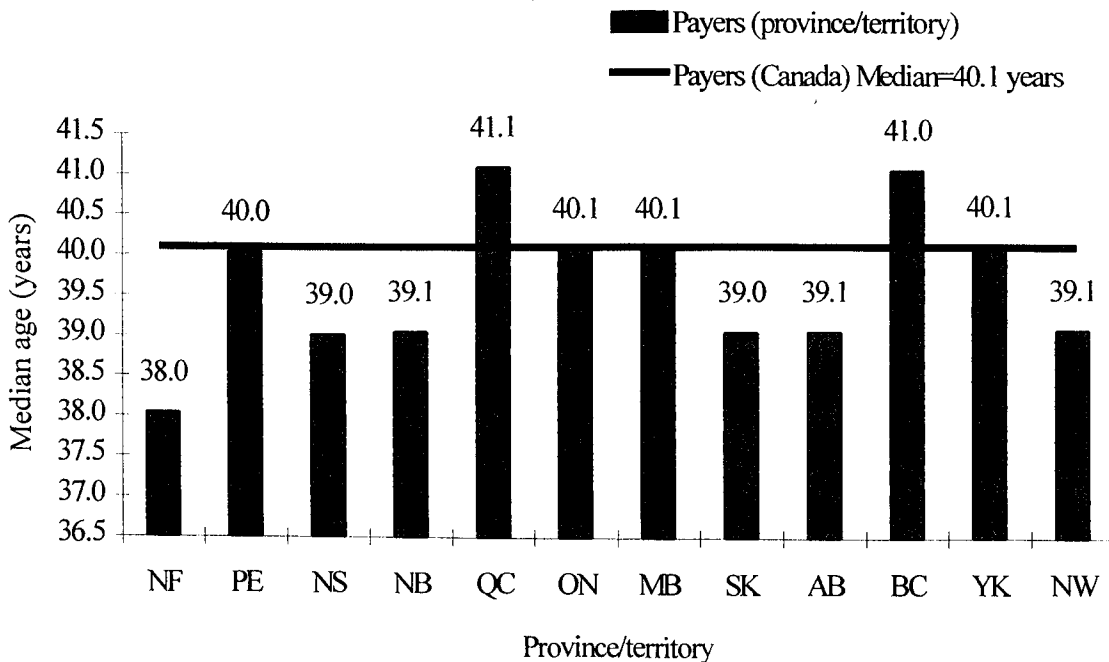


Figure 1.6 Median support amounts received by Recipients, 1995

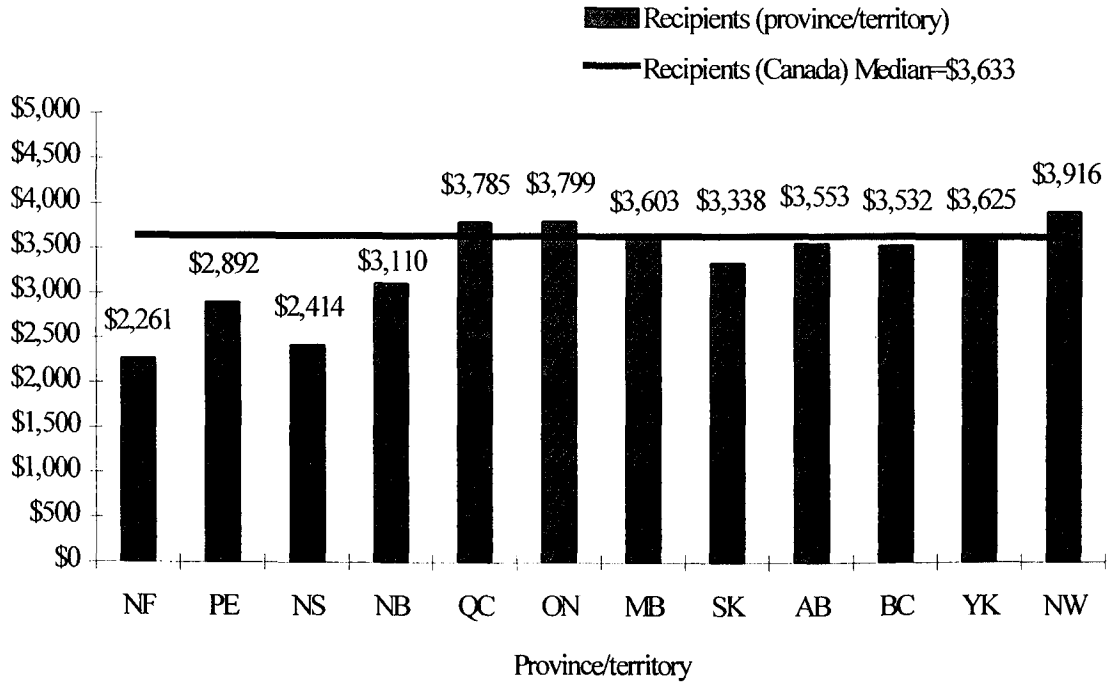


Figure 1.7 Median support amount paid by Payers, 1995

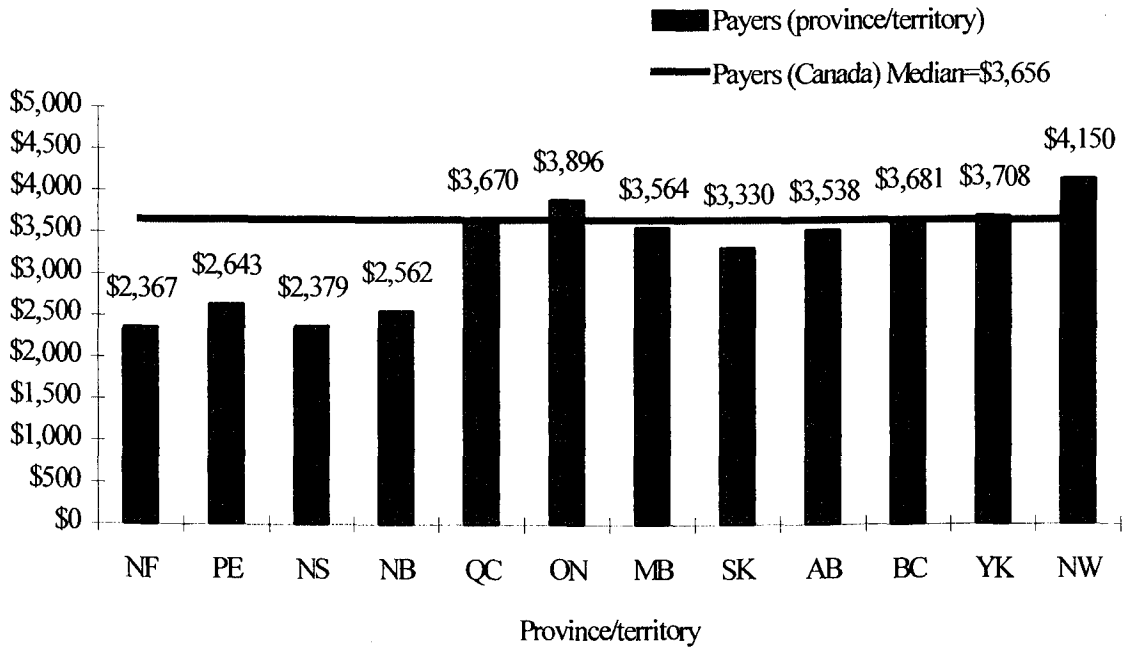


Figure 1.8 Median income of recipients by jurisdiction, 1995 (in thousands)

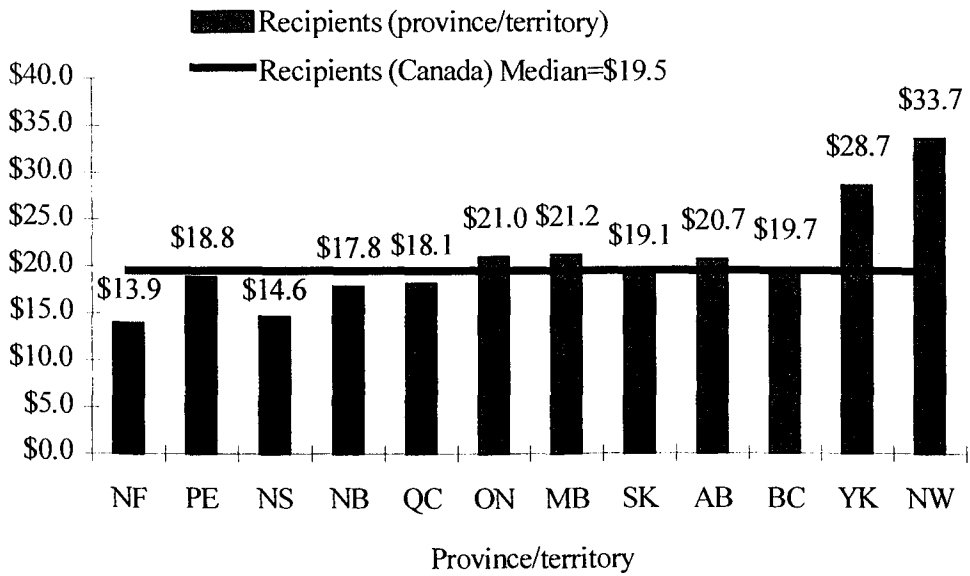


Figure 1.9 Median income of payers by jurisdiction, 1995 (in thousands)

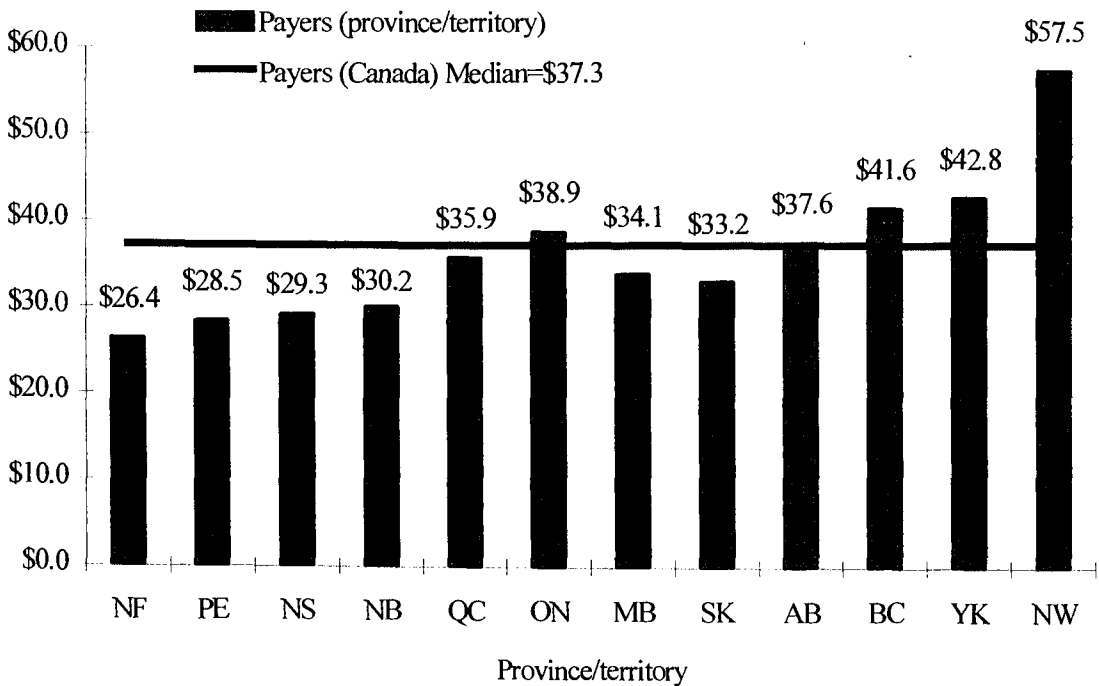


Figure 1.10 Percent of payers claiming social assistance as a source of income, by jurisdiction, 1995

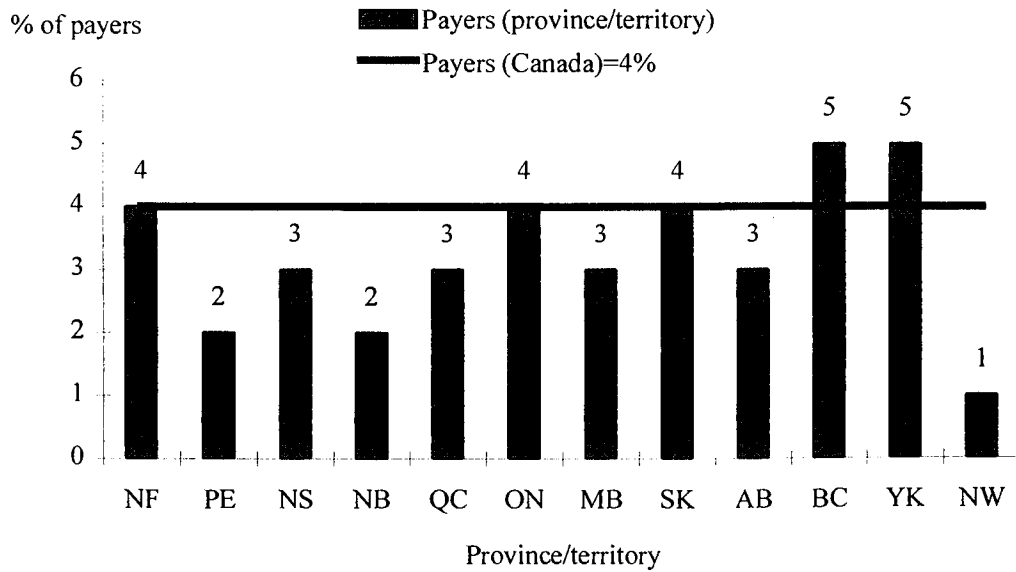


Figure 1.11 Percent of recipients claiming social assistance as a source of income, by jurisdiction, 1995

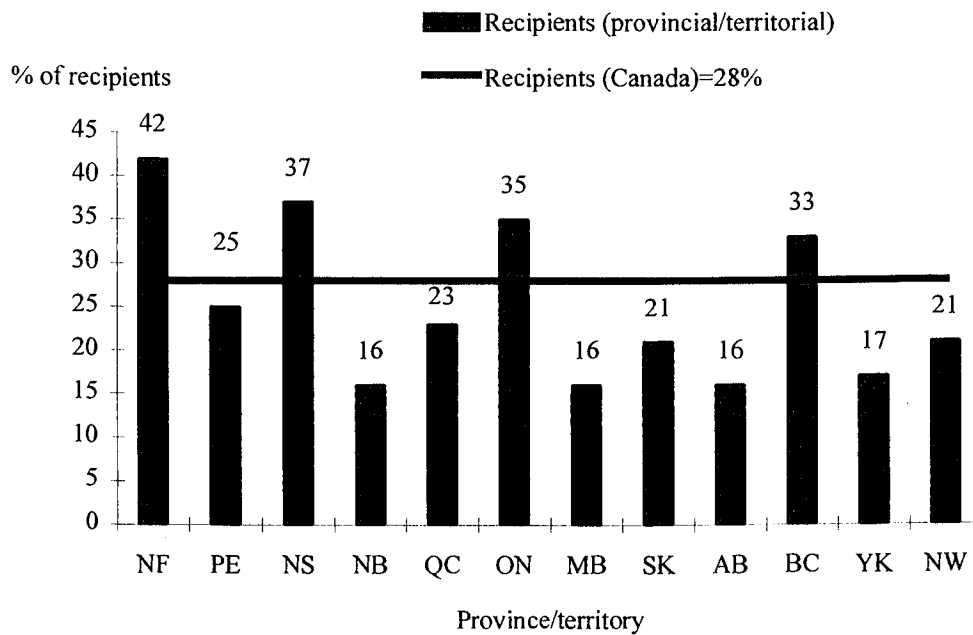


Figure 1.12 Percent of payers claiming Employment Insurance as a source of income, by jurisdiction, 1995

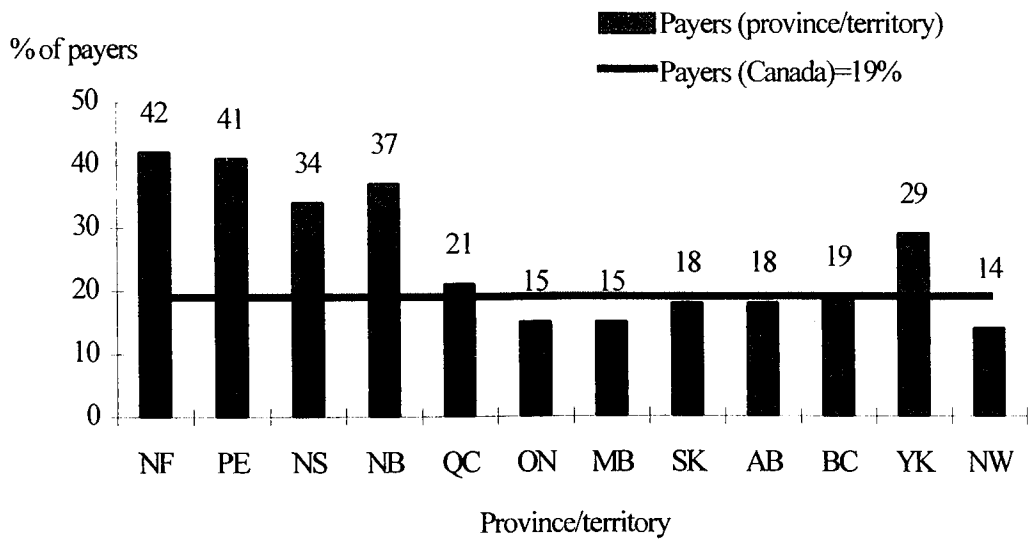
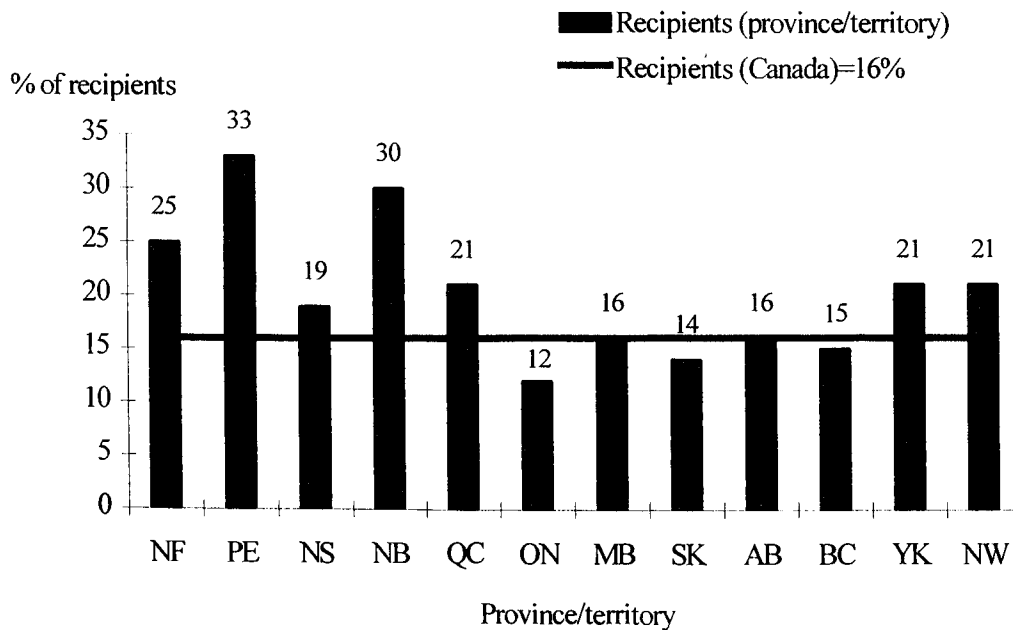


Figure 1.13 Percent of recipients claiming Employment Insurance as a source of income, by jurisdiction, 1995



**Table 1.1 Age and Sex Distribution of Payers and Recipients
Canada, 1995 Tax Year**

Age	Payers						Recipients					
	Male		Female		Total		Male		Female		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
≤ 20	880	--	40	--	930	--	580	5	3,460	1	4,030	1
21-30	44,280	11	1,560	11	45,780	11	1,020	9	55,130	17	56,120	17
31-40	156,230	39	6,560	47	162,870	40	3,790	34	147,080	45	150,790	44
41-50	136,640	34	4,460	32	141,130	34	3,780	33	88,550	27	92,240	27
51-60	38,300	10	720	5	39,050	9	1,000	9	19,900	6	20,930	6
61+	20,980	5	640	5	21,670	5	1,130	10	14,300	4	15,430	5
Total	397,020	100	13,990	100	411,390	100	11,290	100	328,120	100	339,510	100
Median	40.1		39.0				41.1		38.0			

-- Amount too small to be expressed.

Source: Canada Customs and Revenue Agency, 1995.

**Table 1.2 Total Amount of Support by Number of Payers
and Recipients, Canada, 1995 Tax Year**

Support amount	Payers		Recipients	
	N	%	N	%
Less than \$1,000	38,290	9	36,030	11
\$1,000-\$2,499	106,280	26	86,190	25
\$2,500-\$4,999	126,780	31	101,680	30
\$5,000-\$7,999	70,070	17	57,220	17
\$8,000-\$9,999	21,730	5	17,920	5
\$10,000-\$12,499	17,280	4	14,440	4
\$12,500-\$14,999	8,590	2	7,030	2
\$15,000-\$19,999	9,950	2	8,400	2
\$20,000+	12,440	3	10,610	3
Total	411,390	100	339,510	100
Median		\$3,656		\$3,633

Source: Canada Customs and Revenue Agency, 1995.

**Table 1.3 Frequency Distribution of Payers and Recipients
by Income Category, Canada, 1995 Tax Year**

Income category	Payers		Recipients	
	N	%	N	%
Less than \$10,000	19,150	5	53,640	16
\$10,000-\$19,999	53,850	13	121,460	36
\$20,000-\$29,999	74,590	18	65,930	19
\$30,000-\$39,999	79,360	19	47,280	14
\$40,000-\$49,999	64,150	16	25,570	8
\$50,000+	120,310	29	25,650	8
Total	411,390	100	339,510	100
Median		\$37,331		\$19,503

Source: Canada Customs and Revenue Agency, 1995.

**Table 1.4 Source of Income by Payer and Recipient^{1,2}
Canada, 1995 Tax Year**

Source of income		Payers		Recipients	
		N	%	N	%
Wages and salaries	Employment earnings/wages	356,780	87	226,340	67
	Other employment	36,940	9	17,510	5
TOTAL WAGES AND SALARIES		393,720	96	243,850	72
Government transfers	Employment Insurance	78,140	19	55,170	16
	Social assistance	15,250	4	96,440	28
	Old Age Security	14,150	3	9,950	3
	Canada or Quebec Pension	23,030	6	17,430	5
	Other pensions or superannuation	23,070	6	6,170	2
TOTAL GOVERNMENT TRANSFERS		153,640	37	185,160	55
Investments	Taxable amount of dividends	32,380	8	17,340	5
	Interest and other investment income	110,130	27	84,950	25
	Net partnership income	3,320	1	630	0
	Rental income	28,590	7	12,830	4
	Taxable gains	18,720	5	10,150	3
TOTAL INVESTMENT INCOME		193,140	47	125,900	37
Support	Support (support payments)	1,980	0	339,510	100
Self-employment income	Self-employed, business	40,500	10	23,360	7
	Self-employed, professional	10,470	3	3,560	1
	Self-employed, commission	4,210	1	2,160	1
	Self-employed, farming	7,510	2	1,660	0
	Self-employed, fishing	1,620	0	80	0
TOTAL SELF-EMPLOYMENT INCOME		64,310	16	30,820	9
Other income	Workers' compensation	31,310	8	9,660	3
	Net federal supplements	1,480	0	3,660	1
	Other income	50,230	12	33,640	10
TOTAL OTHER INCOME		83,020	20	46,960	14
GRAND TOTAL		411,390		339,510	

¹ Totals do not add up to 100 percent, since individuals can report more than one source of income.

² Sources were reported on Canada Customs and Revenue Agency's T1 Form.

Source: Canada Customs and Revenue Agency, 1995.

SECTION 2: PROVINCES AND TERRITORIES

NEWFOUNDLAND

Highlights

- The proportion of male payers 30 years old or less (21 percent) was nearly twice the national proportion (11 percent). Similarly, 30 percent of female recipients were 30 years old or less, compared to 18 percent in the national sample.
- The proportions of payers (16 percent) and recipients (19 percent) who reported paying or receiving support amounts under \$1,000 were significantly higher in Newfoundland than they were in Canada as a whole (9 percent and 11 percent respectively).
- The median amount of support paid was \$2,367, which was lower than the median amount for Canada (\$3,656) and the median amount received was \$2,261.
- The proportions of payers and recipients with incomes lower than \$20,000 were significantly higher in Newfoundland than they were in Canada (Table 2.4). For example, 34 percent of payers in Newfoundland claimed an income lower than \$20,000, compared to 18 percent in Canada. Among recipients, 69 percent in Newfoundland and 52 percent in Canada declared an income lower than \$20,000.
- The median income was \$26,388 for payers and \$13,889 for recipients, below the national median for both groups.
- The proportions of payers and recipients who declared government transfers as income in Newfoundland were higher than the national average. Almost three quarters (72 percent) of recipients in Newfoundland declared government transfers as a source of income, compared to 55 percent in Canada. Similarly, 55 percent of payers declared government transfers as income, compared to 37 percent at the national level.
- The proportion of payers claiming social assistance as a source of income was the same as the national sample, but the proportion of recipients claiming it (42 percent) was considerably higher than the national average (28 percent).
- The proportions of payers (13 percent) and recipients (4 percent) who claimed self-employment as a source of income were smaller than those in Canada (16 percent and 9 percent respectively).

**Table 2.1 Age and Sex Distribution of Payers and Recipients
Newfoundland, 1995 Tax Year**

Age	Payers						Recipients					
	Male		Female		Total		Male		Female		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
≤ 20	30	1	0	0	30	1	10	7	80	2	90	2
21-30	1,140	20	50	29	1,190	21	10	7	1,300	28	1,330	28
31-40	2,300	41	80	47	2,360	41	50	33	2,040	44	2,110	44
41-50	1,660	30	40	24	1,710	30	40	27	990	21	1,010	21
51-60	3,400	6	10	0	340	6	10	7	160	3	190	4
61+	130	2	0	0	140	2	10	7	70	2	80	2
Total	5,590	100	170	100	5,760	100	150	100	4,620	100	4,770	100
Median	38.0		36.1				42.1		35.1			

**Table 2.2 Total Amount of Support by Number of Payers
and Recipients, Newfoundland, 1995 Tax Year**

Support amount	Payers		Recipients	
	N	%	N	%
Less than \$1,000	900	16	890	19
\$1,000-\$2,499	2,170	38	1810	38
\$2,500-\$4,999	1,620	28	1250	26
\$5,000-\$7,999	610	11	490	10
\$8,000-\$9,999	170	3	140	3
\$10,000-\$12,499	120	2	80	2
\$12,500-\$14,999	60	1	40	1
\$15,000-\$19,999	60	1	40	1
\$20,000+	80	1	50	1
Total	5,760	100	4770	100
Median	\$2,367		\$2,261	

**Table 2.3 Frequency Distribution of Payers and Recipients by
Income Category, Newfoundland, 1995 Tax Year**

Income category	Payers		Recipients	
	N	%	N	%
Less than \$10,000	400	7	1,210	25
\$10,000-\$19,999	1,560	27	2,080	44
\$20,000-\$29,999	1,310	23	730	15
\$30,000-\$39,999	820	14	370	8
\$40,000-\$49,999	640	11	240	5
\$50,000+	1,040	18	130	3
Total	5,760	100	4,750	100
Median	\$26,388		\$13,889	

**Table 2.4 Total Amount of Support by Number of Payers and Recipients
Newfoundland, 1995 Tax Year**

Source of income		Payers		Recipients	
		N	%	N	%
Wages and salaries	Employment earnings/wages	4,980	86	2,790	58
	Other employment	260	5	130	3
TOTAL WAGES AND SALARIES		5,240	91	2,920	61
Government transfers	Employment Insurance	2,410	42	1,170	25
	Social assistance	230	4	2,000	42
	Old Age Security	90	2	40	1
	Canada or Quebec Pension	210	4	150	3
	Other pensions or superannuation	210	4	60	1
TOTAL GOVERNMENT TRANSFERS		3,150	55	3,420	72
Investment income	Taxable amount of dividends	200	3	100	2
	Interest and other investment income	980	17	710	15
	Net partnership income	10	0	0	0
	Rental income	300	5	160	3
	Taxable gains	130	2	50	1
TOTAL INVESTMENT INCOME		1,620	28	1,020	21
Support	Support (support payments)	40	1	4,770	100
Self-employment income	Self-employed, business	270	5	150	3
	Self-employed, professional	80	1	20	0
	Self-employed, commission	40	1	10	0
	Self-employed, farming	10	0	0	0
	Self-employed, fishing	350	6	10	0
TOTAL SELF-EMPLOYMENT INCOME		750	13	190	4
Other income	Workers' compensation	340	6	100	2
	Net federal supplements	20	0	20	0
	Other income	990	17	520	11
TOTAL OTHER INCOME		1,350	23	640	13
GRAND TOTAL		5,760		4,770	

Note: Sources of income are multiple coded, meaning that one person could have more than one source of income that year. Thus, totals will not add up to 100 percent.

PRINCE EDWARD ISLAND

Highlights

- The proportions of male payers and female recipients 30 years old or less (14 percent and 21 percent respectively) were slightly higher than the national averages (11 percent and 18 percent respectively).
- The proportions of payers who paid, and recipients who received, less than \$2,500 in support (49 percent and 45 percent respectively) were considerably higher than the 35 percent of payers and 36 percent of recipients nationally who claimed similar amounts.
- The median amount of support paid in PEI was \$2,643, while the median amount received was \$2,892. Both figures are lower than the median amounts paid and received in Canada.
- Over one quarter of payers (27 percent) reported an income lower than \$20,000, compared to 18 percent of payers in Canada. The proportion of recipients claiming an income under \$20,000 in PEI was slightly higher (55 percent) than the Canadian proportion (52 percent).
- The median income was \$28,528 for payers and \$18,803 for recipients.
- The proportion of recipients claiming salaries and wages as a source of income in PEI (85 percent) was significantly higher than the national proportion (72 percent). However, the proportion of payers reporting salaries and wages in PEI was similar to the proportion in Canada (93 percent and 96 percent respectively).
- Both payers and recipients reported government transfers as a source of income more often in PEI than in Canada. Respectively, the proportions were 59 percent vs. 37 percent for payers and 66 percent vs. 55 percent for recipients.
- The proportion of PEI payers and recipients reporting social assistance as a source of income was similar to the proportion in Canada.
- Proportionately more payers in PEI reported self-employment income (21 percent) than did payers in Canada (16 percent). However, recipients reported it in relatively the same proportions in PEI and in Canada.

**Table 3.1 Age and Sex Distribution of Payers and Recipients
Prince Edward Island, 1995 Tax Year**

Age	Payers						Recipients					
	Male		Female		Total		Male		Female		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
≤ 20	0	0	0	0	0	0	0	0	20	2	20	2
21-30	190	14	0	0	190	14	0	0	230	19	230	19
31-40	510	38	0	0	530	39	0	0	550	46	560	46
41-50	470	35	0	0	480	35	0	0	340	28	340	28
51-60	110	8	0	0	110	8	0	0	60	5	70	6
61+	70	5	0	0	70	5	0	0	20	2	20	2
Total	1,330	100	30	100	1,360	100	30	100	1,200	100	1,230	100
Median	40.0		--				--		37.1			

**Table 3.2 Total Amount of Support by Number of Payers
and Recipients Prince Edward Island, 1995 Tax Year**

Support amount	Payers		Recipients	
	N	%	N	%
Less than \$1,000	170	13	140	11
\$1,000-\$2,499	490	36	420	34
\$2,500-\$4,999	390	29	370	30
\$5,000-\$7,999	160	12	160	13
\$8,000-\$9,999	50	4	50	4
\$10,000-\$12,499	50	4	40	3
\$12,500-\$14,999	20	1	20	2
\$15,000-\$19,999	20	1	20	2
\$20,000+	20	1	20	2
Total	1,360	100	1,230	100
Median	\$2,643		\$2,892	

**Table 3.3 Frequency Distribution of Payers and Recipients by
Income Category Prince Edward Island, 1995 Tax Year**

Income category	Payers		Recipients	
	N	%	N	%
Less than \$10,000	70	5	180	15
\$10,000-\$19,999	300	22	490	40
\$20,000-\$29,999	360	26	300	24
\$30,000-\$39,999	270	20	170	14
\$40,000-\$49,999	150	11	70	6
\$50,000+	200	15	40	3
Total	1,360	100	1,230	100
Median	\$28,528		\$18,803	

**Table 3.4 Source of Income for Payers and Recipients
Prince Edward Island, 1995 Tax Year**

Source of income		Payers		Recipients	
		N	%	N	%
Wages and salaries	Employment earnings/wages	1,170	86	990	80
	Other employment	100	7	50	4
TOTAL WAGES AND SALARIES		1,270	93	1,040	85
Government transfers	Employment Insurance	560	41	410	33
	Social assistance	30	2	310	25
	Old Age Security	40	3	20	2
	Canada or Quebec Pension	80	6	60	5
	Other pensions or superannuation	90	7	10	1
TOTAL GOVERNMENT TRANSFERS		800	59	810	66
Investments	Taxable amount of dividends	80	6	40	3
	Interest and other investment income	290	21	300	24
	Net partnership income	10	1	0	0
	Rental income	70	5	30	2
	Taxable gains	50	4	20	2
TOTAL INVESTMENT INCOME		500	37	390	32
Support	Support (support payments)	0	0	1,230	100
Self-employment income	Self-employed, business	130	10	80	7
	Self-employed, professional	30	2	10	1
	Self-employed, commission	20	1	0	0
	Self-employed, farming	50	4	0	0
	Self-employed, fishing	60	4	10	1
TOTAL SELF-EMPLOYMENT INCOME		290	21	100	8
Other income	Workers' compensation	90	7	40	3
	Net federal supplements	10	1	10	1
	Other income	150	11	150	12
TOTAL OTHER INCOME		250	18	200	16
GRAND TOTAL		1,360	100	1,230	100

Note: Sources of income are multiple coded, meaning that one person could have more than one source of income that year. Thus, totals will not add up to 100 percent.

NOVA SCOTIA

Highlights

- The age distribution of payers and recipients in Nova Scotia reflected the distribution in Canada. Most payers were male and between the ages of 31 and 50, while the majority of recipients were female and between the ages of 31 and 50.
- The proportions of both payers (18 percent) and recipients (18 percent) who reported paying or receiving support in amounts lower than \$1,000 were double the national proportions (9 percent and 11 percent respectively).
- The median amount of support paid was \$2,379 and the median amount of support received was \$2,414 in Nova Scotia.
- Payers and recipients in Nova Scotia had lower incomes than did payers and recipients in Canada. For example, 28 percent of Nova Scotia payers declared an annual income of less than \$20,000, compared to 18 percent in Canada. More recipients in Nova Scotia (67 percent) had incomes below \$20,000 than did recipients in Canada (52 percent).
- Payers in Nova Scotia had a median income of \$29,296, while recipients had a median income of \$14,641.
- Fewer recipients in Nova Scotia declared wages and salaries as a source of income than did recipients in Canada (64 percent versus 72 percent).
- More payers (53 percent) and recipients (66 percent) in Nova Scotia claimed government transfers as a source of income than did payers and recipients the national sample (37 percent and 55 percent respectively).
- The proportion of recipients in Nova Scotia who declared social assistance as a source of income (37 percent) was higher than the national proportion (28 percent), but Nova Scotia payers declared social assistance in almost the same proportions as did payers in Canada.
- The proportion of payers and recipients claiming self-employment as a source of income did not vary greatly between Nova Scotia and Canada.

**Table 4.1 Age and Sex by Number of Payers and Recipients
Nova Scotia, 1995 Tax Year**

Age	Payers						Recipients					
	Male		Female		Total		Male		Female		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
≤ 20	60	0	0	0	70	0	20	6	210	2	230	2
21-30	2,580	17	70	18	2,620	17	40	13	2,930	22	2,960	22
31-40	6,250	40	190	49	6,420	41	120	38	5,790	44	5,890	44
41-50	4,620	30	120	31	4,740	30	100	31	3,030	23	3,120	23
51-60	1,290	8	10	3	1,300	8	20	6	760	6	800	6
61+	690	4	20	5	700	4	40	13	530	4	530	4
Total	15,450	100	390	100	15,840	100	320	100	13,190	100	13,510	100
Median	39.0		38.0				38.1		36.1			

**Table 4.2 Total Amount of Support by Number of Payers
and Recipients, Nova Scotia, 1995 Tax Year**

Support amount	Payers		Recipients	
	N	%	N	%
Less than \$1,000	2,830	18	2,470	18
\$1,000-\$2,499	5,510	35	4,540	34
\$2,500-\$4,999	3,990	25	3,400	25
\$5,000-\$7,999	1,830	12	1,610	12
\$8,000-\$9,999	530	3	470	3
\$10,000-\$12,499	440	3	400	3
\$12,500-\$14,999	220	1	210	2
\$15,000-\$19,999	240	2	210	2
\$20,000+	270	2	230	2
Total	15,840	100	13,510	100
Median	\$2,379		\$2,414	

**Table 4.3 Income Class of Payers and Recipients
Nova Scotia, 1995 Tax Year**

Income category	Payers		Recipients	
	N	%	N	%
Less than \$10,000	1,040	7	2,930	22
\$10,000-\$19,999	3,390	21	6,120	45
\$20,000-\$29,999	3,740	24	2,300	17
\$30,000-\$39,999	3,190	20	1,180	9
\$40,000-\$49,999	2,020	13	530	4
\$50,000+	2,460	16	430	3
Total	15,830	100	13,510	100
Median	\$29,296		\$14,641	

**Table 4.4 Source of Income for Payers and Recipients
Nova Scotia, 1995 Tax Year**

Source of income		Payers		Recipients	
		N	%	N	%
Wages and salaries	Employment earnings/wages	13,670	86	8,190	61
	Other employment	1,000	6	520	4
TOTAL WAGES AND SALARIES		14,670	93	8,710	64
Government transfers	Employment Insurance	5,380	34	2,630	19
	Social assistance	520	3	4,950	37
	Old Age Security	440	3	320	2
	Canada or Quebec Pension	930	6	830	6
	Other pensions or superannuation	1,110	7	220	2
TOTAL GOVERNMENT TRANSFERS		8,380	53	8,950	66
Investment income	Taxable amount of dividends	860	5	510	4
	Interest and other investment income	3,060	19	2,420	18
	Net partnership income	50	0	10	0
	Rental income	520	3	240	2
	Taxable gains	440	3	250	2
TOTAL INVESTMENT INCOME		4,930	31	3,430	25
Support	Support (support payments)	80	1	13,510	100
Self-employment income	Self-employed, business	1,080	7	600	4
	Self-employed, professional	280	2	70	1
	Self-employed, commission	90	1	50	0
	Self-employed, farming	120	1	10	0
	Self-employed, fishing	610	4	20	0
TOTAL SELF-EMPLOYMENT INCOME		2,180	14	750	6
Other income	Workers' compensation	1,070	7	230	3
	Net federal supplements	70	0	170	1
	Other income	1,940	12	1,300	10
TOTAL OTHER INCOME		3,080	19	1,700	13
GRAND TOTAL		15,840		13,510	

Note: Sources of income are multiple coded, meaning that one person could have more than one source of income that year. Thus, totals will not add up to 100 percent.

NEW BRUNSWICK

Highlights

- In New Brunswick, the age distributions of payers and recipients reflected distributions in Canada. For example, the majority of payers are male and between the ages of 31 and 50, while most recipients are female and also between the ages of 31 and 50.
- While the proportion of payers in New Brunswick who reported paying less than \$1,000 in support (14 percent) was higher than the national proportion (9 percent), there were no considerable differences in the provincial and federal proportions for recipients.
- In New Brunswick, the median amount of support paid was \$2,562, while the median amount of support received was \$3,110. Both amounts were lower than median amounts in Canada.
- The proportions of payers (26 percent) and recipients (57 percent) earning less than \$20,000 were higher in New Brunswick than they were in Canada (18 percent and 52 percent respectively).
- Payers had a median income of \$30,154, while recipients had a median income of \$17,798.
- The proportion of payers in New Brunswick who reported receiving government transfers (51 percent) was higher than the national proportion (37 percent), while the proportions of recipients receiving government transfers were the same in New Brunswick and in Canada.
- The proportion of recipients who claimed social assistance as a source of income was lower in New Brunswick (16 percent) than it was in Canada (28 percent). The proportion of New Brunswick payers reporting social assistance income differed only slightly from the national proportion.
- Payers in New Brunswick indicated self-employment as a source of income (12 percent) less often than did payers in the national sample (16 percent). New Brunswick recipients similarly declared self-employment as a source of income (6 percent) in a smaller proportion than did recipients in Canada (9 percent).

**Table 5.1 Age and Sex Distribution by Number of Payers and Recipients
New Brunswick, 1995 Tax Year**

Age	Payers						Recipients					
	Male		Female		Total		Male		Female		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
≤ 20	30	0	0	0	30	0	10	5	70	1	80	1
21-30	1,570	15	60	22	1,600	15	30	14	1,210	17	1,240	17
31-40	4,170	41	130	48	4,310	41	70	32	3,470	48	3,510	47
41-50	3,230	32	60	22	3,290	32	80	36	1,900	26	1,960	26
51-60	800	8	10	4	810	8	20	9	370	5	400	5
61+	400	4	10	4	410	4	20	9	220	3	270	4
Total	10,150	100	270	100	10,410	100	220	100	7,220	100	7,450	100
Median	39.1		37.0				40.1		37.1			

**Table 5.2 Total Amount of Support by Number of Payers and Recipients
New Brunswick, 1995 Tax Year**

Support amount	Payers		Recipients	
	N	%	N	%
Less than \$1,000	1,470	14	880	12
\$1,000-\$2,499	3,660	35	2,330	31
\$2,500-\$4,999	2,980	29	2,300	31
\$5,000-\$7,999	1,310	13	1,080	14
\$8,000-\$9,999	380	4	320	4
\$10,000-\$12,499	270	3	240	3
\$12,500-\$14,999	110	1	90	1
\$15,000-\$19,999	130	1	110	1
\$20,000+	140	1	100	1
Total	10,410	100	7,450	100
Median	\$2,562		\$3,110	

**Table 5.3 Frequency Distribution of Payers and Recipients by
Income Category, New Brunswick, 1995 Tax Year**

Income category	Payers		Recipients	
	N	%	N	%
Less than \$10,000	540	5	1,390	19
\$10,000-\$19,999	2,140	21	2,850	38
\$20,000-\$29,999	2,490	24	1,700	23
\$30,000-\$39,999	2,020	19	830	11
\$40,000-\$49,999	1,350	13	430	6
\$50,000+	1,870	18	250	3
Total	10,410	100	7,450	100
Median	\$30,154		\$17,798	

**Table 5.4 Source of Income by Payers and Recipients
New Brunswick, 1995 Tax Year**

Source of income		Payers		Recipients	
		N	%	N	%
Wages and salaries	Employment earnings/wages	9,310	89	5,700	77
	Other employment	740	7	390	5
TOTAL WAGES AND SALARIES		10,050	97	6,090	82
Government transfers	Employment Insurance	3,800	37	2,240	30
	Social assistance	250	2	1,210	16
	Old Age Security	270	3	160	2
	Canada or Quebec Pension	480	5	370	5
	Other pensions or superannuation	560	5	110	1
TOTAL GOVERNMENT TRANSFERS		5,360	51	4,090	55
Investment income	Taxable amount of dividends	490	5	250	3
	Interest and other investment income	2,260	22	1,670	22
	Net partnership income	30	0	0	0
	Rental income	410	4	210	3
	Taxable gains	300	3	150	2
TOTAL INVESTMENT INCOME		3,490	34	2,280	31
Support	Support (support payments)	40	0	7,450	100
Self-employment income	Self-employed, business	780	7	370	5
	Self-employed, professional	160	2	40	1
	Self-employed, commission	80	1	30	0
	Self-employed, farming	90	1	10	0
	Self-employed, fishing	110	1	10	0
TOTAL SELF-EMPLOYMENT INCOME		1,220	12	460	6
Other income	Workers' compensation	340	3	80	1
	Net federal supplements	40	0	90	1
	Other income	960	9	870	12
TOTAL OTHER INCOME		1,340	13	1,040	14
GRAND TOTAL		10,410		7,450	

Note: Sources of income are multiple coded, meaning that one person could have more than one source of income that year. Thus, totals will not add up to 100 percent.

QUEBEC

Highlights

- The age and sex distribution of both payers and recipients in Quebec reflected Canada's distribution.
- As was the case in Canada, most Quebec payers and recipients paid and received support amounts between \$1,000 and \$5,000.
- The median amount of support paid by Quebec payers was \$3,670, which was slightly higher than the Canadian median (\$3,656). The median amount received in Quebec was \$3,785, which was also slightly higher than the Canadian median (\$3,633).
- The proportion of Quebec recipients claiming an income lower than \$20,000 (55 percent) was significantly higher than the proportion of Quebec payers in the same income bracket (17 percent), which was also the situation in Canada.
- The median income was \$35,944 for Quebec payers and \$18,109 for Quebec recipients.
- The proportions of Quebec payers and recipients who claimed wages and salaries, government transfers, investments and self-employment as sources of income were similar to the proportions of the national sample.
- The proportion of recipients claiming social assistance as a source of income was slightly lower in Quebec (23 percent) than it was in Canada (28 percent).

**Table 6.1 Age and Sex Distribution by Number of Payers and Recipients
Quebec, 1995 Tax Year**

Age	Payers						Recipients					
	Male		Female		Total		Male		Female		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
≤ 20	90	0	10	0	100	0	200	6	700	1	900	1
21-30	8,180	9	220	6	8,400	8	310	9	11,360	14	11,670	13
31-40	35,300	37	1,580	46	36,880	37	1,000	30	35,940	43	36,950	42
41-50	36,000	38	1,350	39	37,340	38	1,230	37	25,680	31	26,910	31
51-60	10,660	11	180	5	10,840	11	330	10	6,310	8	6,640	8
61+	5,310	6	110	3	5,400	5	250	8	3,740	4	3,980	5
Total	95,480	100	3,460	100	98,940	100	3,300	100	83,700	100	87,000	100
Median	41.1		40.1				41.1		39.0			

**Table 6.2 Total Amount of Support by Number of Payers and Recipients
Quebec, 1995 Tax Year**

Support amount	Payers		Recipients	
	N	%	N	%
Less than \$1,000	7,880	8	6,560	8
\$1,000-\$2,499	23,150	23	19,380	22
\$2,500-\$4,999	33,420	34	29,380	34
\$5,000-\$7,999	18,320	19	16,710	19
\$8,000-\$9,999	4,920	5	4,500	5
\$10,000-\$12,499	4,090	4	3,850	4
\$12,500-\$14,999	2,120	2	1,950	2
\$15,000-\$19,999	2,390	2	2,200	3
\$20,000+	2,690	3	2,480	3
Total	98,940	100	87,000	100
Median	\$3,670		\$3,785	

**Table 6.3 Frequency Distribution of Payers and Recipients by
Income Category, Quebec, 1995 Tax Year**

Income category	Payers		Recipients	
	N	%	N	%
Less than \$10,000	3,770	4	17,170	20
\$10,000-\$19,999	13,250	13	30,430	35
\$20,000-\$29,999	20,780	21	16,720	19
\$30,000-\$39,999	19,270	19	11,550	13
\$40,000-\$49,999	15,020	15	6,010	7
\$50,000+	26,870	27	5,150	6
Total	98,940	100	87,000	100
Median	\$35,944		\$18,109	

**Table 6.4 Source of Income for Payers and Recipients
Quebec, 1995 Tax Year**

Source of income		Payers		Recipients	
		N	%	N	%
Wages and salaries	Employment earnings/wages	87,230	88	58,080	67
	Other employment	6,780	7	4,250	5
TOTAL WAGES AND SALARIES		94,010	95	62,330	72
Government transfers	Employment Insurance	21,130	21	18,530	21
	Social assistance	2,560	3	20,240	23
	Old Age Security	3,360	3	2,360	3
	Canada or Quebec Pension	5,520	6	3,890	4
	Other pensions or superannuation	5,480	6	1,150	1
TOTAL GOVERNMENT TRANSFERS		38,050	38	46,170	53
Investments	Taxable amount of dividends	8,780	9	3,550	4
	Interest and other investment income	28,650	29	22,930	26
	Net partnership income	650	1	130	0
	Rental income	9,170	9	3,500	4
	Taxable gains	3,830	4	1,680	2
TOTAL INVESTMENT INCOME		51,080	52	31,790	37
Support	Support (support payments)	520	1	87,000	100
Self-employment income	Self-employed, business	6,690	7	4,190	5
	Self-employed, professional	2,980	3	1,090	1
	Self-employed, commission	1,110	1	560	1
	Self-employed, farming	1,010	1	150	0
	Self-employed, fishing	60	0	10	0
TOTAL SELF-EMPLOYMENT INCOME		11,850	12	6,000	7
Other income	Workers' compensation	7,980	8	2,910	3
	Net federal supplements	460	0	1,040	1
	Other income	10,250	10	8,180	9
TOTAL OTHER INCOME		18,690	19	12,130	14
GRAND TOTAL		98,940		87,000	

Note: Sources of income are multiple coded, meaning that one person could have more than one source of income that year. Thus, totals will not add up to 100 percent.

ONTARIO

Highlights

- The age and sex of payers and recipients in Ontario very closely reflected figures for Canada.
- Most payers and recipients paid and received support amounts between \$1,000 and \$5,000, which was also the case in Canada.
- Payers in Ontario paid a median amount of \$3,896, which was slightly higher than the Canadian median (\$3,656), and recipients received a median amount of \$3,799.
- Fifteen percent of Ontario payers reported an income of less than \$20,000, compared to 18 percent of payers in the national sample. The proportion of recipients in Ontario who reported incomes of less than \$20,000 (47 percent) was lower than the proportion in Canada (52 percent).
- Ontario payers claimed a median income of \$38,936, while Ontario recipients claimed a median income \$21,038.
- The proportions of Ontario payers and recipients who claimed wages and salaries, government transfers, investments and self-employment as sources of income were similar to the proportions of the national sample.
- The proportion of Ontario recipients who reported social assistance as a source of income (35 percent) was higher than the proportion in Canada (28 percent), while the proportion of Ontario payers who reported social assistance as a source of income was the same as the proportion in Canada.

**Table 7.1 Age and Sex Distribution of Payers and Recipients
Ontario, 1995 Tax Year**

Age	Payers						Recipients					
	Male		Female		Total		Male		Female		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
≤ 20	410	0	20	0	430	0	220	5	1,540	1	1,760	1
21-30	17,820	12	650	12	18,470	12	420	10	20,920	17	21,320	17
31-40	59,270	39	2,570	46	61,860	39	1,460	34	52,970	44	54,420	44
41-50	50,900	34	1,770	32	52,660	33	1,400	32	31,520	26	32,920	26
51-60	15,040	10	330	6	15,360	10	390	9	7,420	6	7,830	6
61+	8,420	6	280	5	8,700	6	470	11	5,870	5	6,340	5
Total	151,840	100	5,610	100	157,460	100	4,330	100	120,190	100	124,530	100
Median	40.1		39.0				41.0		38.0			

**Table 7.2 Total Amount of Support by Number of Payers and Recipients
Ontario, 1995 Tax Year**

Support amount	Payers		Recipients	
	N	%	N	%
Less than \$1,000	13,960	9	14,160	11
\$1,000-\$2,499	37,230	24	29,520	24
\$2,500-\$4,999	46,690	30	34,980	28
\$5,000-\$7,999	28,560	18	21,410	17
\$8,000-\$9,999	9,420	6	7,280	6
\$10,000-\$12,499	7,630	5	5,880	5
\$12,500-\$14,999	3,830	2	2,940	2
\$15,000-\$19,999	4,380	3	3,580	3
\$20,000+	5,770	4	4,790	4
Total	157,460	100	124,530	100
Median	\$3,896		\$3,799	

**Table 7.3 Frequency Distribution of Payers and Recipients
by Income Category, Ontario, 1995 Tax Year**

Income category	Payers		Recipients	
	N	%	N	%
Less than \$10,000	7,030	4	14,310	11
\$10,000-\$19,999	17,960	11	45,220	36
\$20,000-\$29,999	26,180	17	23,880	19
\$30,000-\$39,999	30,880	20	18,360	15
\$40,000-\$49,999	25,190	16	10,460	8
\$50,000+	50,250	32	12,320	10
Total	157,460	100	124,530	100
Median	\$38,936		\$21,038	

**Table 7.4 Source of Income by Payer and Recipient
Ontario, 1995 Tax Year**

Source of income		Payers		Recipients	
		N	%	N	%
Wages and salaries	Employment earnings/wages	136,100	86	79,010	63
	Other employment	16,410	10	6,300	5
TOTAL WAGES AND SALARIES		152,510	97	85,310	69
Government transfers	Employment Insurance	23,050	15	14,950	12
	Social assistance	6,920	4	43,140	35
	Old Age Security	5,710	4	4,210	3
	Canada or Quebec Pension	9,450	6	7,330	6
	Other pensions or superannuation	9,150	6	2,680	2
TOTAL GOVERNMENT TRANSFERS		54,280	34	72,310	58
Investments	Taxable amount of dividends	11,830	8	7,110	6
	Interest and other investment income	42,110	27	30,950	25
	Net partnership income	1,560	1	280	0
	Rental income	11,080	7	5,250	4
	Taxable gains	7,110	5	4,200	3
TOTAL INVESTMENT INCOME		73,690	47	47,790	38
Support	Support (support payments)	670	0	124,530	100
Self-employment income	Self-employed, business	15,680	10	8,360	7
	Self-employed, professional	4,410	3	1,260	1
	Self-employed, commission	1,580	1	800	1
	Self-employed, farming	1,820	1	430	0
	Self-employed, fishing	20	0	0	0
TOTAL SELF-EMPLOYMENT INCOME		23,510	15	10,850	9
Other income	Workers' compensation	12,440	8	3,760	3
	Net federal supplements	410	0	1,330	1
	Other income	21,060	13	11,920	10
TOTAL OTHER INCOME		33,910	22	17,010	14
GRAND TOTAL		157,460		124,530	

Note: Sources of income are multiple coded, meaning that one person could have more than one source of income that year. Thus, totals will not add up to 100 percent.

MANITOBA

Highlights

- In Manitoba, payers were most often males between the ages of 31 and 50, while most recipients were female and also between the ages of 31 and 50, which was also the case in Canada.
- The amounts of support paid and received reflected the distribution in Canada; most payments were between \$1,000 and \$5,000.
- The median amount of support paid in Manitoba was \$3,564 and the median amount received was \$3,603, figures only slightly lower than those in Canada.
- The proportion of payers in Manitoba who reported an income of less than \$20,000 (21 percent) was slightly higher than the proportion in Canada (18 percent), while the proportion of Manitoba recipients who fell into this income bracket was lower than that in the national sample (47 percent and 52 percent respectively).
- The median income in Manitoba was \$34,070 for payers and \$21,241 for recipients.
- Payers and recipients in Manitoba reported government transfers as a source of income less often than did payers and recipients in the national sample. For example, 33 percent of Manitoba payers reported government transfers as an income source, compared to 37 percent of Canadian payers, while 43 percent of Manitoba recipients claimed this income source, compared to 55 percent of Canadian recipients.
- Although the proportion of payers claiming social assistance as a source of income in Manitoba was relatively the same as the Canadian proportion, the proportion of recipients claiming social assistance (16 percent) was lower than that in Canada (28 percent).
- The distribution of payers and recipients claiming investments, self-employment and other as sources of income was virtually the same in Manitoba and Canada.

**Table 8.1 Age and Sex by Number of Payers and Recipients
Manitoba, 1995 Tax Year**

Age	Payers						Recipients					
	Male		Female		Total		Male		Female		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
≤ 20	30	0	0	0	30	0	20	5	100	1	120	1
21-30	1,320	10	70	16	1,370	10	40	10	1,760	15	1,790	15
31-40	5,200	41	210	48	5,440	41	150	38	5,180	45	5,350	45
41-50	4,370	34	130	30	4,490	34	120	30	3,280	29	3,390	29
51-60	1,210	9	20	5	1,230	9	40	10	680	6	730	6
61+	710	6	20	5	740	6	30	8	510	4	540	5
Total	12,810	100	440	100	13,250	100	400	100	11,490	100	11,890	100
Median	40.1		38.0				40.1		38.0			

**Table 8.2 Total Amount of Support by Number of Payers and Recipients
Manitoba, 1995 Tax Year**

Support amount	Payers		Recipients	
	N	%	N	%
Less than \$1,000	1,420	11	1,310	11
\$1,000-\$2,499	3,570	27	3,110	26
\$2,500-\$4,999	4,130	31	3,630	31
\$5,000-\$7,999	2,110	16	1,940	16
\$8,000-\$9,999	720	5	640	5
\$10,000-\$12,499	500	4	470	4
\$12,500-\$14,999	250	2	230	2
\$15,000-\$19,999	280	2	260	2
\$20,000+	290	2	290	2
Total	13,250	100	11,890	100
Median	\$3,564		\$3,603	

**Table 8.3 Frequency Distribution of Payers and Recipients
by Income Category, Manitoba, 1995 Tax Year**

Income category	Payers		Recipients	
	N	%	N	%
Less than \$10,000	770	6	1,970	17
\$10,000-\$19,999	2,000	15	3,620	30
\$20,000-\$29,999	2,650	20	2,810	24
\$30,000-\$39,999	2,940	22	1,920	16
\$40,000-\$49,999	1,950	15	890	7
\$50,000+	2,940	22	700	6
Total	13,250	100	11,890	100
Median	\$34,070		\$21,241	

**Table 8.4 Source of Income for Payers and Recipients
Manitoba, 1995 Tax Year**

Source of income		Payers		Recipients	
		N	%	N	%
Wages and salaries	Employment earnings/wages	11,450	86	9,030	76
	Other employment	1,090	8	670	6
TOTAL WAGES AND SALARIES		12,540	95	9,700	82
Government transfers	Employment Insurance	2,010	15	1,880	16
	Social assistance	340	3	1,930	16
	Old Age Security	500	4	350	3
	Canada or Quebec Pension	760	6	640	5
	Other pensions or superannuation	800	6	290	2
TOTAL GOVERNMENT TRANSFERS		4,410	33	5,090	43
Investment income	Taxable amount of dividends	890	7	630	5
	Interest and other investment income	3,600	27	3,300	28
	Net partnership income	70	1	10	0
	Rental income	750	6	310	3
	Taxable gains	640	5	390	3
TOTAL INVESTMENT INCOME		5,950	45	4,640	39
Support	Support (support payments)	60	0	11,890	100
Self-employment income	Self-employed, business	1,470	11	960	8
	Self-employed, professional	330	2	120	1
	Self-employed, commission	150	1	80	1
	Self-employed, farming	510	4	100	1
	Self-employed, fishing	20	0	0	0
TOTAL SELF-EMPLOYMENT INCOME		2,480	19	1,260	11
Other income	Workers' compensation	960	7	290	2
	Net federal supplements	80	1	170	1
	Other income	1,590	12	1,320	11
TOTAL OTHER INCOME		2,630	20	1,780	15
GRAND TOTAL		13,250		11,890	

Note: Sources of income are multiple coded, meaning that one person could have more than one source of income that year. Thus, totals will not add up to 100 percent.

SASKATCHEWAN

Highlights

- As in Canada, most payers in Saskatchewan were male and between the ages of 31 and 50, while recipients were most often female and between the ages of 31 and 50.
- The amount of support that payers paid and recipients received was generally lower in Saskatchewan than it was in Canada. For example, 41 percent of Saskatchewan payers reported paying an amount lower than \$2,500, compared to 35 percent of Canadian payers. These provincial and national differences were also reflected in the number of recipients receiving less than \$2,500 (40 percent and 36 percent respectively).
- The median amount of support paid in Saskatchewan was \$3,330 a year, compared to a median of \$3,656 in Canada. Saskatchewan recipients received a median amount of \$3,338.
- Payers in Saskatchewan reported slightly lower incomes than did payers in the national sample. For example, 23 percent of Saskatchewan payers reported an income below \$20,000, compared to 18 percent of payers at the national level. Incomes of Saskatchewan recipients were similar to those of Canadian recipients.
- Median incomes in Saskatchewan were \$33,183 for payers and \$19,070 for recipients.
- The proportion of recipients in Saskatchewan who declared wages and salaries as a source of income (81 percent) was higher than the Canadian proportion (72 percent). The proportion of Saskatchewan payers who declared this source of income was similar to the Canadian proportion.
- Saskatchewan recipients reported government transfers as a source of income (43 percent) less often than did Canadian recipients (55 percent). Similarly, Saskatchewan payers reported this income source less frequently than did Canadian payers (33 percent and 37 percent respectively).
- The proportion of Saskatchewan recipients who reported social assistance as a source of income was lower than the Canadian proportion (21 percent and 28 percent respectively), while the proportion of payers claiming this source of income was the same as the Canadian proportion.
- Payers and recipients in Saskatchewan reported self-employment as a source of income (28 percent and 14 percent respectively) significantly more often than did payers and recipients in Canada (16 percent and 9 percent respectively).

**Table 9.1 Age and Sex Distribution of Payers and Recipients
Saskatchewan, 1995 Tax Year**

Age	Payers						Recipients					
	Male		Female		Total		Male		Female		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
≤ 20	40	0	0	0	40	0	10	3	110	1	120	1
21-30	1,520	14	40	11	1,560	14	10	3	2,030	20	2,060	20
31-40	4,790	43	210	57	4,970	43	110	34	4,810	48	4,950	48
41-50	3,500	32	110	30	3,600	31	120	38	2,310	23	2,420	23
51-60	770	7	0	0	780	7	0	0	460	5	490	5
61+	470	4	20	5	500	4	30	9	340	3	380	4
Total	11,060	100	370	100	11,430	100	320	100	10,040	100	10,350	100
Median	39.0		38.0				41.1		36.1			

**Table 9.2 Total Amount of Support By Number of Payers and Recipients
Saskatchewan, 1995 Tax Year**

Support amount	Payers		Recipients	
	N	%	N	%
Less than \$1,000	1,210	11	1,250	12
\$1,000-\$2,499	3,450	30	2,930	28
\$2,500-\$4,999	3,610	32	3,290	32
\$5,000-\$7,999	1,720	15	1,580	15
\$8,000-\$9,999	560	5	520	5
\$10,000-\$12,499	350	3	330	3
\$12,500-\$14,999	160	1	140	1
\$15,000-\$19,999	190	2	160	2
\$20,000+	190	2	160	2
Total	11,430	100	10,350	100
Median	\$3,330		\$3,338	

**Table 9.3 Frequency Distribution of Payers and Recipients
by Income Category, Saskatchewan, 1995 Tax Year**

Income category	Payers		Recipients	
	N	%	N	%
Less than \$10,000	740	6	2,050	20
\$10,000-\$19,999	1,900	17	3,400	33
\$20,000-\$29,999	2,330	20	2,340	23
\$30,000-\$39,999	2,300	20	1,360	13
\$40,000-\$49,999	1,660	15	710	7
\$50,000+	2,480	22	500	5
Total	11,430	100	10,350	100
Median	\$33,183		\$19,070	

**Table 9.4 Source of Income by Payer and Recipient
Saskatchewan, 1995 Tax Year**

Source of income		Payers		Recipients	
		N	%	N	%
Wages and salaries	Employment earnings/wages	9,820	86	7,840	76
	Other employment	990	9	590	6
TOTAL WAGES AND SALARIES		10,810	95	8,430	81
Government transfers	Employment Insurance	2,010	18	1,480	14
	Social assistance	410	4	2,140	21
	Old Age Security	340	3	240	2
	Canada or Quebec Pension	560	5	440	4
	Other pensions or superannuation	490	4	170	2
TOTAL GOVERNMENT TRANSFERS		3,810	33	4,470	43
Investments	Taxable amount of dividends	750	7	480	5
	Interest and other investment income	2,930	26	2,620	25
	Net partnership income	50	0	10	0
	Rental income	590	5	350	3
	Taxable gains	640	6	370	4
TOTAL INVESTMENTS		4,960	43	3,830	37
Support	Support (support payments)	70	1	10,350	100
Self-employment income	Self-employed, business	1,430	13	1,010	10
	Self-employed, professional	250	2	110	1
	Self-employed, commission	160	1	80	1
	Self-employed, farming	1,330	12	250	2
	Self-employed, fishing	0	0	0	0
TOTAL SELF-EMPLOYMENT INCOME		3,170	28	1,450	14
Other income	Workers' compensation	810	7	320	3
	Net federal supplements	70	1	100	1
	Other income	1,450	13	1,220	12
TOTAL OTHER INCOME		2,330	20	1,640	16
GRAND TOTAL		11,430		10,350	

Note: Sources of income are multiple coded, meaning that one person could have more than one source of income that year. Thus, totals will not add up to 100 percent.

ALBERTA

Highlights

- The distribution of payers and recipients in Alberta reflected the distribution in Canada, in that most payers were male between the ages of 31 and 50, while most recipients were female and also between the ages of 31 and 50.
- The proportion of payers in Alberta paying amounts less than \$5,000 (69 percent) was only slightly higher than that in Canada (66 percent). Similarly, the proportion of Alberta recipients who received support amounts less than \$5,000 (69 percent) was only slightly higher than the Canadian proportion (66 percent).
- The median amount of support paid in Alberta was \$3,538, while the median amount received was \$3,553.
- The income distribution of payers and recipients in Alberta reflected that in Canada, in that more recipients (49 percent) had an income of less than \$20,000 than did payers (18 percent).
- Median incomes in Alberta were \$37,648 for payers and \$20,077 for recipients.
- In Alberta, the proportion of recipients who reported wages and salaries as a source of income (84 percent) was quite a bit higher than the proportion of Canadian recipients who did so (72 percent).
- Fewer Alberta recipients (40 percent) reported government transfers as a source of income than did recipients in the national sample (55 percent). In addition, fewer Alberta payers reported this source of income (30 percent) than did Canadian payers (37 percent).
- Although the proportion of Alberta payers who claimed social assistance as a source of income did not vary greatly from the proportion in the national sample, the proportion of recipients who did so was significantly lower in Alberta than it was in Canada (16 percent and 28 percent respectively).
- The proportion of recipients reporting self-employment as a source of income (14 percent) was much greater in Alberta than it was in Canada (9 percent).

**Table 10.1 Age and Sex Distribution of Payers and Recipients
Alberta, 1995 Tax Year**

Age	Payers						Recipients					
	Male		Female		Total		Male		Female		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
≤ 20	110	0	10	1	120	0	40	4	280	1	320	1
21-30	4,980	13	170	14	5,160	13	70	8	5,820	18	5,890	18
31-40	17,710	45	640	52	18,330	45	390	43	15,720	50	16,090	50
41-50	12,740	32	320	26	13,050	32	260	29	7,620	24	7,900	24
51-60	2,870	7	60	5	2,910	7	60	7	1,280	4	1,310	4
61+	1,400	4	60	5	1,450	4	90	10	910	3	990	3
Total	39,780	100	1,240	100	41,030	100	910	100	31,570	100	32,490	100
Median	39.1		37.1		40.0						37.0	

**Table 10.2 Total Amount of Support by Number of Payers and Recipients
Alberta, 1995 Tax Year**

Support amount	Payers		Recipients	
	N	%	N	%
Less than \$1,000	3,860	9	3,590	11
\$1,000-\$2,499	11,860	29	8,970	28
\$2,500-\$4,999	12,560	31	9,600	30
\$5,000-\$7,999	6,300	15	5,070	16
\$8,000-\$9,999	2,060	5	1,670	5
\$10,000-\$12,499	1,560	4	1,310	4
\$12,500-\$14,999	740	2	580	2
\$15,000-\$19,999	910	2	750	2
\$20,000+	1,180	3	950	3
Total	41,030	100	32,490	100
Median	\$3,538		\$3,553	

**Table 10.3 Frequency Distribution of Payers and Recipients
by Income Category, Alberta, 1995 Tax Year**

Income category	Payers		Recipients	
	N	%	N	%
Less than \$10,000	2,130	5	6,320	19
\$10,000-\$19,999	5,280	13	9,870	30
\$20,000-\$29,999	7,030	17	6,720	21
\$30,000-\$39,999	8,040	20	4,730	15
\$40,000-\$49,999	6,160	15	2,460	8
\$50,000+	12,380	30	2,400	7
Total	41,030	100	32,490	100
Median	\$37,648		\$20,077	

**Table 10.4 Source of Income by Payer and Recipient
Alberta, 1995 Tax Year**

Source of income	Payers		Recipients		
	N	%	N	%	
Wages and salaries	Employment earnings/wages	36,000	88	25,130	77
	Other employment	3,870	9	2,010	6
TOTAL WAGES AND SALARIES		39,870	97	27,140	84
Government transfers	Employment Insurance	7,230	18	5,120	16
	Social assistance	1,040	3	5,330	16
	Old Age Security	920	2	680	2
	Canada or Quebec Pension	1,510	4	1,240	4
	Other pensions or superannuation	1,560	4	480	1
TOTAL GOVERNMENT TRANSFERS		12,260	30	12,850	40
Investments	Taxable amount of dividends	3,830	9	2,060	6
	Interest and other investment income	10,330	25	8,130	25
	Net partnership income	270	1	60	0
	Rental income	1,880	5	940	3
	Taxable gains	2,440	6	1,260	4
TOTAL INVESTMENT INCOME		18,750	46	12,450	38
Support	Support (support payments)	190	0	32,490	100
Self-employment income	Self-employed, business	5,340	13	3,440	11
	Self-employed, professional	650	2	300	1
	Self-employed, commission	400	1	210	1
	Self-employed, farming	1,850	5	440	1
	Self-employed, fishing	10	0	0	0
TOTAL SELF-EMPLOYMENT INCOME		8,250	20	4,390	14
Other income	Workers' compensation	2,320	6	670	2
	Net federal supplements	100	0	230	1
	Other income	4,500	11	3,890	12
TOTAL OTHER INCOME		6,920	17	4,790	15
GRAND TOTAL		41,030		32,490	

Note: Sources of income are multiple coded, meaning that one person could have more than one source of income that year. Thus, totals will not add up to 100 percent.

BRITISH COLUMBIA

Highlights

- Most payers in British Columbia were male and between the ages of 31 and 50. The majority of recipients were female, also between the ages of 31 and 50.
- Thirty-nine percent of recipients in British Columbia reported receiving a support amount of less than \$2,499, which was slightly higher than the proportion of recipients in the national sample (36 percent).
- The median amount of support paid in British Columbia was \$3,681 and the median amount received was \$3,532.
- The proportion of British Columbia payers who reported incomes lower than \$20,000 (16 percent) was slightly lower than the Canadian proportion (18 percent), while there were no substantial differences between British Columbia and Canadian recipients.
- Median incomes in British Columbia were \$41,620 for payers and \$19,722 for recipients.
- Both payers and recipients in British Columbia were more likely to report government transfers as a source of income than were their Canadian counterparts. For example, 42 percent of payers and 59 percent of recipients in British Columbia reported this source of income, compared to 37 percent of payers and 55 percent of recipients in Canada.
- The proportion of recipients claiming social assistance as a source of income was slightly higher in British Columbia (33 percent) than it was in Canada (28 percent).
- Payers and recipients in British Columbia were slightly more likely to report investment income and self-employment income as sources of income than were payers and recipients in the national sample.

**Table 11.1 Age and Sex by Number of Payers and Recipients
British Columbia, 1995 Tax Year**

Age	Payers						Recipients					
	Male		Female		Total		Male		Female		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
≤ 20	80	0	0	0	80	0	50	4	350	1	400	1
21-30	4,850	9	230	12	5,090	9	90	7	7,420	17	7,510	16
31-40	20,160	39	950	49	21,110	39	440	34	20,290	46	20,700	45
41-50	18,670	36	560	29	19,230	36	430	33	11,740	27	12,170	27
51-60	5,110	10	110	6	5,230	10	130	10	2,400	5	2,540	6
61+	3,350	6	120	6	3,470	6	190	15	2,120	5	2,300	5
Total	52,210	100	1,950	100	54,160	100	1,290	100	44,300	100	45,590	100
Median	41.0		39.0				41.1		38.0			

**Table 11.2 Total Amount of Support by Number of Payers and Recipients
British Columbia, 1995 Tax Year**

Support amount	Payers		Recipients	
	N	%	N	%
Less than \$1,000	4,480	8	4720	10
\$1,000-\$2,499	14,880	27	13040	29
\$2,500-\$4,999	16,890	31	13270	29
\$5,000-\$7,999	8,870	16	7060	15
\$8,000-\$9,999	2,820	5	2310	5
\$10,000-\$12,499	2,160	4	1820	4
\$12,500-\$14,999	1,060	2	810	2
\$15,000-\$19,999	1,280	2	1060	2
\$20,000+	1,740	3	1510	3
Total	54,160	100	45,590	100
Median	\$3,681		\$3,532	

**Table 11.3 Frequency Distribution of Payers and Recipients
by Income Category, British Columbia, 1995 Tax Year**

Income category	Payers		Recipients	
	N	%	N	%
Less than \$10,000	2,550	5	6,010	13
\$10,000-\$19,999	6,000	11	17,250	38
\$20,000-\$29,999	7,550	14	8,350	18
\$30,000-\$39,999	9,400	17	6,720	15
\$40,000-\$49,999	9,750	18	3,670	8
\$50,000+	18,930	35	3,580	8
Total	54,160	100	45,590	100
Median	\$41,620		\$19,722	

**Table 11.4 Source of Income for Payers and Recipients
British Columbia, 1995 Tax Year**

Source of income		Payers		Recipients	
		N	%	N	%
Wages and salaries	Employment earnings/wages	45,520	84	29,030	64
	Other employment	5,620	10	2,550	6
TOTAL WAGES AND SALARIES		51,140	94	31,580	69
Government transfers	Employment Insurance	10,300	19	6,630	15
	Social assistance	2,910	5	15,080	33
	Old Age Security	2,440	5	1,580	3
	Canada or Quebec Pension	3,480	6	2,470	5
	Other pensions or superannuation	3,530	7	1,000	2
TOTAL GOVERNMENT TRANSFERS		22,660	42	26,760	59
Investment income	Taxable amount of dividends	4,550	8	2,560	6
	Interest and other investment income	15,510	29	11,770	26
	Net partnership income	580	1	120	0
	Rental income	3,670	7	1,810	4
	Taxable gains	3,050	6	1,760	4
TOTAL INVESTMENT INCOME		27,360	51	18,020	40
Support	Support (support payments)	300	1	45,590	100
Self-employment income	Self-employed, business	7,460	14	4,130	9
	Self-employed, professional	1,270	2	540	1
	Self-employed, commission	570	1	340	1
	Self-employed, farming	720	1	270	1
	Self-employed, fishing	380	1	30	0
TOTAL SELF-EMPLOYMENT INCOME		10,400	19	5,310	12
Other income	Workers' compensation	4,890	9	1,240	3
	Net federal supplements	220	0	500	1
	Other income	7,120	13	4,160	9
TOTAL OTHER INCOME		12,230	23	5,900	13
GRAND TOTAL		54,160		45,590	

Note: Sources of income are multiple coded, meaning that one person could have more than one source of income that year. Thus, totals will not add up to 100 percent.

YUKON

Highlights

- Payers and recipients in the Yukon were younger than those in the national sample. Only 8 percent of Yukon payers were older than 51, compared to 15 percent of Canadian payers. None of the recipients in the Yukon were older than 51, compared to 10 percent of Canadian recipients.
- Most support amounts paid and received in the Yukon were between \$1,000 and \$4,999, as was the case in Canada.
- The median amount of support paid in the Yukon was \$3,708 a year, compared to a median amount of \$3,874 received.
- Payers in the Yukon reported higher incomes than did payers in the national sample. Fifty-six percent of Yukon payers reported an income above \$40,000, compared to 45 percent of payers in the national sample. The proportion of Yukon recipients who reported an income below \$20,000 (38 percent) was lower than the Canadian proportion (52 percent).
- Median incomes in the Yukon were \$42,777 for payers and \$28,749 for recipients.
- The proportion of Yukon payers who reported wages and salaries as a source of income (89 percent) was lower than the Canadian proportion (96 percent). Yukon recipients, on the other hand, were more likely to report this source of income than were their Canadian counterparts (86 percent and 72 percent respectively).
- The proportion of Yukon payers who reported government transfers as a source of income was higher (42 percent) than the proportion of Canadian payers who did so (37 percent). On the other hand, fewer Yukon recipients reported government transfers (41 percent) than did recipients in the national sample (55 percent).
- Recipients in the Yukon claimed social assistance as a source of income less frequently (17 percent) than did recipients in Canada (28 percent).
- Payers in the Yukon reported investments as a source of income less often than did payers in Canada (36 percent and 47 percent respectively). However, the proportion of recipients claiming investments was higher in the Yukon (48 percent) than it was in Canada (37 percent).
- Recipients in the Yukon reported self-employment as a source of income more often than did recipients in Canada (14 percent and 9 percent respectively).

**Table 12.1 Age and Sex Distribution by Number of Payers and Recipients
Yukon, 1995 Tax Year**

Age	Payers						Recipients					
	Male		Female		Total		Male		Female		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
≤ 20	0	0	0	0	0	0	0	0	0	0	0	0
21-30	30	6	0	0	30	5	0	0	70	25	70	24
31-40	230	44	0	0	240	44	0	0	140	50	140	48
41-50	200	38	0	0	200	36	0	0	70	25	90	31
51-60	30	6	0	0	30	5	0	0	0	0	0	0
61+	10	2	0	0	10	2	0	0	0	0	0	0
Total	520	100	30	100	550	100	10	100	280	100	290	100
Median	40.1		--				--		36.1			

**Table 12.2 Total Amount of Support by Number of Payers and Recipients
Yukon, 1995 Tax Year**

Support amount	Payers		Recipients	
	N	%	N	%
Less than \$1,000	50	9	20	7
\$1,000-\$2,499	130	24	90	31
\$2,500-\$4,999	190	35	90	31
\$5,000-\$7,999	90	16	50	17
\$8,000-\$9,999	30	5	20	7
\$10,000-\$12,499	30	5	20	7
\$12,500-\$14,999	10	2	10	3
\$15,000-\$19,999	10	2	0	0
\$20,000+	10	2	10	3
Total	550	100	290	100
Median	\$3,708		\$3,874	

**Table 12.3 Frequency Distribution of Payers and Recipients by
Income Category, Yukon, 1995 Tax Year**

Income category	Payers		Recipients	
	N	%	N	%
Less than \$10,000	30	5	40	14
\$10,000-\$19,999	40	7	70	24
\$20,000-\$29,999	80	15	40	14
\$30,000-\$39,999	100	18	50	17
\$40,000-\$49,999	90	16	50	17
\$50,000+	220	40	50	17
Total	550	100	290	100
Median	\$42,777		\$28,749	

**Table 12.4 Source of Income for Payers and Recipients
Yukon, 1995 Tax Year**

Source of income		Payers		Recipients	
		N	%	N	%
Wages and salaries	Employment earnings/wages	480	87	240	83
	Other employment	10	2	10	3
TOTAL WAGES AND SALARIES		490	89	250	86
Government transfers	Employment Insurance	160	29	60	21
	Social assistance	30	5	50	17
	Old Age Security	10	2	0	0
	Canada or Quebec Pension	10	2	10	3
	Other pensions or superannuation	20	4	0	0
TOTAL GOVERNMENT TRANSFERS		230	42	120	41
Investments	Taxable amount of dividends	40	7	20	7
	Interest and other investment income	100	18	70	24
	Net partnership income	10	2	0	0
	Rental income	30	5	30	10
	Taxable gains	20	4	20	7
TOTAL INVESTMENT INCOME		200	36	140	48
Support	Support (support payments)	0	0	290	100
Self-employment income	Self-employed, business	90	16	40	14
	Self-employed, professional	10	2	0	0
	Self-employed, commission	0	0	0	0
	Self-employed, farming	0	0	0	0
	Self-employed, fishing	0	0	0	0
TOTAL SELF-EMPLOYMENT INCOME		100	18	40	14
Other income	Workers' compensation	30	5	10	3
	Net federal supplements	0	0	0	0
	Other income	70	13	30	10
TOTAL OTHER INCOME		100	18	40	14
GRAND TOTAL		550		290	

Note: Sources of income are multiple coded, meaning that one person could have more than one source of income that year. Thus, totals will not add up to 100 percent.

NORTHWEST TERRITORIES

Highlights

- Although the age of payers in NWT reflected the age of payers in Canada, the proportion of recipients 40 years old or less in NWT (81 percent) was significantly higher than the Canadian proportion (63 percent).
- While most NWT payers and recipients paid and received support amounts between \$1,000 and \$4,999, the proportion of payers who paid amounts over \$8,000 (25 percent) was higher than the Canadian proportion (16 percent). The proportion of NWT recipients who received amounts over \$8,000 was similar to the Canadian proportion.
- The median amount of support paid in NWT was \$4,150, while the median amount received was \$3,916. Both figures are higher than those for the national sample.
- Significantly more NWT payers (59 percent) and recipients (30 percent) claimed incomes over \$50,000 than did payers and recipients in Canada (29 percent and 8 percent respectively).
- Median incomes in NWT were \$57,499 for payers and \$33,749 for recipients, which were both much higher than the median incomes of payers and recipients in Canada.
- A significantly smaller proportion of NWT payers reported government transfers as a source of income (20 percent) than did Canadian payers (37 percent). Recipients in NWT also reported this income source less often (42 percent) than did recipients in Canada (55 percent).
- In particular, both NWT payers and recipients reported social assistance as a source of income less often (1 percent and 21 percent respectively) than did payers and recipients in Canada (4 percent and 28 percent respectively).
- The proportion of recipients (12 percent) who reported self-employment as a source of income was slightly higher in NWT than it was in Canada (9 percent).
- Recipients in NWT were more likely to report other income, such as workers' compensation and net federal supplements, as a source of income (24 percent) than were Canadian recipients (14 percent).

**Table 13.1 Age and Sex by Number of Payers and Recipients
Northwest Territories, 1995 Tax Year**

Age	Payers						Recipients					
	Male		Female		Total		Male		Female		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
≤ 20	0	0	0	0	0	0	0	0	0	0	0	0
21-30	100	13	0	0	100	12	0	0	80	25	80	24
31-40	340	43	0	0	360	43	0	0	180	56	200	61
41-50	280	35	0	0	290	35	0	0	70	22	70	21
51-60	70	9	0	0	70	8	0	0	0	0	0	0
61+	20	3	0	0	20	2	0	0	0	0	0	0
Total	800	100	30	100	830	100	10	100	320	100	330	100
Median	39.1		--				--		35.0			

**Table 13.2 Total Amount of Support by Number of Payers and Recipients
Northwest Territories, 1995 Tax Year**

Support amount	Payers		Recipients	
	N	%	N	%
Less than \$1,000	50	6	40	12
\$1,000-\$2,499	170	20	70	21
\$2,500-\$4,999	280	34	90	27
\$5,000-\$7,999	150	18	70	21
\$8,000-\$9,999	70	8	30	9
\$10,000-\$12,499	50	6	10	3
\$12,500-\$14,999	30	4	0	0
\$15,000-\$19,999	40	5	10	3
\$20,000+	20	2	0	0
Total	830	100	330	100
Median	\$4,150		\$3,916	

**Table 13.3 Frequency Distribution of Payers and Recipients
by Income Category, Northwest Territories, 1995 Tax Year**

Income category	Payers		Recipients	
	N	%	N	%
Less than \$10,000	20	2	30	9
\$10,000-\$19,999	40	5	80	24
\$20,000-\$29,999	80	10	40	12
\$30,000-\$39,999	90	11	40	12
\$40,000-\$49,999	110	13	50	15
\$50,000+	490	59	100	30
Total	830	100	330	100
Median	\$57,499		\$33,749	

**Table 13.4 Source of Income for Payers and Recipients
Northwest Territories, 1995 Tax Year**

Source of income		Payers		Recipients	
		N	%	N	%
Wages and salaries	Employment earnings/wages	790	95	290	98
	Other employment	50	6	20	6
TOTAL WAGES AND SALARIES		840	101	310	94
Government transfers	Employment Insurance	120	14	70	21
	Social assistance	10	1	70	21
	Old Age Security	10	1	0	0
	Canada or Quebec Pension	10	1	0	0
	Other pensions or superannuation	20	2	0	0
TOTAL GOVERNMENT TRANSFERS		170	20	140	42
Investments	Taxable amount of dividends	60	7	20	6
	Interest and other investment income	210	25	70	21
	Net partnership income	20	2	0	0
	Rental income	70	8	10	3
	Taxable gains	50	6	10	3
TOTAL INVESTMENT INCOME		410	49	110	33
Support	Support (support payments)	0	0	330	100
Self-employment income	Self-employed, business	70	8	30	9
	Self-employed, professional	20	2	10	3
	Self-employed, commission	0	0	0	0
	Self-employed, farming	10	1	0	0
	Self-employed, fishing	0	0	0	0
TOTAL SELF-EMPLOYMENT INCOME		100	12	40	12
Other income	Workers' compensation	30	4	0	0
	Net federal supplements	0	0	0	0
	Other income	90	11	80	24
TOTAL OTHER INCOME		120	14	80	24
GRAND TOTAL		830		330	

Note: Sources of income are multiple coded, meaning that one person could have more than one source of income that year. Thus, totals will not add up to 100 percent.