

Evaluating the Canada Child Benefit

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Abstract

While poverty afflicts many demographic groups, child poverty is typically viewed with particular concern. In response, governments in many countries have designed social programs to provide resources to families with young children. These take various forms including targeted means-tested cash transfers, in-kind transfers, vouchers for services, or services themselves. Which of these alternatives is the most successful at reducing child poverty while at the same time being affordable remains an open question. This paper attempts to answer this question by examining the effect of the introduction of the Canada Child Benefit (CCB) on child poverty and family labour supply. Our analysis indicates that there was a decline in poverty, with much of the relative decline being confined to a reduction in the poverty rate of single mothers. However, this appears to be due to an increase in poverty in single women without children. We find no evidence of a labour supply response to either of the program reforms on either the extensive or intensive margin.

Introduction

While poverty afflicts many demographic groups, child poverty is typically viewed with particular concern. The fetal origins hypothesis Barker (1990) has highlighted states that early life experiences can have a disproportionate impact on adult socioeconomic outcomes. The resources available to a family with young children is thought to be an important environmental factor affecting child development (see Almond et al., 2018, for a review of the recent literature).

In response, governments in many countries have designed social programs to provide resources to families with young children. Some of these programs take the form of means-tested, in-kind transfers of food (stamps), housing (vouchers), medical care, and child care. Other programs provide cash transfers in the form of either an earnings subsidy (e.g., Earned Income Tax Credit [EITC] in the U.S., Canada Workers Benefit, Working Tax Credit in the U.K.) targeted to working parents or a child allowance, which pays out a fixed amount to families per period based on a child's age (available in most EU countries, as well as Canada and Australia). Which of these alternatives is the most successful at reducing child poverty while at the same time being affordable remains an open question. However, a recent report of the National Academy of Sciences, Engineering, and Medicine (2019), "A Roadmap to Reducing Child Poverty," concluded that a child allowance (\$3,000 per child per year) would produce the largest poverty reduction in the U.S. among the alternatives.

The recent enhancement of the federal child allowance in Canada has been widely cited for its impact on child poverty in Canada.^{1,2} The 2016 reform introduced a new Canada Child Benefit (CCB), which was targeted primarily toward low- and middle-income families. It replaced a patchwork of federal benefits, including the Universal Child Care Benefit (UCCB), the Canada Child Tax Benefit (CCTB), and the National Child Benefit Supplement (NCBS).³ One of the notable features of this reform is that the program redistributed child benefits from high-income families to low-income families. Despite the attention that the CCB has received for its potential role in reducing child poverty, there has been no systematic evaluation of its impact. The objective of this paper is to fill this gap by examining the effect of the CCB on both child poverty and family labour supply using the public-use files of the Canadian Income Survey and the Labour Force Survey. This is policy-relevant for two reasons. First, child poverty is the presumptive target of this program, and so understanding the impact of the CCB on poverty is a key input to constructing the

¹The Canadian Department of Finance stated that the Canada Child Benefit lifted roughly 300,000 children out of poverty and that as a result of the new program, child poverty would be 40% lower than in 2013 (see <https://www.canada.ca/en/department-finance/news/2018/03/backgrounder-strengthening-the-canada-child-benefit.html>).

²See, for example, <https://www.vox.com/policy-and-politics/2017/4/27/15388696/child-benefit-universal-cash-tax-credit-allowance>.

³Unlike the UCCB, which was taxable, the CCB benefit is not subject to income taxes.

benefit of the CCB reform. Second, any adverse family labour supply responses to the program increase the cost to the government and attenuate the impact on poverty, and so are essential to understanding the full cost of the program.

In this study, we use a difference-in-differences (DD) research design to evaluate the effect of both the UCCB and the CCB on child poverty. Our focus is primarily on single mothers, as they have historically had high poverty rates. Our analysis indicates that there was a decline in poverty following the expansion of the UCCB and that this reduction was maintained with the introduction of the CCB. However, much of the relative decline in the poverty rate of single mothers in 2015 is due to an increase in poverty in the control group of single women without children, which subsequently declined in 2016 and 2017. We find no evidence of a labour supply response to either of the program reforms on either the extensive or intensive margin.

The remainder of this paper is organized as follows: first, we describe the CCB policy reform; second, we review the literature; third, we describe the data and measurement of poverty in Canada; fourth, we describe the empirical framework; fifth, we discuss the empirical results; and then we conclude.

The Policy Reform

Prior to the introduction of the CCB, federal support for children was primarily through three programs: the UCCB, the CCTB, and the NCBS. Eligibility was not conditioned on work in any of these programs. The first, and largest, was the UCCB. Established in 2006, this universal program initially paid out \$100 per month, for \$1,200 a year, for each child under the age of 6. Benefits were taxable, so the net payout was progressive, according to the Canadian income tax system. The benefits were taxable in the hands of the lower-income spouse in two-parent families. In single-parent families, the parent had the option of assigning the benefit to a child listed as an eligible dependent to lessen the tax impact.⁴

In 2015, the UCCB was reformed to pay out a larger amount for each child under 6—\$160 per month, for \$1,920 per year—and to establish a new benefit of \$60 per month, for \$720 per year, for each child aged 6–17. These reforms came into effect in January 2015, but payments started in July 2015, so the initial (July) payout included retroactive benefits for January through June. It is important to account for these changes in our empirical analysis, since they occur just before the introduction of the CCB. A priori, we might expect that it will be challenging to infer how much of any change in poverty or labour supply post-2015 is due to changes in the UCCB versus the introduction of the CCB.

⁴More specifically, for 2010 and on, single parents could claim the UCCB amount as their child's income, which would not be counted toward the parent's total income. Prior to 2010, the UCCB amount had to be included in the parent's total income.

The second program, the CCTB, paid out a basic tax-free benefit per child under 18, and benefits were clawed back once family income surpassed a threshold. For low-income households, the initial annual benefit level (in 1993) was \$1,020 per child, and the clawback rates were 2.5% for one child and 5% for two or more children, for families with income in excess of \$25,921. This program also changed in 2015, with the basic benefit rising from \$1,446 to \$1,471 per year and the income threshold rising from \$43,953 to \$44,701 in after-tax income. The clawback was 2% for one child and 4% for two or more children (Milligan, 2016). The third program, the NCBS, was more targeted to lower-income families. The initial annual benefit level (in 1998) was \$605 for the first child, and the threshold for clawbacks was \$20,921. The original clawback rates were 12.1%, 20.2%, and 26.8% for the first, second, and third child respectively (Milligan & Stabile, 2007). This program also changed in 2015. The basic benefit for the first child was raised from \$2,241 to \$2,279, and the income threshold for clawback was raised from \$25,584 to \$26,021. The clawback rates were 12.2% for the first child, 23% for the second child, and 33.3% for the third child and any additional children.⁵

The CCB, introduced in July 2016, replaced these three programs with a single tax-free benefit. For families with income below \$30,000, the annual benefit amount was \$6,400 per year for each child aged 0–5, and \$5,400 a year for each child aged 6–17. For family incomes between \$30,001 and \$65,000, the clawback rate varied with the number for children, from 7% for one child to up to 23% for families with four children. For family income in excess of \$65,000, the clawback rates again varied with the number of children, from 3.2% to 9% (Kesselman, 2019).⁶

Figure 1 compares the CCB in 2016–2017 to the sum of benefits provided by the UCCB, CCTB, and NCBS for two family structures: a family with one child under 6, and a family with two children, one under 6 and the other older than 6 but younger than 18. In both cases, the families experiencing a reduction of benefits are in the upper reaches of the family income distribution, making roughly \$140,000 or more. Figure 2 plots the change in benefits induced by the CCB reform for a family with one child under 6. The largest increase in benefits is for families with roughly \$50,000 in income; these families experienced an increase of about \$2,000 in child benefits. Families earning up to \$80,000 experience the same increase in benefits as families making \$30,000 or less, which is roughly an \$800 increase in child benefits.

⁵In the sample years prior to 2015, the CCTB and NCBS benefits were indexed to increases in the cost of living but did not experience a systematic reform. See <https://www.canada.ca/en/revenue-agency/services/child-family-benefits/information-moved/canada-child-tax-benefit-cctb-payment-amounts-tax-years-2012-2014.html>.

⁶Benefit payments are made monthly on a 12-month period basis, starting in July of each year. To be eligible, families must file income tax returns each year, even if family income is zero.

Previous Literature

Previous research has explored the effects of both the NCBS/CCTB and the UCCB on labour supply and poverty. Milligan and Stabile (2007) examine the effect of the NCBS introduction and clawback on labour supply. Upon introduction of the NCBS, some provinces agreed to subtract the federally paid NCBS benefits from provincially paid social assistance payments. This structure allowed former welfare recipients to carry part of their social assistance payments with them into the workforce, effectively lowering the welfare wall. Milligan and Stabile find large increases in labour force participation for single mothers due to the NCBS reform, with an implied elasticity of labour force participation with respect to the average tax rate of around 0.96. They find much less evidence of any effect on the intensive margin. We note that, in contrast to the UCCB and CCB, there were strong incentives to work built into the integration of the NCBS with welfare payments.

Schirle (2015) examines the 2006 introduction of the UCCB on the labour supply of married women and finds large negative labour supply effects on both the extensive margin and intensive margin, for both low-educated mothers and high-educated mothers. Note that these estimates reflect a pure income effect since the UCCB does not change in work incentives. She finds an elasticity of labour supply with respect to income for married mothers in the range of -0.8 on the intensive margin, which, she notes, is considerably larger than estimates for this group typically reported in the literature. As noted above, the UCCB was a fixed income transfer to families (no clawback), in contrast to the NCBS, which was both clawed back and integrated (for certain periods) with other welfare payments. It is therefore not inconsistent to find the two programs had quite different effects on labour supply. Additionally, the aforementioned studies focus on different sets of mothers—single mothers for the NCBS, and married mothers for the UCCB—and it is plausible to think that labour supply is more elastic for married mothers.

There has been extensive evaluation of cash transfers tied to work in other jurisdictions. A large literature base has examined the U.S. EITC as a tool to promote labour supply targeted at families with children (see Eissa and Liebman, 1996; Hotz and Scholz, 2003; and Hoynes and Patel, 2018, among many others). Most previous evidence finds a positive if modest effect of the EITC on the labour force participation of single women (Hotz and Scholz [2003] put the range of credible estimates for the participation elasticity between 0.69 and 1.16) and a modest negative effect on hours worked on the intensive margin (smaller than the participation effect). In the U.K., Gregg and Harkness (2003), Gregg et al. (2009), and Blundell et al. (2000) examine the U.K. Working Families Tax Credit and find that the policy increased the participation rate among lone parents in the range of 2.2 to 7.2 percentage points.

However, more recent U.S. research has re-evaluated the effects of the EITC on labour

supply and found smaller elasticities. For example, Chetty et al. (2013) use local variation in knowledge about the EITC schedule to estimate the impact of the EITC credit on labour supply and find intensive margin elasticities in the range of 0.15 to 0.3, depending on income level (and hence phase-in or phase-out range, although they find elasticities as high as 0.8 in areas with the highest EITC knowledge). They find extensive margin elasticities in the range of 0.19 to 0.6, with an average of around 0.36. Kleven (2020) re-evaluates the effect of the EITC on labour supply using an event-study design and finds that labour supply responses to the EITC are much smaller than previously reported, typically less than 0.20. He concludes that the only EITC reform associated with clear employment increase comes from the 1993 welfare reforms enacted in the U.S. However, the pattern of labour supply responses across different family structures indicates that the change was more likely due to contemporaneous welfare reform than the EITC.

Finally, in the recent report by the National Academies of Sciences, Engineering, and Medicine (2019) on reducing child poverty, the committee uses income elasticities for labour supply on the extensive margin of -0.05 for men, -0.12 for married women, and -0.085 for single mothers. These elasticities are drawn from a comprehensive review of the literature by Blundell and MaCurdy (1999).

Data and Measurement of Poverty

Canadian Income Survey and Labour Force Survey

We draw on two data sets to evaluate the impact of the CCB on poverty and labour supply. The first is the Canadian Income Survey (CIS). This is an annual, nationally representative, cross-sectional survey of the Canadian population. The variables available span support payments, child care expenses, inter-household transfers, personal income, and characteristics and costs of housing. Started in 2012, the sample size has grown over time from over 30,000 households to roughly 55,000 households. We use the public-use files from 2012 to 2017 (the most recent survey available).

The unit of analysis for the regressions is the economic family, defined as “a group of two or more persons who live in the same dwelling and are related to each other by blood, marriage, common-law union, adoption or a foster relationship” (Statistics Canada, 2017). In our primary analysis, the treatment group is defined as single mothers who are between the ages of 16 and 64; are the head of the economic family (i.e., the major income earner); are classified as either separated, divorced, widowed, or single; and have at least one child younger than 18. The control group consists of similarly defined single women who do not have a child. We also present some results defining the treatment group as married mothers between the ages of 16 and 64, using their childless counterparts as a control group.

The second data set we use is the public-use files of the monthly Labour Force Survey (LFS). This is the primary survey to collect labour force information in Canada and is the source of monthly estimates of the unemployment rate. The sample size is roughly 56,000 households and 100,000 individuals. A wide variety of measures of both labour market participation and non-participation are collected in this survey. Because of the rotation group structure of the LFS, we construct a semi-annual data set using the April and October samples from each year to ensure that respondents do not appear in our data twice. For robustness, we also explore results by instead selecting the months of May and November. Due to a change in the format of the public-use files of the LFS in 2017, we define our treatment and control groups somewhat differently in this analysis. Starting in 2017, the public-use LFS no longer provides information on the relationship of the respondent to the head of the economic family. Therefore, we define the primary treatment group as single mothers whose family type is lone parent and single childless females whose family type is unattached individual. Excluded here are members of these groups in other family types, because we are unable to observe if they are the major income earner in the family.⁷

Measuring Poverty

Our primary measure of poverty is the Market Basket Measure (MBM). This measure was developed by Human Resources and Skills Development Canada (now Employment and Social Development Canada) and is used to define Canada's official poverty line. It is based on the costs of specified qualities and quantities of food, clothing, footwear, transportation, shelter, and other expenses for a reference family of two adults aged 25 to 49 and two children aged 9 and 13. The MBM varies by 50 population centre sizes by province combinations and the square root of family size. It is updated annually for inflation and re-based periodically. Its current base is from 2008, but it is currently in revision.

Importantly, the MBM can change over time as the cost of living changes. Thus, the poverty rate can change even if there is no change to the distribution of income. This will be an important factor to consider in our empirical analysis. We will present results that attempt to control for changes over time in the MBM by holding fixed the MBM at the real dollar amount for 2012 and applying this threshold to the sample between 2012 and 2017. The resulting estimates therefore net out any changes in the MBM that might contribute to changes in the number of families below the poverty line.

We also present results for the Low Income Measure (LIM). The LIM threshold is defined as having household income that is less than half of the median after-tax income for all households in Canada. Using the LIM as an additional measure to complement the MBM has several benefits:

⁷In the CIS, roughly 2% of single mothers and 11% of childless singles are in these other family types.

1. It allows us to assess whether the results are sensitive to the definition of poverty used.
2. It allows us to use a measure that can be easily compared to low-income thresholds in other jurisdictions with dissimilar baskets of goods.
3. The LIM is included in the CIS, as well as, for example, the Longitudinal Administrative Databank (LAD). This facilitates comparisons of the poverty effects we estimate to ones from larger data sets that measure income and poverty in Canada.

Empirical Framework

This section outlines our research design, which compares outcomes for female lone parent families with children (“treatment”) to outcomes for single female headed families without children (“control”) before and after the policy reform. Thus, our empirical framework follows a DD strategy, in which the baseline estimating equation is

$$Y_{i,p,t} = \underbrace{\alpha_p}_{\text{province fixed effect}} + \underbrace{\gamma_t}_{\text{time fixed effect}} + \underbrace{\sum_{t' \neq 2014} 1\{t' = t\} D_i \tau_{t'}}_{\text{treatment status by time}} + \underbrace{X_{i,p,t}}_{\text{controls}} + \underbrace{\epsilon_{i,p,t}}_{\text{residual}} \quad (1)$$

$Y_{i,p,t}$ is a measure of poverty or labour supply (employment and hours) for individual i in province p during time t . The treatment variable D_i takes on a value of 1 if individual i has a youngest child aged 0–17 and a value of 0 if individual i does not have any children in the household. As controls, we include province effects (α_p) and time effects (γ_t), and $X_{i,p,t}$ includes a dummy variable for rural-urban, province-specific linear time trends and/or province-by-time fixed effects.⁸ Below, we report the full set of estimates for the treatment effects $\tau_{t'}$. In the poverty analysis in the CIS, $\tau_{t'}$ is normalized to 0 in 2014, the year before the reform of the UCCB. In the semi-annual data of the LFS, $\tau_{t'}$ is normalized to 0 in the first half of 2015, as the first payments of the reformed UCCB were not made until July 2015. We report robust standard errors throughout.⁹

The key identifying assumption is the “parallel trends” assumption; namely, that there are no time-varying unobservables that differentially affect the treatment and control groups. The statistically insignificant estimates of τ_{2012} and τ_{2013} lend support to this assumption.¹⁰ A potential threat to identification are several provincial reforms, contemporaneous with the UCCB and CCB reforms, which targeted low-income children. British Columbia introduced the Early Childhood

⁸Recall that our sample for the LFS is semi-annual, so the time effects correspond to semi-annual effects. The CIS is annual, so the time effects are year effects.

⁹We also estimate our model using clustered standard errors at the province and province-year level.

¹⁰Strictly speaking, to disentangle the separate impacts of the UCCB and CCB reforms, we must also assume that the impact of the UCCB reform is a level shift and that the short-run impact of this reform is also its long-run impact.

Tax Benefit in April 2015. This benefit provides a modest benefit of \$55 per month per child under 6 (Government of British Columbia, 2020). Alberta also introduced a child benefit in 2015/16, providing \$1,100 per year for single-child families and up to \$2,750 for families with four or more children (Government of Alberta, 2020). These benefits are scaled to income. In light of these provincial benefits, we explore the effects of the UCCB and CCB reforms, both including and excluding these provinces.

Lastly, we consider the impact of the reforms on two-parent families with a youngest child aged 0–17, using the corresponding families without children as a control group.

Empirical Results

Child Poverty in Canada over the Sample Period

We first provide a graphical overview of child poverty in Canada over our sample period using the CIS data. Figure 3 reports both the share of children living in poverty and the share of families with children in poverty (for all families, not just single mothers), each measured by the MBM. Both measures display a downward trend starting in 2013. For the share-of-families measure, the decline is monotonic, while for the share-of-children measure, there is a transitory uptick in 2015. While the largest annual decline is between 2016 and 2017—the period in which the CCB was introduced—clearly other factors were at work, leading the rate of child poverty to decline since 2013.

Difference-in-Differences Estimates

Poverty

To preview our DD results, in Figure 4, we present the time series of the share of families headed by single women with disposable income below the MBM, for those whose major income earner is aged 16–64 and (a) a single female with children aged 0–17 or (b) a single female without children. The data for the two groups exhibit parallel trends in the period of 2012 to 2014. In 2015, however, there is uptick in the poverty rate for the childless families and a downtick for lone parents, such that the poverty rate among childless families actually exceeds the poverty rate for single mothers in 2015. Between 2015 and 2017, the poverty rate for single women with children remains below that of childless women, although below the 2015 peak. Recall that 2015 was the year of the major expansion of the UCCB. The poverty rate for lone parents continues to decline over the rest of the period, with a larger decline in 2017, the first full year of the CCB. While these are unconditional means, they present the trends that we aim to confirm in our regression analysis that follows.

We begin our regression analysis by looking at the change in government transfers for treatment and control. We estimate equation (1), specifying the dependent variable equal to all direct payments from federal, provincial, and municipal governments to individuals or families. While this clearly comprises more than just child benefits, we expect this “first stage” to show an increase in transfers to single women with children relative to single women without children following both the increase in the UCCB and the introduction of the CCB. These results are presented in Table 1. The specifications in the first two columns differ by the control for province-specific linear trends (column 1) or a full set of province-by-year interactions (column 2). Relative to the reference year (2014), transfers increase in 2015 by roughly \$1,800 for single mothers relative to single women without children. Transfers continue to increase in 2016, and the increase in 2017 (the introduction of the CCB) is the largest, with a roughly \$4,000 increase reported. Note that these sums are greater than the increase in federal benefits, suggesting that over this period, there may have been declines in benefits for the control group and/or additional provincial benefits that complement the federal benefits. In column 3, we explicitly exclude Alberta and B.C., as they introduced new child benefits over this period. The increase in benefits for single parents remains large and roughly unchanged excluding these provinces.

Our main poverty results where the dependent variable is a 0/1 indicator of family disposable income below the MBM are reported in the first three columns of Table 2. Here we report the full set of time-varying DD estimates, τ_t .¹¹ The columns of the table are similar to those described in Table 1 above. First, note that the DD estimates for the pre period, 2012 and 2013 (relative to 2014), are generally small and statistically insignificant, suggesting that there are no pre-trends, thus lending support for our assumption of parallel trends for the treatment and control groups. Second, the DD estimates for the post period, 2015–2017, are negative and statistically significant and similar in magnitude. These estimates show that following the expansion of the UCCB in 2015, the poverty rate for female lone parent families declined, relatively, by a statistically significant 8 to 10 percentage points. The incremental impact of the CCB on the poverty rate appears to be small to negligible, although lack of statistical precision does not allow us to conclude that the CCB had no additional effect on poverty rates. In column 3, we omit observations from the provinces of British Columbia and Alberta from the sample, since, as we noted above, these provinces implemented new child benefits over the same period. That said, these deletions have little impact on the estimates of the treatment effects. Finally, in column 4, we restrict the sample to household heads aged 25–54. This excludes individuals that (a) may still be making human capital investments or (b) may be phasing into retirement. With this sample restriction, we more tightly focus on household heads at working ages. Most of the estimated treatment effects here are smaller than in the preceding columns, and just one is marginally statistically significant.

¹¹The estimates are presented graphically in Figure 5 for a visual representation.

However, the point estimates tell a similar story to the one from the preceding columns.

In Table 3, we repeat the analysis using the LIM measure of poverty instead of the MBM. The four columns correspond to the four columns in Table 2. Column 1 shows that using the LIM instead of the MBM results in a slightly larger decline in poverty, starting with the expansion of the UCCB in 2015, of 11 percentage points. In 2016, the DD estimate is smaller and insignificant, but in 2017, it is once again significant and slightly larger, at 12 percentage points. The insignificant estimate for 2016 is mirrored across all four specifications. We observe a somewhat similar pattern in 2016 using the MBM (Table 2), although it is less consistent, less pronounced, and within the confidence interval of the decline observed in 2015. It is possible that between the expansion of the UCCB in 2015 and the full implementation of the CCB in 2017, some families received fewer benefits, even though there was not meant to be a gap in coverage between the two programs.

As noted above, while the increase of benefits through the expansion of the UCCB or the introduction of the CCB could lead to changes in the incidence of poverty, so could changes in the poverty line, holding social benefits and incomes constant. To explore the effects of changes in the poverty line on our inference, we perform a decomposition. We hold the MBM constant in real terms at its 2012 level and assess how poverty changed over time (both income and the MBM are in constant 2018 dollars). We report the resulting estimates in Table 4, which can be compared to the corresponding estimates in Table 2. The results indicate that, if anything, changes in the MBM thresholds marginally attenuated the impacts of the program reforms on the incidence of poverty in lone female parent families but do not affect our inference on the relative impacts of the UCCB reform and the introduction of the CCB. Our results are quite consistent with the results reported in Table 2 and show a decline in poverty starting with the expansion of the UCCB in 2015, sustained with the introduction of the CCB in 2016.

While single mothers are more likely to be in poverty than married mothers, in Table 5, we extend the analysis to this latter group, comparing married women with children to their childless married counterparts. Most of the estimates here are much smaller than in Tables 2 through 4 and are statistically insignificant.

Relative to 2014, we find a roughly equal decline in poverty in both 2015 and 2017, corresponding to the expansion of the UCCB and the introduction of the CCB. It is somewhat puzzling that there is little evidence of an incremental impact of the CCB on the poverty rate of single mothers, because our “first stage” regressions reveal an incremental impact on the government benefits they receive. In results not reported, we find that much of the relative decline in the poverty rate of single mothers in 2015 is due to an increase in poverty in the control group of single women without children. This result is seen in Figure 4, as the poverty rate for the control group rises suddenly in 2015 to surpass that of the treatment group. Because this empirical finding is key to our inference on the relative impacts of the UCCB expansion and the introduction of the CCB, it is im-

portant that it is confirmed in administrative data sources such as the Longitudinal Administrative Databank (LAD). We intend to pursue this assessment in further work.

Labour Supply

We next turn to the impact of the CCB on labour supply. Viewing the CCB (and the UCCB) as non-labour income, the static model of labour supply predicts that the higher benefits will lead to increased consumption of leisure and a reduction in labour supply on the intensive margin, if leisure is a normal good. On the extensive margin, an increase in non-labour income will increase the reservation wage, potentially leading to a reduction in labour force participation. Either of these effects would attenuate any impact of these programs on the poverty rate, by decreasing earnings from the labour market. Therefore, it is important to determine if these reforms had any impact on the labour supply of lone female parents and their married counterparts.

In Figure 6, we present a visual plot of the DD estimates for employment in the sample of single females aged 15–64 with and without children aged 0–17. Although the estimates are quite noisy, the figure shows that overall, there is no evidence of a statistically significant treatment effect in the post-reform period. Prior to the UCCB reform, most of the DD estimates are statistically insignificant. In the post-reform period (after 2015), the estimates are mostly insignificant, and no clear pattern of labour supply responses emerges.

Figure 7 is the corresponding plot for a measure of labour supply on the intensive margin—total weekly usual hours conditional on work. Again there is no evidence of a treatment effect for either the UCCB reform or the introduction of the CCB in this figure. All of the post-reform DD estimates are small and statistically insignificant.

The corresponding regression estimates for the share of lone parents employed are reported in Table 6. The estimates in the first two columns (which vary in how we control for province-specific time-varying shocks) confirm the patterns in Figure 6. Post-UCCB reform, the estimates are all very small and statistically insignificant. Column 3 indicates that excluding the provinces of B.C, and Alberta does not affect the estimates. In the last two columns of the table, we split the treatment group by whether the youngest child is aged 0–5 or aged 13–17. At ages 0–5, children will require adult supervision, and for many, child care will be needed if the parent works, as public schooling is not available. At ages 13–17, children are at school during the day and are more able to be left on their own after school. Therefore, there is a priori reason to suspect that any impact of the policy reforms on labour supply might vary according to the age of the child. However, the estimates in these columns indicate that it does not. For either treatment group, there is little evidence of an impact of the policy reforms on labour supply.

Next, the regression estimates for usual weekly hours are presented in Table 7. Consistent with Figure 7, the estimates do not indicate a statistically significant treatment effect. Although

there is some evidence of a positive response, in several months we do not see any evidence of a consistent statistically significant effect. Since the estimates are not consistently significant across the treatment period, we conclude that the reforms had little impact on the intensive margin. Finally, making a distinction based on the age of the youngest child does not affect the inference.

Consistent with the graphical evidence, our regression results do not indicate that the expansion of the UCCB or the introduction of the CCB had significant effects on the labour supply of lone female parents. We have conducted a similar analysis of married females with eligible children (not reported), which leads to a similar conclusion for this group. Overall, it does not appear that the impacts of the policy reforms on poverty rates were amplified or attenuated by concurrent impact on females' labour supply.¹²

Conclusion

Recent policy reforms have targeted the rates of child poverty in Canada. In this paper we evaluate the impact of two recent reforms of federal policy in this area. In 2015, the UCCB was significantly expanded, increasing benefits for children aged 0–5 and creating a new benefit for children aged 6–17. In 2016, the UCCB was replaced with the CCB, which increased benefit levels for all children but also introduced means testing so that the net benefits received by higher-income families were reduced. The CCB has garnered international attention as an example of effective policy for child poverty.

Using data from the public-use files of the CIS, we find significant reductions in child poverty following the introduction of both the UCCB and the CCB. Our estimates suggest that these two reforms had roughly equal impacts on the poverty rates of economic families in which a single mother is the major earner. However, we also find that the decline in the poverty rate in 2015, corresponding to the reform of the UCCB, is as much to do with an increase in the poverty rate of the control group, single childless females, as it is with a reduction in the poverty rate of single mothers. It is important for future research to confirm this result using a larger data set, such as the LAD. That said, among lone female parent-headed families, we estimate a reduction in child poverty rates of 9 to 10 percentage points off of a pre-reform mean of roughly 37%. The introduction of the CCB sustained but did not substantially improve upon this reduction of poverty rates after the expansion of the UCCB.

We also consider the impact of these two policy reforms on females' labour supply using the public-use files of the LFS. This is important because policy effects on labour supply, and therefore labour market earnings, can modify the direct program effects. However, we find no evidence that either the expansion of the UCCB or the introduction of the CCB had a significant

¹²Using the months May/November (not reported) instead of April/October does not change the inference.

impact on the labour supply of single or married females with treated children.

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Table 1
Changes in Government Transfers for Single Women

	(1) Single mothers 16-64	(2) Single mothers 16-64	(3) Single mothers 16-64	(4) Single mothers 25-54
Treatment_2017	4385.218*** (825.483)	4312.463*** (827.410)	4052.500*** (928.698)	4739.355*** (890.258)
Treatment_2016	2769.965*** (801.770)	2729.622*** (805.664)	2995.051*** (922.169)	3019.981*** (853.856)
Treatment_2015	1855.193* (973.098)	1803.415* (980.764)	2699.199** (1136.219)	1709.448 (1047.297)
Treatment_2013	-406.588 (810.866)	-460.386 (817.869)	-652.138 (916.191)	-110.925 (869.885)
Treatment_2012	-1027.644 (807.464)	-1101.920 (811.610)	-1162.679 (890.069)	-1040.382 (808.338)
<i>N</i>	23,730	23,730	18,619	14,758
Rural FE	x	x	x	x
Province FE	x	x	x	x
Provincial Time Trends	x			
Province X Year FE		x	x	x
AB and BC excluded			x	
<i>R</i> ²	0.199	0.200	0.208	0.245

Table 2

The Effect of Child Allowances on Child Poverty Using the Market Basket Measure Definition of Poverty

	(1) Single mothers 16-64	(2) Single mothers 16-64	(3) Single mothers 16-64	(4) Single mothers 25-54
Treatment_2017	-0.089** (0.038)	-0.102*** (0.038)	-0.083* (0.043)	-0.084** (0.042)
Treatment_2016	-0.062 (0.042)	-0.074* (0.041)	-0.061 (0.047)	-0.058 (0.046)
Treatment_2015	-0.080* (0.042)	-0.097** (0.042)	-0.089* (0.048)	-0.093** (0.047)
Treatment_2013	-0.011 (0.043)	-0.020 (0.043)	0.003 (0.049)	-0.010 (0.047)
Treatment_2012	-0.007 (0.042)	-0.022 (0.042)	0.006 (0.049)	-0.024 (0.047)
<i>N</i>	23,730	23,730	18,619	14,758
Rural FE	x	x	x	x
Province FE	x	x	x	x
Provincial Time Trends	x			
Province X Year FE		x	x	x
AB and BC excluded			x	
<i>R</i> ²	0.009	0.013	0.010	0.020

Note. Estimates using the Canadian Income Survey. Each column represents a separate regression. Treatment_year represents single mother*year.

Table 3

The Effect of Child Allowances on Child Poverty Using the Low Income Measure Definition of Poverty

	(1) Single mothers 16-64	(2) Single mothers 16-64	(3) Single mothers 16-64	(4) Single mothers 25-54
Treatment_2017	-0.122*** (0.036)	-0.125*** (0.036)	-0.099** (0.041)	-0.120*** (0.039)
Treatment_2016	-0.045 (0.040)	-0.051 (0.041)	-0.033 (0.046)	-0.064 (0.044)
Treatment_2015	-0.113*** (0.040)	-0.124*** (0.040)	-0.124*** (0.046)	-0.153*** (0.044)
Treatment_2013	-0.043 (0.041)	-0.046 (0.042)	-0.022 (0.048)	-0.056 (0.045)
Treatment_2012	-0.043 (0.040)	-0.050 (0.041)	-0.021 (0.047)	-0.063 (0.045)
<i>N</i>	23,730	23,730	18,619	14,758
Rural FE	x	x	x	x
Province FE	x	x	x	x
Provincial Time Trends	x			
Province X Year FE		x	x	x
AB and BC excluded			x	
<i>R</i> ²	0.016	0.019	0.010	0.031

Standard errors in parentheses
 * $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$

Note. Estimates using the Canadian Income Survey. Each column represents a separate regression. Treatment_year represents single mother*year

Table 4

The Effect of Child Allowances on Child Poverty (Market Basket Measure) Keeping the 2012 Threshold Constant Over Time

	(1) Single mothers 16-64	(2) Single mothers 16-64	(3) Single mothers 16-64	(4) Single mothers 25-54
Treatment_2017	-0.096** (0.038)	-0.109*** (0.038)	-0.096** (0.044)	-0.087** (0.043)
Treatment_2016	-0.063 (0.042)	-0.074* (0.042)	-0.066 (0.047)	-0.058 (0.047)
Treatment_2015	-0.096** (0.042)	-0.112*** (0.042)	-0.111** (0.048)	-0.104** (0.047)
Treatment_2013	-0.024 (0.043)	-0.033 (0.043)	-0.016 (0.049)	-0.020 (0.047)
Treatment_2012	-0.017 (0.042)	-0.030 (0.042)	-0.004 (0.049)	-0.029 (0.048)
<i>N</i>	23,730	23,730	18,619	14,758
Rural FE	x	x	x	x
Province FE	x	x	x	x
Provincial Time Trends	x			
Province X Year FE		x	x	x
AB and BC excluded			x	
<i>R</i> ²	0.009	0.014	0.011	0.021

Notes: The threshold value is kept constant over time using the 2012 threshold in 2018 constant dollars. The MBM poverty dummy is then created by comparing this threshold to the economic families disposable income in 2018 constant dollars

Standard errors in parentheses
* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$

Note. Estimates using the Canadian Income Survey. Each column represents a separate regression. Treatment_year represents single mother*year.

Table 5*The Effect of Child Allowances on Poverty for Married Mothers*

	(1) Married mothers 16-64	(2) Married mothers 16-64	(3) Married mothers 16-64	(4) Married mothers 25-54
Treatment_2017	-0.025 (0.030)	-0.024 (0.030)	-0.034 (0.036)	-0.019 (0.041)
Treatment_2016	0.021 (0.034)	0.019 (0.034)	0.004 (0.040)	0.061 (0.043)
Treatment_2015	-0.027 (0.036)	-0.030 (0.035)	-0.010 (0.042)	-0.011 (0.047)
Treatment_2013	0.012 (0.037)	0.011 (0.036)	0.026 (0.045)	0.042 (0.048)
Treatment_2012	-0.018 (0.035)	-0.019 (0.035)	-0.001 (0.043)	-0.012 (0.047)
Observations	15593	15593	12304	11048
Rural FE	x	x	x	x
Province FE	x	x	x	x
Provincial Time Trends	x			
Province X Year FE		x	x	x
AB and BC excluded			x	
R^2	0.016	0.019	0.018	0.017

Standard errors in parentheses
 * $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$

Note. Estimates using the Canadian Income Survey. Each column represents a separate regression. Treatment_year represents single mother*year.

Table 6
The Effect of Child Allowances on Employment

Dependent variable: employed	(1)	(2)	(3)	(4)	(5)
Age of youngest child	0-17	0-17	0-17	0-5	13-17
1.treat × Apr 2012	0.000450 (0.0211)	0.00153 (0.0212)	-0.00416 (0.0249)	-0.0187 (0.0356)	0.0473 (0.0327)
1.treat × Oct 2012	-0.0136 (0.0214)	-0.0132 (0.0215)	-0.0167 (0.0252)	-0.0664* (0.0356)	0.0546* (0.0329)
1.treat × Apr 2013	0.00902 (0.0211)	0.00985 (0.0211)	0.00257 (0.0248)	-0.0229 (0.0356)	0.0469 (0.0332)
1.treat × Oct 2013	-0.0430** (0.0211)	-0.0420** (0.0211)	-0.0407 (0.0248)	-0.106*** (0.0353)	0.0192 (0.0324)
1.treat × Apr 2014	0.00436 (0.0213)	0.00505 (0.0214)	-0.00607 (0.0252)	-0.0173 (0.0357)	0.0629* (0.0327)
1.treat × Oct 2014	0.0122 (0.0213)	0.0116 (0.0214)	0.0245 (0.0249)	0.00624 (0.0357)	0.0124 (0.0349)
1.treat × Oct 2015	-0.00549 (0.0222)	-0.00471 (0.0223)	-0.00554 (0.0262)	-0.0303 (0.0371)	0.0272 (0.0356)
1.treat × Apr 2016	0.0333 (0.0219)	0.0328 (0.0220)	0.0347 (0.0258)	-0.0406 (0.0377)	0.0791** (0.0337)
1.treat × Oct 2016	-0.0255 (0.0221)	-0.0277 (0.0222)	-0.0256 (0.0258)	-0.0418 (0.0383)	0.0163 (0.0342)
1.treat × Apr 2017	0.0212 (0.0218)	0.0219 (0.0219)	0.0266 (0.0256)	-0.0117 (0.0375)	0.0319 (0.0348)
1.treat × Oct 2017	0.0409* (0.0214)	0.0410* (0.0215)	0.0393 (0.0253)	0.0304 (0.0363)	0.0460 (0.0349)
1.treat × Apr 2018	0.0271 (0.0218)	0.0276 (0.0218)	0.0407 (0.0255)	0.0507 (0.0364)	0.0458 (0.0346)
1.treat × Oct 2018	0.00908 (0.0221)	0.00931 (0.0221)	0.0220 (0.0258)	-0.0102 (0.0376)	0.0348 (0.0354)
1.treat × Apr 2019	0.0281 (0.0217)	0.0307 (0.0217)	0.0306 (0.0258)	0.0266 (0.0369)	0.0648* (0.0332)
1.treat × Oct 2019	0.0409* (0.0213)	0.0409* (0.0213)	0.0447* (0.0249)	0.0383 (0.0368)	0.0585* (0.0329)
Provincial time trends	×				
Semiannual FE	×	×	×	×	×
Rural FE	×	×	×	×	×
Province × semiannual FE		×	×	×	×
Province FE	×	×	×	×	×
No AB and BC			×		
Observations	124098	124098	95638	99553	97867
R ²	0.007	0.008	0.005	0.019	0.010

Note. Estimates using the Labour Force Survey. Each column represents a separate regression. Treatment_year represents single mother*half-year.

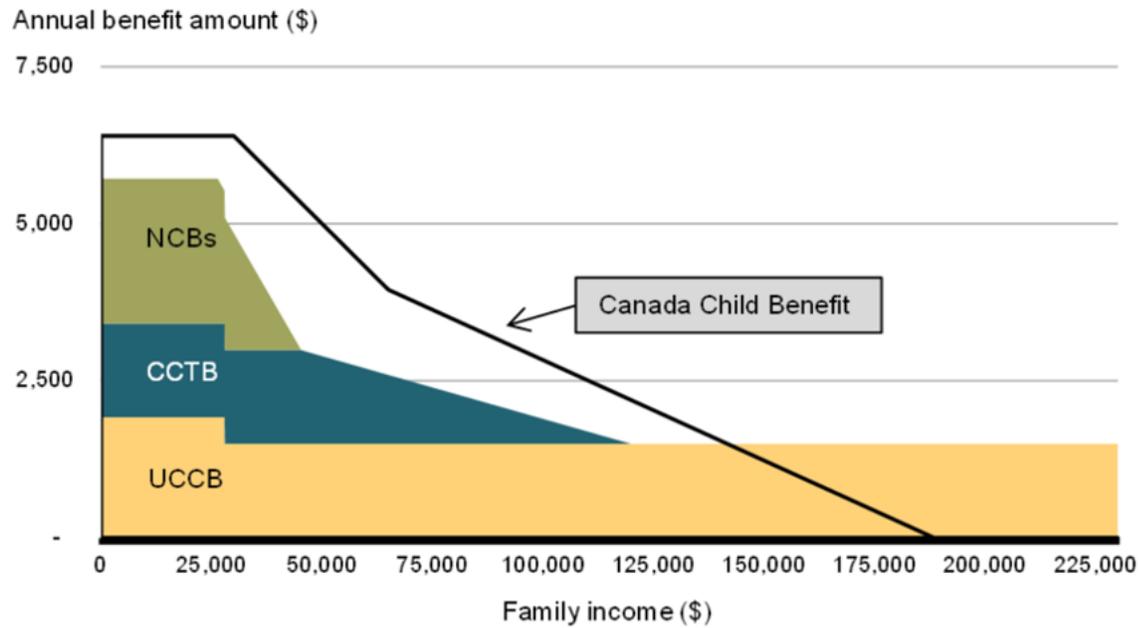
Table 7
The Effect of Child Allowances on Usual Hours Worked

Dependent variable: usual hours worked	(1)	(2)	(3)	(4)	(5)
Age of youngest child	0-17	0-17	0-17	0-5	13-17
1.treat × Apr 2012	1.857*** (0.613)	1.890*** (0.612)	0.922 (0.690)	2.336** (1.015)	1.904** (0.943)
1.treat × Oct 2012	0.391 (0.614)	0.426 (0.615)	-0.281 (0.697)	0.948 (1.074)	0.357 (0.926)
1.treat × Apr 2013	1.446** (0.609)	1.477** (0.611)	0.936 (0.695)	2.351** (1.070)	1.454 (0.947)
1.treat × Oct 2013	1.286** (0.606)	1.345** (0.605)	0.528 (0.699)	1.239 (1.095)	1.779* (0.935)
1.treat × Apr 2014	0.521 (0.626)	0.564 (0.627)	-0.0105 (0.716)	0.421 (1.116)	0.420 (0.993)
1.treat × Oct 2014	1.095* (0.608)	1.101* (0.610)	0.885 (0.693)	1.438 (1.105)	2.292** (0.968)
1.treat × Oct 2015	1.581** (0.624)	1.648*** (0.626)	1.343* (0.725)	2.641** (1.087)	1.002 (0.997)
1.treat × Apr 2016	2.526*** (0.620)	2.592*** (0.620)	2.153*** (0.710)	2.621** (1.069)	2.172** (1.005)
1.treat × Oct 2016	0.894 (0.613)	0.957 (0.613)	0.231 (0.696)	1.657 (1.134)	1.802** (0.896)
1.treat × Apr 2017	1.118* (0.629)	1.109* (0.632)	0.523 (0.701)	1.229 (1.142)	1.292 (0.897)
1.treat × Oct 2017	0.722 (0.619)	0.775 (0.619)	0.497 (0.713)	1.065 (1.113)	0.448 (0.976)
1.treat × Apr 2018	1.099* (0.619)	1.091* (0.621)	-0.200 (0.713)	2.015* (1.053)	1.394 (1.077)
1.treat × Oct 2018	1.802*** (0.642)	1.748*** (0.643)	0.751 (0.735)	1.999* (1.135)	2.137** (1.033)
1.treat × Apr 2019	1.302** (0.629)	1.375** (0.631)	0.831 (0.736)	2.169** (1.063)	0.473 (1.001)
1.treat × Oct 2019	1.040* (0.628)	1.073* (0.630)	0.574 (0.723)	1.251 (1.097)	1.672 (1.089)
Provincial time trends	×				
Semiannual FE	×	×	×	×	×
Rural FE	×	×	×	×	×
Province × semiannual FE		×	×	×	×
Province FE	×	×	×	×	×
No AB and BC			×		
Observations	86935	86935	65817	68051	69492
R ²	0.008	0.010	0.009	0.014	0.013

Note. Estimates using the Labour Force Survey. Each column represents a separate regression. Treatment_year represents single mother*half-year.

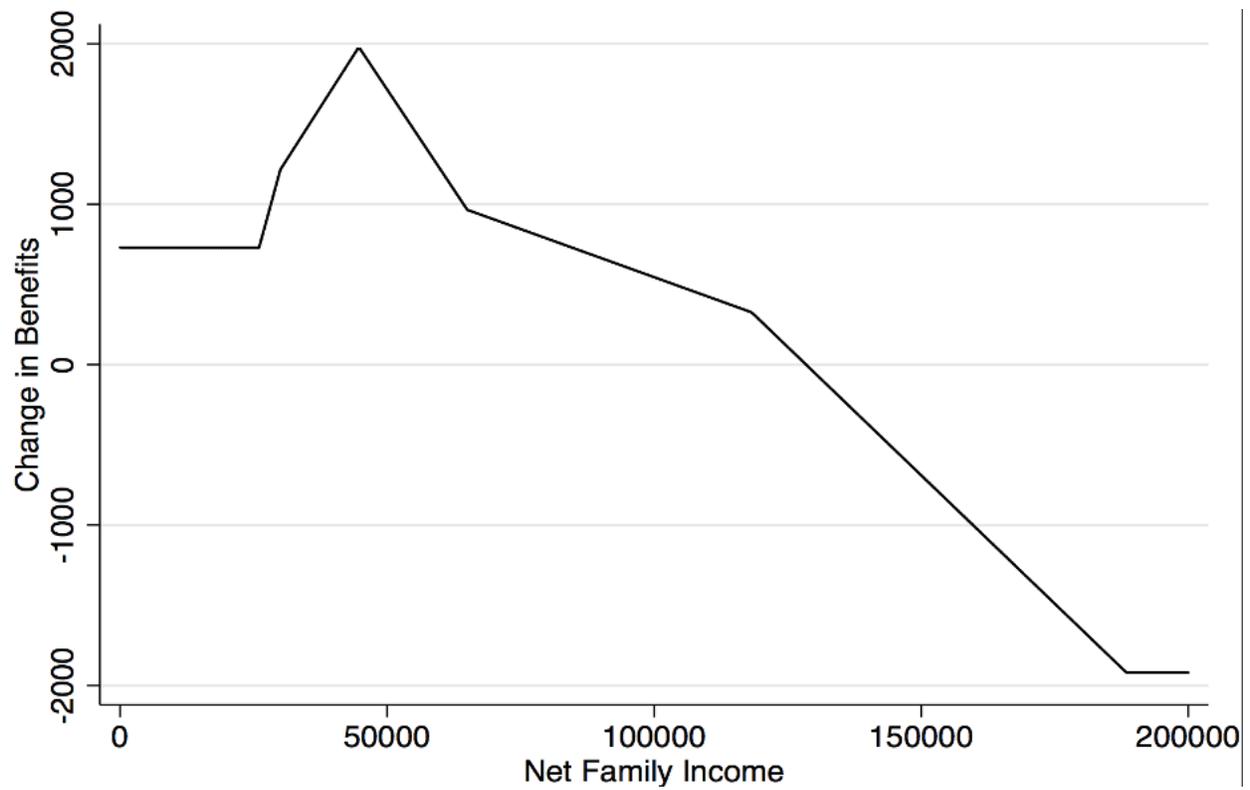
Figure 1

Canada Child Benefit Relative to Previous Benefit Programs for One Child Under 6, 2016–2017



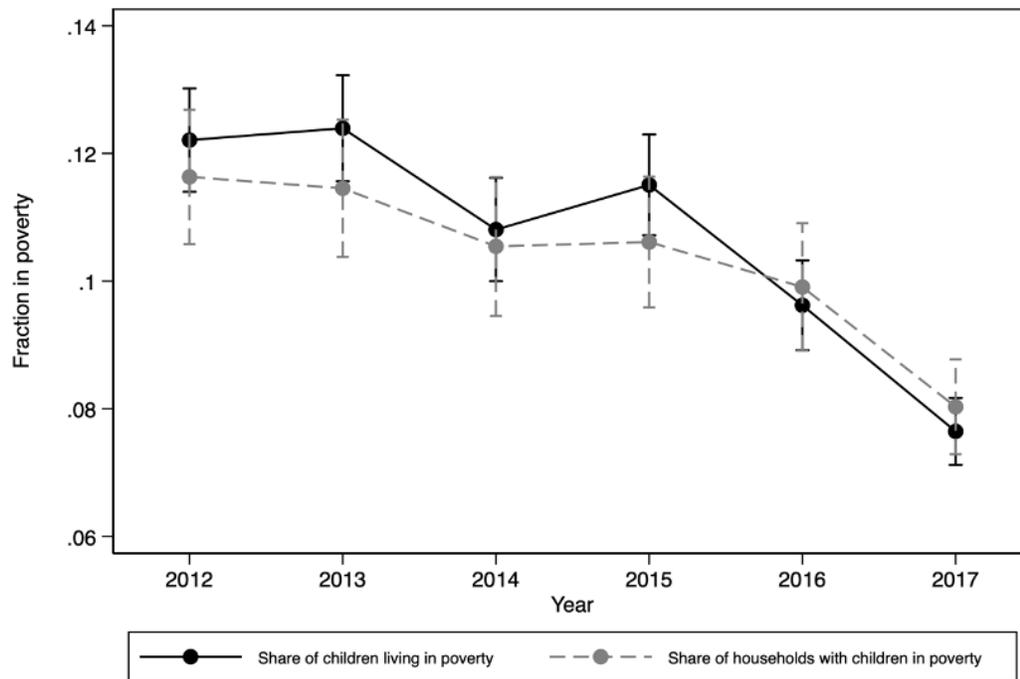
Note. Reprinted from *Budget 2016*, by Department of Finance, Canada, retrieved from <https://www.budget.gc.ca/2016/docs/plan/ch1-en.html> Copyright 2016 by Department of Finance, Canada.

Figure 2
Changes in Benefits for One Child Under 6



Note. Authors' calculations using the Canadian Income Survey.

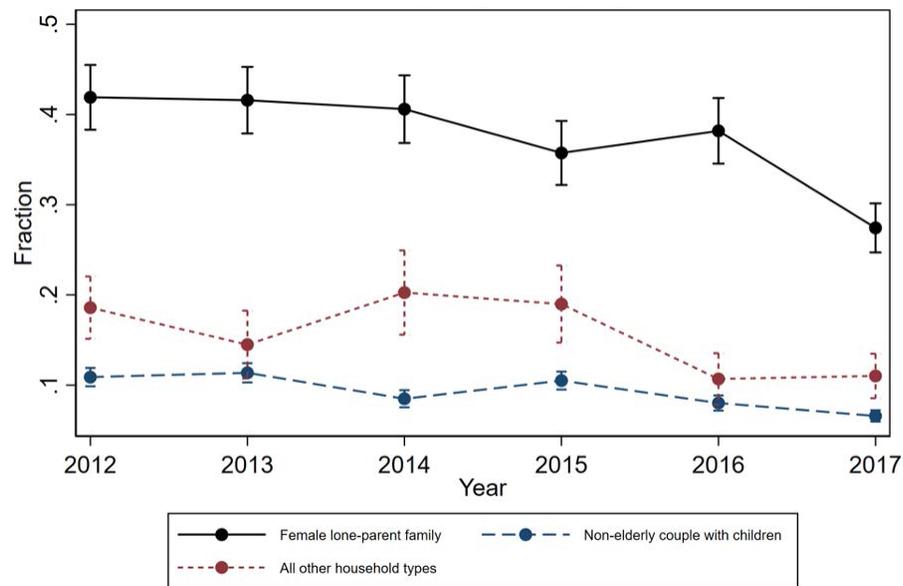
Figure 3
Poverty Rates for Children Versus Families



Note. Authors' calculations using the Canadian Income Survey. 95% confidence intervals.

Figure 4

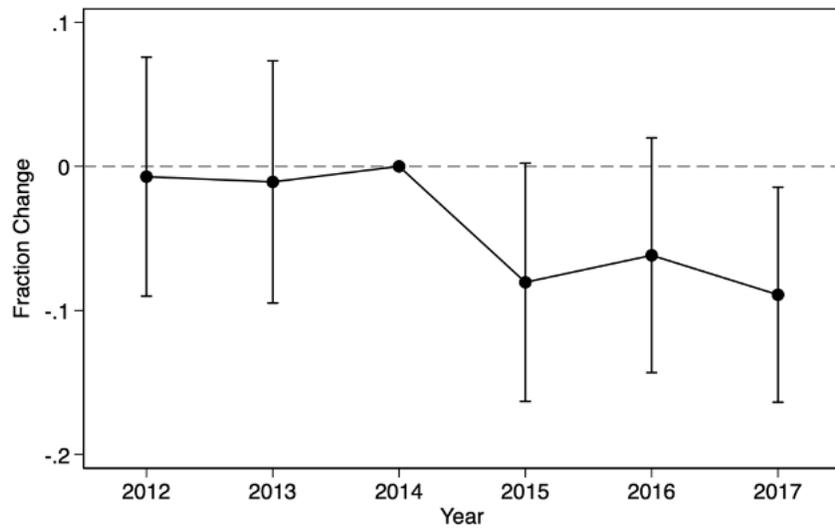
Share of Treatment and Control Groups With Disposable Income Below Market Basket Measure



Note. Authors' calculations using the Canadian Income Survey. 95% confidence intervals. Single mothers are between the ages of 16 and 64; are the head of the economic family (i.e., the major income earner); are classified as either separated, divorced, widowed, or single; and have at least one child younger than 18. The control group consists of similarly defined single women who do not have a child.

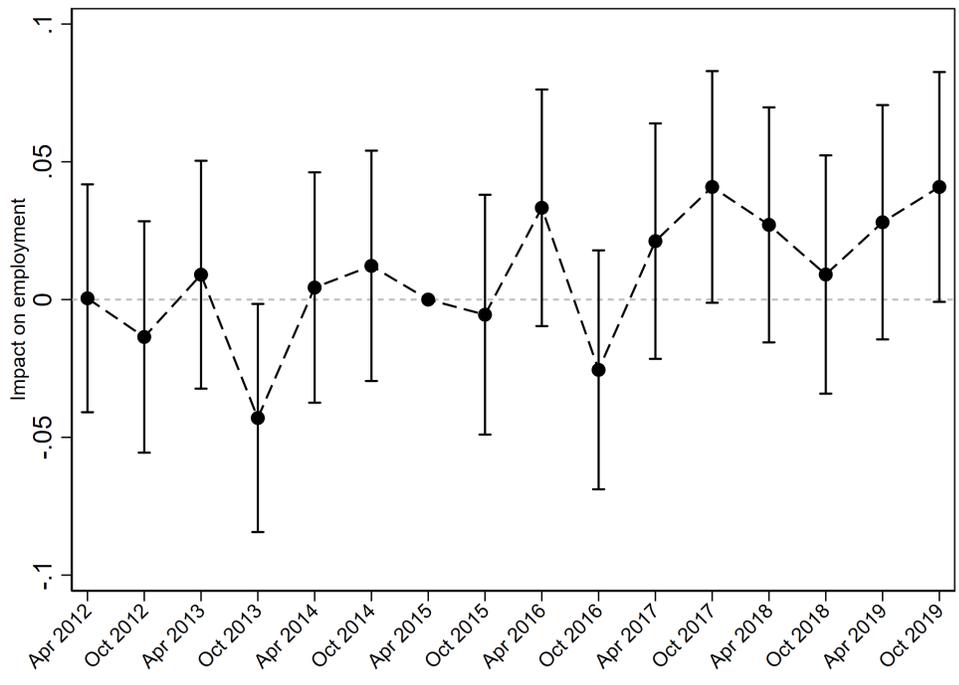
Figure 5

Treatment Effects of UCCB and CCB on Poverty



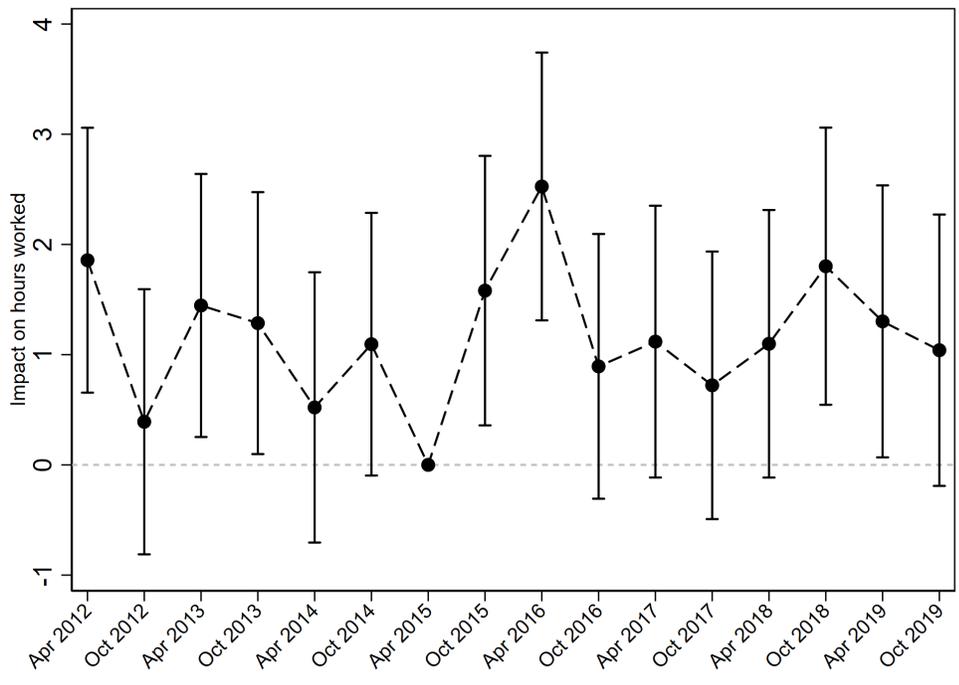
Note. Authors' calculations using the Canadian Income Survey.

Figure 6
Treatment Effects of UCCB and CCB on Employment



Note. Authors' calculations using the Canadian Labour Force Survey. 95% confidence intervals.

Figure 7
Treatment Effects of UCCB and CCB on Usual Hours Worked



Note. Authors' calculations using the Canadian Labour Force Survey. 95% confidence intervals.

Appendix

Table 8
Sample Means

Variable	Single Women and Mothers					Married Women and Mothers				
	N	Mean	Std. Dev.	Min	Max	N	Mean	Std. Dev.	Min	Max
Women / Mothers	23,730	0.164	0.371	0	1	52,634	0.550	0.498	0	1
MBM Flag (current \$)	23,730	0.286	0.452	0	1	52,634	0.084	0.277	0	1
Disposable Income (current \$)	23,730	36,296	28,978	-56,975	616,415	52,634	87,628	56,744	-66,510	1,187,255
Disposable Income (constant \$)	23,730	38,449	30,658	-61,893	640,419	52,634	92,849	60,016	-70,866	1,265,015
No. of children (mothers only)	6,044	1.770	0.937	1	6	26,738	2.152	0.897	1	5
Age Group:										
16-17	23,730	0.004	0.064	0	1			-		
18-19	23,730	0.017	0.130	0	1	52,634	0.000	0.013	0	1
20-24	23,730	0.122	0.328	0	1	52,634	0.005	0.068	0	1
25-29	23,730	0.169	0.375	0	1	52,634	0.072	0.258	0	1
30-34	23,730	0.114	0.317	0	1	52,634	0.128	0.334	0	1
35-39	23,730	0.096	0.294	0	1	52,634	0.147	0.354	0	1
40-44	23,730	0.095	0.294	0	1	52,634	0.148	0.356	0	1
45-49	23,730	0.078	0.268	0	1	52,634	0.127	0.333	0	1
50-54	23,730	0.103	0.304	0	1	52,634	0.120	0.325	0	1
55-59	23,730	0.094	0.291	0	1	52,634	0.125	0.331	0	1
60-64	23,730	0.108	0.311	0	1	52,634	0.129	0.335	0	1
Province:										
Newfoundland and Labrador	23,730	0.013	0.114	0	1	52,634	0.017	0.129	0	1
Prince Edward Island	23,730	0.004	0.063	0	1	52,634	0.005	0.067	0	1
Nova Scotia	23,730	0.031	0.174	0	1	52,634	0.027	0.161	0	1
New Brunswick	23,730	0.020	0.142	0	1	52,634	0.022	0.147	0	1
Quebec	23,730	0.246	0.431	0	1	52,634	0.161	0.367	0	1
Ontario	23,730	0.374	0.484	0	1	52,634	0.416	0.493	0	1
Manitoba	23,730	0.032	0.176	0	1	52,634	0.038	0.192	0	1
Saskatchewan	23,730	0.028	0.165	0	1	52,634	0.035	0.184	0	1
Alberta	23,730	0.109	0.311	0	1	52,634	0.137	0.344	0	1
British Columbia	23,730	0.143	0.350	0	1	52,634	0.142	0.350	0	1

Note. Canadian Income Survey 2012–2017, means weighted using population weights.

Table 9*Share of Women in Poverty Using Market Basket Measure (Current \$)*

	Single women with children	Single women without children	Married women with children	Married women without children
2012	0.371 (0.026)	0.328 (0.014)	0.0976 (0.007)	0.0860 (0.008)
2013	0.367 (0.027)	0.326 (0.014)	0.107 (0.009)	0.0774 (0.008)
2014	0.382 (0.027)	0.332 (0.015)	0.0842 (0.008)	0.0737 (0.007)
2015	0.325 (0.025)	0.357 (0.015)	0.0893 (0.007)	0.0878 (0.008)
2016	0.315 (0.024)	0.329 (0.014)	0.0843 (0.007)	0.0659 (0.007)
2017	0.250 (0.019)	0.293 (0.011)	0.0687 (0.005)	0.0737 (0.006)
<i>N</i>	6044	17686	26738	25896

Note. Canadian Income Survey 2012–2017, means weighted using population weights.