

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)
EI	Employment Insurance (replaces UI since July 1, 1996)
GIS	Guaranteed Income Supplement
UI	Unemployment Insurance

Monetary units

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

General notes

The financial year starts 1 April.

The individual country notes of the OECD Benefits and Wages (www.oecd.org/els/social/workincentives) 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.

Secretariat estimates

For the years 2000 and 2001, spending on “worker’s compensation” and “housing program” concern estimates provided by Social Development Canada similarly for 2001, spending on “Provincial welfare programmes”(social assistance) an estimate provided by Social Development Canada.

Sources

Social Development Canada.

OECD Labour Market Policy database.

OECD Health Data 2003 (www.oecd.org/health/healthdata).

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Code	Title of the programme	Description of the programme and attached notes
1.	OLD AGE	
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	Regular spouses allowance	Non-taxable allowance payable to the spouse of a guaranteed income supplement pensioner if that spouse is 60 to 64 years of age.
124.10.1.1.1.5	Civil servant pension	Figures represent federal civil servant pensions 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.
2.	SURVIVORS	
124.10.2.1.1.1	Widowed spouses allowance	See 1.1.1.4
124.10.2.1.1.2	CPP and QPP: surviving spouse'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: orphans' benefit	Flat-rate monthly benefit paid to the dependent child of a deceased contributor. Paid to children up to age 18, or age of 25 in case of a full-time student.
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.
3.	INCAPACITY-RELATED BENEFITS (Disability, Occupational injury and disease, Sickness)	
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' and civilians' disability pension	Non-taxable payment to those suffering from disabilities related to military service. Similar awards are available to those who served in close support of the Armed Forces.
124.10.3.1.2.1	Workers' compensation, temporary disability	In cases of temporary disability, payments are based upon 75% of gross average earnings or 75 to 90% of net earnings or net earning loss, depending on the jurisdiction.
124.10.3.1.2.2	Workers' compensation, permanent disability and surviving dependants	Protect members of the labour force and their dependants against wage loss due to occupational injury or disease. In all jurisdictions, payments are non-taxable.
124.10.3.1.5.1	Sickness benefits (EI)	Claimants, who are sick, injured or in quarantine may receive up to 15 weeks of benefits.
124.10.3.1.5.2	War veterans allowances	Non-taxable income-tested allowance for persons or their dependants who meet service eligibility requirements, and who, because of age or incapacity, are unable to work. The term War veteran allowance is used collectively to refer to the War veteran allowance, Civilian war allowance and the Merchant Navy veteran allowances.
4.	HEALTH	
124.10.4.2.0.0		See <i>OECD Health Data 2003</i> .
5.	FAMILY	

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	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, see Adema (2001), Net Social Expenditure 2 nd edition, www.oecd.org/els/workingpapers .
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.
124.10.5.2.2.1	Homes for children (CAP)	Since 1991, spending on accommodation for children in care is no longer separately reported.
6. ACTIVE LABOUR MARKET PROGRAMMES		
See OECD Labour Market Policy database.		
124.10.6.0.5.1	Vocational rehabilitation	Financial contributions by the federal government to meet 50% of eligible costs incurred in providing vocational rehabilitation of persons with physical and mental disabilities. Provinces are responsible for the administration of these programmes, including their design, eligibility requirements and methods of delivery. Benefits are not subject to income tax.
7. UNEMPLOYMENT		
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 (EI)	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.
9. OTHER SOCIAL POLICY AREAS		
124.10.9.1.2.1	Goods and Services Tax / Harmonised 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 the indigenous population.
124.10.9.2.1.2	Registered Indians: social services	Provision of social services the indigenous population.
124.10.9.2.1.3	Direct financial assistance	Spending not separately recorded since 1991.
124.10.9.2.1.4	Net municipal welfare	Spending not separately recorded since 1991.
124.10.9.2.1.5	Provincial welfare programmes	Social assistance support by the provinces.
124.10.9.2.1.6	Other provincial welfare programmes	Other provincial social assistance and social service.
124.10.9.2.1.7	Child welfare	Child fosters homes and child welfare services.
124.10.9.2.1.8	Other welfare services	Payments are in receipt of welfare services (e.g., counseling) and work activity projects.
124.10.9.2.1.9	Canada assistance plan (CAP)	What is recorder here; please check with the data, CAP has been replaced by CHST???? Has data stopped sine 1996?...Under CAP, the federal government shares in eligible costs incurred by the provinces and municipalities in providing social assistance and welfare services to the country's most disadvantaged citizens. General assistance includes the following basic requirements: food, shelter, clothing, fuel, utilities, household supplies and personal requirements.
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.
124.10.9.2.2.2	Homes for adults	Since 1991, Spending on such accommodation is no longer separately recorded.