

## COUNTRY NOTE

Database on Social Expenditure ([Social Expenditure Database \(SOCX\) | OECD](#))  
OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

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## CANADA

### *Nomenclature*

CAP	Canada Assistance Plan
CPP & QPP	Canada Pension Plan and Quebec Pension Plan
CHST	Canada Health and Social Transfer (replaces CAP since 1996)
CST/CHT	The Canada Social Transfer and Canada Health Transfer replaced the Canada Health and Social Transfer (CHST) as of April 2004
UI	Unemployment Insurance in Canada is referred to as Employment Insurance
EI	Employment Insurance (replaces UI since July 1, 1996)
GIS	Guaranteed Income Supplement
OAS	Old Age Security
CPP	Canada Pension Plan
QPP	Quebec Pension Plan
UCCB	Canada's Universal Child Care Benefit
CCTB	Canada Child Tax Benefit
GST/HST	Goods and Services Tax / Harmonised Sales Tax
CCB	Canada Child Benefit
UPIP	Urban Programming for Indigenous Peoples

### *Monetary units*

Social spending is expressed in millions of Canadian dollars (CAD).

### *General notes*

The financial year starts 1 April. Information on a few number of programs are reported according to a different time frame, reflecting different accounting practices. Expenditures for Worker's Compensation (124.10.3.1.2.1) and for "Other housing programs" (124.10.8.2.2.1) are reported on a calendar year basis. Expenditures for the Canada Child Benefit (124.10.5.1.1.5), and for the Goods and Services Tax / Harmonised Sales Tax (124.10.9.1.2.1) are reported based on an accounting period starting in July and ending in June.

The individual country notes of the OECD tax-benefit model([How do countries calculate tax liabilities and social benefit entitlements? | OECD](#)) provide a comprehensive description of characteristics of social programmes (e.g. conditions for receipt, calculation of payment rates, tax treatment of social support, benefit duration, etc.) for the working-age population, including: unemployment insurance and assistance, social assistance, employment-conditional benefits, housing benefits, family benefits, childcare support, and support for sole parent households.

### *Break in series:*

Data on total public expenditure are underestimated for the period 1980-84 because data on public expenditure on Active Labour Market Policies is not fully available for these years.

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### **Health:**

Health Data refer to *OECD Health Data* since 1988 and to estimates from 1988 backwards from previous national accounts health spending series. Since 2013, OECD receives these data directly from Health Canada.

### **Old Age and Survivors:**

Pensioners with an individual net income above a certain level must repay a part of or the entire maximum OAS pension amount. Starting in 2002, the series for OAS pension take into account repayments made by recipients who were required to do so. No data on repayments are available prior to 2002. The series up to 2001 thus present slightly overestimated figures.

Starting in 2011, all QPP data are reported in calendar year rather than in fiscal year (April to March). This means that for 2011 onward, QPP annual expenditures had to be re-estimated into a fiscal year basis in order to allow their aggregation with the CPP data. This slightly affects the comparability of all CPP/QPP series before and after 2011.

The War Veterans Allowance (WVA) was previously listed in the Incapacity related policy area under 124.10.3.1.5.1. This program is in fact a pension scheme offered to low-income veteran (WWII and Korean War) and their families. Eligibility requirements do not involve the applicant to be sick or disabled. We have thus moved this program to the Old-Age policy area under 124.10.1.1.3.2.

### **Incapacity Related:**

Starting in 2011, QPP data are reported in calendar year rather than in fiscal year as CPP data are.

### **Family:**

Starting January 3, 2016, compassionate care benefits were enhanced to allow claimants to collect up to 26 weeks of benefits, an increase from the maximum of 6 weeks previously available. This change came into effect in the fourth quarter of 2015/2016, and as a result the average durations for claims established in this quarter increased significantly, resulting in increases in average durations reported for this year compared to previous fiscal periods. Therefore, 2015 figure was imputed based on the average rate of percentage increase since 2010.

Revised numbers inserted for 2014 onwards for Aboriginal ECEC Program (Federal Funding) according to the Early Childhood Education Report published every 3 years.

### **Active Labour Market Programs:**

In 2015-16, the Canada Job Fund (CJF) Agreements replaced the Labour Market Agreements (LMAs). Expenditure categorization for the CJF is based on actual expenditure by provinces and territories in 2015-16 using CJF funds. The expended amount allocated under Public Employment Services and Administration primarily includes spending on Employment Assistance Services and administration of the CJF. The amount allocated under Training includes spending on Skills Development, Training, Employer-Sponsored Training, and training for the unemployed under the Canada Job Grant stream of the CJF.

The Youth Employment Strategy (YES) includes Career Focus, Skills Link & Canada Summer Jobs - Summer Work Experience.

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### Housing:

Canada Mortgage and Housing Corporation (CMHC) has revised the series since 2015.

### Other Social Policies:

Registered Indians services and social assistance expenditures are now categorized into 6 groups instead of 2. Figures have been revised by Indigenous and Northern Affairs Canada since 2004 and administrative costs are excluded.

Statistics Canada established a new series of social assistance benefits for provincial and territorial governments, as well as for municipalities and other local public administrations since 2008. There are some methodological changes with these new figures, which resulted in lower estimations starting in 2008. The new Government Finance Statistics System is described at this site: <http://www.statcan.gc.ca/pub/13-605-x/2010001/article/11155-eng.htm> (archived) and <https://www150.statcan.gc.ca/n1/pub/13-605-x/2021001/article/00006-eng.htm> (Updated December 10, 2021).

### *Secretariat estimates*

Expenditures for Childcare (pre-primary education) were estimated from 2002 to 2011 using the latest year annual change.

For housing program, ESDC has ceased to collect provincial data to produce these figures the same figures were imputed since 2006.

For Private Pension, revised values have been provided from 2008 onwards.

### **Sources**

Data supplied by Employment and Social Development Canada (<http://www.hrsdc.gc.ca/eng/home.shtml>) except for:

- Private Pensions from System of National Accounts (SNA) provided by Statistics Canada
- **1980 onwards** 4. Health: OECD Statistics ([OECD Health Statistics | OECD](#)).
- **1998 onwards** Childcare (pre-primary education): OECD Education database ([OECD Data Explorer • Full dataset - Indicators, source, destination and nature of expenditure on education](#)). Data from 2006 represent expenditures under the Universal Child Care Benefit.
- **1985 onwards** ALMP and Unemployment: OECD Labour Market Policy database.
- ESDC has a new reliable source for the Quebec Maternity and Leave Program. The figures come now directly from province and are the sums paid to the recipients, contrary to the old source where the figures came from the sum transferred from the federal government to the province. This resulted in a slight decrease. Source: "Statistiques officielles sur les prestataires du Régime québécois d'assurance parentale " at <http://www.cgap.gouv.qc.ca/statistiques/index.asp>
- Provincial and municipal welfare (Statistics Canada)
- War Veterans Allowances and Veterans' and Civilians' Disability Pension (Veterans Affairs Canada)

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- Services to assist new migrants and refugees (Immigration, Refugees and Citizenship Canada )
- For Aboriginal ECEC program, the total expenditures for 2015 come from the sum of four Programs for Aboriginal Children (figure 1.1 in Early Childhood Education Report 2015: <http://ecereport.ca/en/>). Total expenditures for 2017 come from the sum of five Programs for Aboriginal Children (table B in Early Childhood Education Report 2017: [http://ecereport.ca/media/uploads/2017-prov-profiles/fed\\_final-may4.pdf](http://ecereport.ca/media/uploads/2017-prov-profiles/fed_final-may4.pdf)).
- Social Assistance (example: Income Assistance, Assisted Living, Urban Programming for Indigenous Peoples from Aboriginal Affairs and Northern Development Canada)
- Canada child care benefit and Goods and Services Tax / Harmonized Sales Tax (GST/HST) data is collected from Canada Revenue Agency
- Workers' compensation figures are obtained from Workers Compensation Board of Canada

## CANADA

Code	Title of the programme	Description of the programme and attached notes
<b>1. OLD AGE</b>		
124.101.1.1.1	Old age security pension	Taxable basic monthly pension payment for persons aged 65 and over.
124.10.1.1.1.2	Guaranteed income supplement (GIS)	Payable to old age security pensioners providing them with a minimum guaranteed level of income.
124.10.1.1.1.3	CPP and QPP: retirement pension	Compulsory contributory social insurance plans that protect workers and their families against the loss of income in retirement. Entitlement depends on contributory record and is not income or asset tested.
124.10.1.1.1.4	Allowance	Non-taxable allowance payable to the spouse of a guaranteed income supplement pensioner if that spouse is 60 to 64 years of age. Recipients must be between 60 and 64. Benefit levels vary with income (including from employment) and/or receipt of other social transfers. To be eligible to ALW, the recipient must be in low-income, and his/her spouse must be eligible to the GIS. The definition of this allowance provided by Service Canada on its website suggests that it should be considered as a Supplement rather than an income replacement benefit. However, it should be noted that the ALW benefit level can also be adjusted to reflect changes in current income in some circumstances. This might indeed meet the criteria of what you define as an income replacement benefit.
124.30.1.1.1.5	Civil servant pension	Figures represent federal public sector only, including disability and survivors' benefits.
124.10.1.1.3.1	Retirement benefits (EI)	This lump-sum retirement benefit was payable to eligible claimants 65 years of age through Employment Insurance until 1991.
124.10.3.1.3.2	War Veterans Allowance (WVA)	WVA is provided in recognition of war service. Qualified persons receive a non-taxable, income-tested monthly income to meet basic needs. Surviving spouses, surviving common-law partners or orphans may also qualify for WVA.
124.30.1.1.1.1	Private pensions	Other pensions or superannuation, and Annuity income
<b>2. SURVIVORS</b>		
124.10.2.1.1.1	Allowance for the survivor	See 1.1.1.4 Recipients must be between 60 and 64. Includes total and partial benefit. Benefit levels vary with previous year income (including from employment) and/or receipt of other social transfers. Please confirm if it can be an income replacement benefit. Given that the Widowed Spouse allowance benefit levels can also be adjusted to reflect changes in current income circumstances may qualify the widowed spouse allowance as an income replacement benefit (see also above).

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124.10.2.1.1.2	CPP and QPP: survivor's pension	Compulsory contributory social insurance plans that provide benefits to the surviving spouse (aged 45 to 64 years) or to a surviving spouse under age 45 who is disabled or has dependent children of a deceased contributor.
124.10.2.1.1.3	CPP and QPP: Children of Deceased Contributor Benefit	Flat-rate monthly benefit paid to the dependent child of a deceased contributor. Paid to children up to age 18. In the case of CPP orphan's benefit, children between 18 and 25 of age who are full-time student are also eligible
124.10.2.1.2.1	CPP and QPP: death benefit	Compulsory contributory social insurance plans that protect workers and their families against loss of income due to death. Payable to the estate of a contributor who has made contributions for the minimum qualifying period. There is no time limit regarding application for the CPP death benefit.
<b>3. INCAPACITY-RELATED BENEFITS (Disability, Occupational injury and disease, Sickness)</b>		
124.10.3.1.1.1	CPP and QPP: disabled contributor's child benefit	Flat-rate monthly benefit paid to the dependent child of a disability pension recipient.
124.10.3.1.1.2	CPP and QPP: disability pension	Compulsory contributory social insurance plans that protect workers and their families against loss of income due to disability. Both CPP and QPP pay a disability pension to a person who has a severe and prolonged mental or physical disability and who meets minimum contributory requirements.
124.10.3.1.1.3	Veterans' disability pension	Non-taxable payment to those suffering from disabilities related to military service. Civilian pensions are available to those who served in close support of the Armed Forces during wartime. Additional benefits may be awarded to a disability pensioner who has a spouse/common-law partner or other qualified dependants.
124.10.3.1.2.1	Workers' compensation	Expenditures reflect all occupational related benefits provided by provincial and territorial Workers' Compensation Boards. These include wage loss due to short and long-term disability; hospitalization, medical care, rehabilitation; survivors' benefits and funeral services.
124.10.3.1.4.1	Sickness benefits (EI)	Claimants, who are sick, injured or in quarantine may receive up to 15 weeks of benefits.
<b>4. HEALTH</b>		
124.10.4.2.0.0		See <i>OECD Health Statistics</i> .
<b>5. FAMILY</b>		
124.10.5.1.1.1	Family allowance	Until 1991, this payment provided financial assistance to parents with dependent children to help meet the costs of raising those children.
124.10.5.1.1.2	Canada Child Tax Benefit	Tax-free monthly payment that provides additional support to lower-income families with children under the age of 18. From January 1, 1993, onwards the child tax benefit replaced the Family allowance, the non-refundable dependent child credit and the refundable child tax credit (these two last items are not reported in SOCX as they are fiscal measures. Effective July 1998, the Child Tax Benefit was reconfigured and renamed the Canada Child Tax Benefit (CCTB). The CCTB includes a basic benefit and an additional benefit – the National Child Benefit Supplement for low-income families. Since 2004 (retroactive 2003), the CCTB also include the Child Disability Benefit (CDB), an income benefit to help children with severe and prolonged disabilities living in low and modest income families. Program no longer active.
124.10.5.1.1.3	Canada's Universal Child Care Benefit (UCCB) (since 2006)	The UCCB is designed to help Canadian families, as they try to balance work and family life, by supporting their child care choices through direct financial support. The UCCB is for children under the age of 6 years and is paid in instalments of \$100 per month per child. Program no longer active.
124.10.5.1.1.4	Related family benefits (Compassionate Care) (EI)	Compassionate care benefits are Employment Insurance (EI) benefits paid to people who have to be away from work temporarily to provide care or support to a family member who is gravely ill and who has a significant risk of death within 26 weeks (six months). A maximum of six weeks of compassionate care benefits may be paid to eligible people.
124.10.5.1.1.5	Canada Child Benefit	Starting 2016-2017 the Canada Child Tax Benefit and Canada's Universal Child Care Benefit were consolidated into the Canada Child Benefit

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		(CCB). The benefit rates were also increased. The CCB is a tax-free monthly payment made to eligible families to help with the cost of raising children under the age of 18.
124.10.5.1.2.1	Family related (Parental) (EI)	Benefits for maternity and parental leave or a combination of both are available for up to one year.
124.10.5.1.2.2	Québec maternity and parental leave program	Since 2006, Quebec has provided its own maternity, paternity, parental, and adoption benefits to residents of Quebec through the Quebec Parental Insurance Program.
124.10.5.2.1.1	Provincial/territorial regulated childcare allocation	Total allocations for regulated child care – provinces and territories – this is an estimated expenditure provided by provincial officials. For 2020-2021 data: <ul style="list-style-type: none"> <li>- Due to the impact of COVID-19, these amounts are not comparable to previous years and should not be used that way;</li> <li>- The figures for 2020-2021 represent each jurisdiction's spending for regulated childcare plus its share of Safe Restart (federal) child care funding;</li> <li>- During 2020-2021, provinces/territories took varying approaches to childcare funding during approximately six months of child care closures by public health authorities followed by low enrolments for the remainder of that year;</li> <li>- Each jurisdiction received unprecedented one-time earmarked federal Safe Restart funds (totaling \$625 million) for child care in that year.</li> </ul>
124.10.5.2.1.2	Aboriginal ECEC Program (Federal funding)	Federal, provincial, and territorial governments co-operate to support an integrated early childhood funding strategy that a) extends early childhood education to all Aboriginal children regardless of residence; b) encourages programs that foster the physical, social, intellectual and spiritual development of children, reducing distinctions between child care, prevention and education; c) maximizes Aboriginal control over service design and administration; d) offers one-stop accessible funding; and e) promotes parental involvement and choice in early childhood education options
124.10.5.2.2.1	Homes for children (CAP)	Since 1991, spending on accommodation for children in care is no longer separately reported.
<b>6. ACTIVE LABOUR MARKET PROGRAMMES</b>		
See OECD Labour Market Policy database: <a href="#">OECD Data Explorer • Labour Market Programmes</a>		
Includes the Aboriginal Human Resources Development Agreements, which have not been allocated across the main categories.		
<b>7. UNEMPLOYMENT</b>		
See OECD Labour Market Policy database		
124.10.7.1.1.1	Regular benefits (EI)	Employment Insurance (EI) is a compulsory contributory programme which provides income protection for unemployed workers.
124.10.7.1.1.2	Fishing benefits (EI)	Self-employed fishermen who are unable to qualify for regular benefits may qualify for fishing benefits. Fishing benefits are subject to special rules regarding qualifying periods, determination of insured weeks, benefit periods, etc.
124.10.7.1.1.3	Work sharing benefits (UIDU Sec. 24)	Payable to claimants of work-sharing set up to help avert layoffs by agreeing to work an average of 20% to 60% fewer hours per week. Claimants must be working for an employer who has a work-sharing agreement with Social Development Canada.
124.10.7.1.2.1	Program for Older Worker Adjustment (POWA)	POWA is targeted to older, pre-retirement workers who have lost their employment as part of a mass layoff. The program is intended to: 1) provide income support for older unemployed workers after their UI expires; and 2) ensure a more equitable distribution of the impacts of major layoffs.
<b>8. HOUSING</b>		
124.10.8.2.1.1	Housing program	Is a partnership program cost-shared between the federal and provincial governments. Provides eligible low-income, working families with cash assistance to help with their monthly rent payments.
<b>9. OTHER SOCIAL POLICY AREAS</b>		

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124.10.9.1.1.1	Direct financial assistance	Spending not separately recorded since 1991.
124.10.9.1.1.2	Provincial welfare programmes	Data represent spending by provinces and territories for social assistance and social services. These data replace those previously reported in 124.10.9.2.1.6 and .9
124.10.9.1.1.3	Other provincial welfare programmes	Other provincial social assistance and social services.
124.10.9.1.1.4	Canada assistance plan (CAP)	On April 1, 1996, the Canada Health and Social Transfer (CHST) replaced the Canada Assistance Plan. The CHST is a federal block-fund transfer to provinces and territories to provide support for the provision of health, post-secondary education, social assistance and social services. See 124.10.9.2.1.5. In April 2004, the CHST was split into the Canada Social Transfer (CST) and the Canada Health Transfer (CHT). Program no longer active.
124.10.9.1.2.1	Goods and Services Tax / Harmonized Sales Tax (GST/HST)	A cash payment to low-income people towards the cost of indirect taxation.
124.10.9.2.1.1	Registered Indians: social assistance	Provision of financial assistance to the indigenous population. Program no longer active.
124.10.9.2.1.2	Registered Indians: social services	Provision of social services to the indigenous population. Program no longer active.
124.10.9.2.1.3	Income assistance	The Income Assistance program provides basic and special assistance to individuals living on First Nations reserves. It ensures a comparable level of care across the province/territory of residence, and includes some provision of financial assistance to help individuals prepare for employment.
124.10.9.2.1.4	First Nations Child and Family Services	Provides access to culturally sensitive child and family services for First Nations. Eligible recipients are registered First Nations individuals living on-reserve. Where FNCFS agencies do not exist, the Indian and Northern Affairs Canada (INAC) funds services which are provided by the province/territory
124.10.9.2.1.5	Assisted Living	Assisted living provides support such as home-care and foster care to on-reserve First Nations people who experience a disability or chronic illness, to allow these individuals a greater level of self-sufficiency. The program ensures a comparable level of care across the province/territory of residence
124.10.9.2.1.6	Family violence prevention	This program aims to prevent and mitigate the effects of family violence, while creating safe and secure on-reserve family environments, by providing violence prevention help to First Nations women, children and families
124.10.9.2.1.7	National child benefit reinvestment	The National Child Benefit Reinvestment (NCBR) is a part of the National Child Benefit initiative. Its aim is to prevent child poverty and encourage parental labour force attachment, while at the same time simplifying the administrative of benefits for children. With the introduction of Canada Child Benefit (CCB) in 2016, NCBR program was discontinued (effective March 27, 2017).
124.10.9.2.1.8	Family capacity initiatives	Formerly used, and replaced by First Nations Child and Family Services in 2011
124.10.9.2.1.9	Net municipal welfare	Municipal share of financial assistance and services.
124.10.9.2.1.10	Child welfare	Child fosters homes and child welfare services.
124.10.9.2.1.11	Other welfare services	Persons in receipt of welfare services (e.g., counseling) and work activity projects.
124.10.9.2.1.12	Urban Programming for Indigenous Peoples (UPIP)	UPIP is designed to assist First Nations (status and non-status), Inuit and Métis living in or transitioning to urban centres. UPIP was created in 2017. Funding is also available for organizations that serve rural and northern areas that act as hubs for those living on reserves or in smaller northern settlements.
124.10.9.2.2.1	Alcohol and drug treatment rehabilitation programme	Under this programme, time-limited agreements with the province enabled the federal government to extend financial support to increase and improve the availability of alcohol and drug treatment and rehabilitation programmes.

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124.10.9.2.2.2	Homes for adults	Since 1991, Spending on such accommodation is no longer separately recorded.
124.10.9.2.2.3	Services to assist new migrants and refugees	Includes help in finding accommodation, and becoming accustomed to life in Canada