Education Spending in Public Schools in Canada, 2023 Edition

Michael Zwaagstra, Nathaniel Li, and Milagros Palacios



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Executive Summary

This study reviews changes in education spending on public schools in Canada from 2012/13 to 2020/21. The results clearly demonstrate that education spending on public schools has increased nationally and in most provinces during this time period, even when we account for inflation and enrolment changes. Moreover, the data indicate that compensation continues to be the costliest component of spending on public education and contributed more to the growth of education spending than any other component.

To evaluate public education spending in Canada, we have analyzed the effects of price changes (inflation) and enrolment increases or decreases by province. Nationally, student enrolment in public schools grew by 2.7% between 2012/13 and 2020/21. The biggest increases in enrolment occurred in Alberta (12.4%) and Saskatchewan (6.9%). Three Atlantic provinces experienced a drop in enrolment: Newfoundland & Labrador saw the largest decline at 6.7%, while enrolment in New Brunswick fell by 3.8% and in Nova Scotia by 0.9%. In addition, Ontario saw a slight 0.3% decline in enrolment. Inflation-adjusted per-student spending increased by 8.3% nationally from 2012/13 to 2020/21. Eight of the 10 provinces saw real per-student spending increase over this time frame. Quebec had the largest increase (32.9%), followed by Nova Scotia (26.9%), and Prince Edward Island (19.0%). Two provinces saw a decline in per-student spending (inflation-adjusted): Saskatchewan and Alberta.

Separating operational and capital expenditures allows for a more detailed analysis of education spending. When we remove capital expenditures (physical infrastructure, that is, new schools), the country's real per-student spending increased by 6.3% between 2012/13 and 2020/21. Prince Edward Island's operational per-student spending increased at a higher rate than that of the other nine provinces: 27.8%. Alberta, Saskatchewan, and New Brunswick show declines in inflation-adjusted, per-student spending when capital expenditures are excluded.

In 2020/21, annual spending on public education in Canada increased by \$7.8 billion more than was necessary to account for changes in enrolment and inflation. Had inflation-adjusted per-student spending remained constant from 2012/13 to 2020/21, total spending would have been 9.8% lower. In eight of the ten provinces, total spending exceeded the amount necessary to keep up with inflation and enrolment changes. Quebec's education spending exceeded the level of spending needed to offset enrolment and price changes by 27.0%.

There were substantial changes in the ranks of the provinces for inflation-adjusted per-student spending on public education between 2012/13 and 2020/21. In 2012/13, Alberta had the third highest per-student spending among the provinces. Nine years later, the province ranked last in the same category. Similarly, Saskatchewan shifted from the highest per-student spender in the country to the sixth highest spender. In contrast, Nova Scotia went from the seventh highest per-student spender to the highest over the nine-year period. Most other Atlantic provinces have relatively high per-student

spending amounts in 2020/21. Prince Edward Island moved up from the ninth highest spender per-student to fifth highest, although New Brunswick went from second highest per-student spender in 2012/13 down to fourth highest in 2020/21. Interestingly, Newfoundland & Labrador dropped from fifth highest per-student spender to eighth highest among the provinces.

Similar results are observed in the operational spending category. In 2012/13, Saskatchewan and Alberta ranked second and third for inflation-adjusted per-student operational spending. Nearly a decade later, Saskatchewan ranked fifth, and Alberta, tenth in this category. New Brunswick moved from highest per-student spender on operations to second highest. Nova Scotia rose from seventh position in 2012/13 to highest spender in 2020/21, while Prince Edward Island climbed from ninth to third and Newfoundland & Labrador declined slightly from fifth to sixth.

Compensation (salaries, wages, fringe benefits, and pensions) contributed the most to the total growth in spending from 2012/13 to 2020/21. Compensation spending grew from \$45.6 billion in 2012/13 to \$57.3 billion in 2020/21, an increase of 25.6%. Salaries and wages increased by 24.7%, from \$36.7 billion in 2012/13 to \$45.8 billion in 2020/21, and accounted for 77.7% of the overall increase in compensation. However, as a share of total education spending in public schools, salaries and wages declined slightly from 59.7% in 2012/13 to 58.1% in 2020/21.

Fringe benefits saw the highest growth of all compensation categories, rising from \$5.5 billion in 2012/13 to \$7.7 billion in 2020/21—an increase of 40.2%. Pension costs also grew significantly, increasing from \$3.4 billion (2012/13) to \$3.8 billion (2020/21). Capital spending saw the highest growth rate of any spending category from 2012/13 to 2020/21—an increase of 54.8%. Capital spending increased from \$4.9 billion to \$7.6 billion during this time period. As a share of total spending, capital spending increased from 8.0% in 2012/13 to 9.7% in 2020/21.

It is clear from the data presented that from 2012/13 to 2020/21 inflation-adjusted per-student education spending in public schools has increased nationally and in eight of the ten provinces. Nationally, education spending has increased by more than necessary to offset the effects of growth in enrolment and inflation; this means billions of dollars in additional spending.

Introduction

This study aims to provide Canadians with an update on the state of public education in Canada by focusing on a key component—education spending in public schools. We review per-student education spending (inflation-adjusted) for both primary and secondary education (referred to as K-12) over nine years, from 2012/13 to 2020/21. This study looks closely at operational spending in K-12 education with capital expenditure removed.

History of the study

This study is an update to previous work, including Li, Ryan, and Fuss (2022); MacPherson, Emes, and Li (2021); Hill, Li, and Emes (2019, 2021); MacLeod and Emes (2017a, 2017b, 2019); and Clemens, Emes, and Van Pelt (2016). The base year in this study is 2012/13 (earliest year in which data are available from Statistics Canada) and it covers a nine-year reference period.

Organization of the study

There are two main parts to this paper. First, we review changes in education spending through time, accounting for student enrolment and inflation. Second, we review the components of education spending in Canada—provincially and nationally (national data include both the provinces and the territories)—to develop a better understanding of the composition of spending increases. We conclude with an overview of our findings.

Education Spending and Enrolment in Public Schools

This part of the study is divided into six sections. First, we review the increase in total education spending on public schools by province and nationally from 2012/13 to 2020/21. Second, we review enrolment in public schools by province and nationally, over the same period. Third, to adjust for changes in enrolment, we calculate spending per student using data from sections 1 and 2. Section 4 adjusts the data for inflation (that is, price changes). Section 5 looks at operational education spending, with capital spending removed, to review the level of education spending in each province aside from spending on physical infrastructure and associated costs. Finally, section 6 reviews what the increase in education spending would have been, if spending increased proportionally to enrolment and inflation only, to provide a clear comparison to the actual increase in spending.

1. Education spending on public schools

This section examines total education spending in public schools over the last 9 years (2012/13–2020/21). It is important to note that this measure is limited to spending on public schools rather than public education. As a result, government spending on independent schools in Quebec and the four Western provinces is excluded.

Second, Statistics Canada's currently available data include some small categories of revenue and spending that could be considered non-governmental and are difficult to remove. Specifically, "Fees & Other Private Sources" is included in the data series used in this study. This category includes rentals and leases, investment revenues, revenues from capital funds, other fees, revenues from trust accounts, inter-school transfers, and adjustments. These items represent a comparatively small amount of revenue and spending relative to the entire envelope of spending on public schools but it is important to note that the measure relied on for this study may include small amounts of private revenue and spending.

In addition, the dataset used in this study includes several categories of spending on public schools that are often ignored or purposefully excluded, such as spending on capital (mainly new school construction and/or renovations) and contributions to teachers' pension plans. The definition of education spending used for this dataset is the following: "public elementary and secondary education expenditures" less "direct government expenditures on public education by the Department of National Defence", "federal school expenditures", and "special education expenditures on public education" (Statistics Canada, 2023c).

Table 1 reviews education spending in public schools from 2012/13 to 2020/21. Figure 1 illustrates the increase in education spending over the same period by province. In total, education spending in Canada increased from \$61.5 billion in 2012/13 to \$78.9

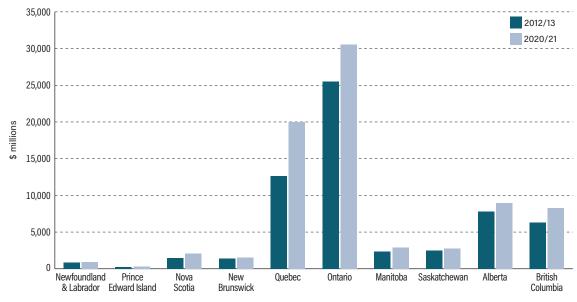
billion in 2020/21. This represents a 28.2% increase in nominal spending, or \$17.3 billion. While Quebec and Ontario both have the highest spending in dollar terms, Quebec saw the largest percentage increase in nominal spending at 57.8%. Nova Scotia (42.7%) and Prince Edward Island (36.3%) followed behind with the second- and third-highest increase in spending. Every other province also saw an increase in education spending from 2012/13 to 2020/21.

Table 1: Spending (\$ millions) on public schools, 2012/13 and 2020/21

	2012/13	2020/21	2012/13-2	2020/21
			Nominal change	% change
Canada	61,529	78,866	17,337	28.2%
Newfoundland & Labrador	876	945	69	7.9%
Prince Edward Island	229	312	83	36.3%
Nova Scotia	1,438	2,052	614	42.7%
New Brunswick	1,383	1,535	153	11.0%
Quebec	12,660	19,979	7,319	57.8%
Ontario	25,535	30,524	4,989	19.5%
Manitoba	2,335	2,915	580	24.8%
Saskatchewan	2,477	2,738	261	10.5%
Alberta	7,775	8,952	1,178	15.1%
British Columbia	6,320	8,298	1,977	31.3%

Source: Statistics Canada, 2023c.

Figure 1: Spending (\$ millions) on public schools, by province, 2012/13 and 2020/21



Source: Statistics Canada, 2023c.

2. Enrolment in public schools

As noted by Van Pelt and Emes (2015), an analysis of spending on public schools is incomplete without consideration of enrolment. Any analysis of education spending that ignores enrolment risks materially misrepresenting the reality of education spending. An increase in aggregate education spending that is less than the increase in enrolment results in a decrease in spending per student on education. Alternatively, a reduction in education spending that is less than a reduction in enrolment results in an increase in per-student spending. It is therefore critical to consider changes in enrolment when reviewing education spending.

Table 2 includes enrolment in public schools across provinces and nationally, from 2012/13 to 2020/21. Nationally, enrolment increased by 2.7% from 2012/13 to 2020/21. Four provinces saw a decrease in enrolment: Newfoundland and Labrador decreased by 6.7%, New Brunswick by 3.8%, Nova Scotia by 0.9%, and Ontario by a nominal 0.3%. Manitoba had the smallest increase in enrolment among provinces with growth of only 0.5%. On the other hand, public-school enrolment in Alberta increased by 12.4% from 2012/13 to 2020/21, the biggest increase of any province. Saskatchewan saw the second highest increase during this time, at 6.9%. Quebec also experienced a notable increase (4.9%).

Table 2: Enrolment (number of students) in public schools and percentage change, 2012/13–2020/21

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	% change
Canada	5,047,059	5,048,529	5,052,069	5,068,404	5,117,265	5,159,949	5,212,455	5,255,001	5,181,477	2.7%
Nfld & Labrador	67,476	67,293	67,167	66,654	66,183	65,283	64,188	63,573	62,964	-6.7%
Prince Edward Island	20,406	20,133	19,938	19,713	20,007	20,187	20,361	20,733	20,643	1.2%
Nova Scotia	122,643	121,026	119,382	118,152	118,566	118,962	120,603	123,237	121,599	-0.9%
New Brunswick	101,079	99,921	98,904	97,911	97,842	97,755	97,896	98,964	97,263	-3.8%
Quebec	1,176,852	1,183,488	1,187,103	1,196,667	1,210,680	1,216,800	1,231,068	1,234,263	1,234,032	4.9%
Ontario	2,031,195	2,015,385	2,003,238	1,993,431	2,006,700	2,020,245	2,040,480	2,056,059	2,025,258	-0.3%
Manitoba	179,292	179,109	179,736	181,023	183,015	184,710	186,519	187,893	179,877	0.3%
Saskatchewan	169,728	171,987	174,747	177,081	180,651	182,655	183,972	186,066	181,506	6.9%
Alberta	591,399	608,166	625,680	640,872	652,272	665,877	673,788	683,280	664,911	12.4%
British Columbia	564,528	558,984	552,786	553,374	557,625	563,241	568,980	576,000	568,284	0.7%

3. Spending per student in public schools

An increase in total enrolment in public schools means that the increase in per-student spending is lower than the simple aggregated spending presented previously. To account for changes in enrolment, it is useful to assess per-student spending. Table 3 presents per-student spending across provinces and nationally, from 2012/13 to 2020/21. Figure 2 illustrates spending per student by province in 2012/13 and 2020/21.

In total, Canada saw an increase in per-student spending of 24.9%. This is lower than the initially reported increase of 28.2% in aggregate spending because total enrolment increased by 2.7%. All provinces recorded increases in per-student spending in public schools from 2012/13 to 2020/21. Quebec saw the highest increase over this period, from \$10,758 to \$16,190, an increase of 50.5%. Nova Scotia saw the next-highest increase in per-student spending: spending rose from \$11,727 to \$16,873, or 43.9%, over the period. Several other provinces also saw a marked increase, including Prince Edward Island (34.7%), British Columbia (30.4%), and Manitoba (24.4%). Ontario increased its per-student spending by 19.9%, Newfoundland & Labrador by 15.6%, and New Brunswick by 15.4%. Saskatchewan (3.4%) and Alberta (2.4%) recorded the smallest increases in per-student spending.

Table 3: Spending (\$) per student in public schools and percentage change, 2012/13–2020/21

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	% change
Canada	12,191	12,481	12,763	13,140	13,315	13,798	14,071	13,794	15,221	24.9%
Nfld & Labrador	12,981	12,909	13,185	13,560	13,521	12,992	12,828	15,475	15,012	15.6%
Prince Edward Island	11,203	12,231	12,492	12,429	12,621	13,752	14,008	14,141	15,096	34.7%
Nova Scotia	11,727	12,167	12,834	13,133	13,135	14,726	14,910	15,014	16,873	43.9%
New Brunswick	13,680	13,294	13,830	14,419	14,768	15,000	15,486	15,416	15,785	15.4%
Quebec	10,758	11,132	11,375	11,180	11,543	12,430	12,887	13,228	16,190	50.5%
Ontario	12,572	13,050	13,357	13,655	13,894	14,394	14,821	13,961	15,072	19.9%
Manitoba	13,024	13,872	14,210	14,528	14,734	14,815	15,434	15,237	16,203	24.4%
Saskatchewan	14,597	14,895	14,837	16,130	15,427	16,037	14,192	14,011	15,087	3.4%
Alberta	13,146	13,172	13,317	14,551	14,456	13,923	13,636	12,902	13,464	2.4%
British Columbia	11,195	10,874	11,162	11,809	11,879	12,641	13,219	13,733	14,601	30.4%

Sources: Statistics Canada, 2022a, 2022b, 2023c.

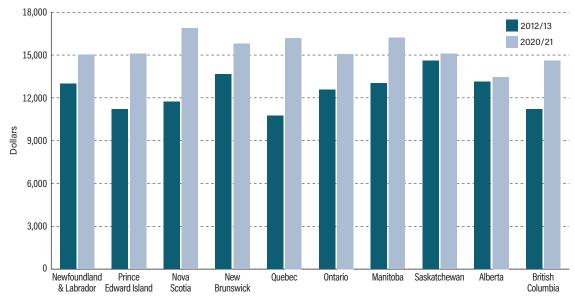


Figure 2: Spending (\$) per student on public schools, by province, 2012/13 and 2020/21

Sources: Statistics Canada, 2022a, 2022b, 2023c.

4. Accounting for inflation

To avoid overstating changes in spending (or possibly understating them), it is important to factor in inflation. Inflation is the change in the general price level through time that affects the real or effective value of money. As a result, governments could well be spending more in nominal dollars on education over time but, if these increases were less than inflation, the real or effective level of spending would decrease. The reason for this seemingly counterintuitive result is that inflation erodes the value of money by making goods and services more expensive.

This section recalculates per-student spending, adjusting for inflation (measured in real \$2021). Figure 3 and table 4 present the recalculated numbers. Per-student spending adjusted for inflation (price changes) increased by 8.3% nationally from 2012/13 to 2020/21. Put another way, after accounting for the effects of enrolment and price changes, Canada saw an increase in spending of \$1,163 per student over this time frame. The province of Quebec saw the highest percentage increase at 32.9%, or an additional \$4,009 per student. There were also marked increases in inflation-adjusted, per-student spending in Nova Scotia (26.9%), Prince Edward Island (19.0%), British Columbia (12.8%), Manitoba (7.8%) and Ontario (3.0%). New Brunswick was essentially flat with a 0.1% increase. Two provinces saw a decrease in inflation-adjusted, per-student spending: Alberta saw a decrease of 11.6% and Saskatchewan a decrease of 10.0% from 2012/13 to 2020/21.

While national per-student spending increased in table 3, this did not account for inflation. After adjusting for changes in enrolment and price levels, per-student spending still increased nationally. Notably, table 3 showed nominal per-student spending in Ontario increasing by 19.9%. However, table 4 shows per-student spending in Ontario only increased by 3.0% once we account for inflation. For other provinces that had nominal increases in per-student spending, the percentage increases in table 4 are less than those in table 3 because it did not account for the effects of inflation. It is notable, however, that, after adjusting for changes in enrolment and price levels, per-student spending still increased in 8 of the 10 provinces.

18,000 2012/13 2020/21 15,000 12,000 9,000 6,000 3,000 Newfoundland Prince Ontario Alberta Quebec Manitoba Saskatchewan British Nova New & Labrador Edward Island Brunswick Columbia Scotia

Figure 3: Spending (\$2021) per student on public schools, adjusted for price changes, by province, 2012/13 and 2020/21

Sources: Statistics Canada, 2022a, 2022b, 2023a, 2023c.

Table 4: Spending (\$2021) per student in public schools, adjusted for price changes, and percentage change, 2012/13–2020/21

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	% change
Canada	14,057	14,116	14,275	14,491	14,459	14,646	14,651	14,257	15,221	8.3%
Nfld & Labrador	14,908	14,548	14,789	14,809	14,418	13,633	13,325	16,041	15,012	0.7%
Prince Edward Island	12,683	13,622	14,000	13,769	13,729	14,620	14,719	14,859	15,096	19.0%
Nova Scotia	13,292	13,556	14,243	14,397	14,236	15,618	15,560	15,624	16,873	26.9%
New Brunswick	15,771	15,105	15,638	15,948	15,962	15,873	16,111	16,003	15,785	0.1%
Quebec	12,181	12,431	12,570	12,266	12,535	13,278	13,484	13,726	16,190	32.9%
Ontario	14,636	14,843	15,014	15,076	15,084	15,268	15,435	14,445	15,072	3.0%
Manitoba	15,036	15,721	15,913	16,067	16,032	15,723	16,021	15,736	16,203	7.8%
Saskatchewan	16,768	16,712	16,379	17,619	16,575	16,842	14,649	14,380	15,087	-10.0%
Alberta	15,227	14,876	14,871	16,069	15,719	14,785	14,227	13,312	13,464	-11.6%
British Columbia	12,946	12,447	12,639	13,131	12,934	13,399	13,692	14,117	14,601	12.8%

Sources: Statistics Canada, 2022a, 2022b, 2023a, 2023c.

5. Education spending excluding capital expenditure

Capital spending on education accounts for the construction of new schools and any upgrades to existing school facilities, plus the associated debt. Some provinces incur higher capital expenses as a result of increasing enrolment, as they build new schools to accommodate new students. For this reason, this study reviews per-student education spending with capital removed—that is, per-student operational education spending—to give a clearer picture of the day-to-day costs such as compensation for teachers and staff, without the cost of building or renovating schools.

Table 5 presents inflation-adjusted per-student operational spending, with capital spending removed, across provinces and nationally, from 2012/13 to 2020/21. Figure 4 illustrates inflation-adjusted operational spending per student, with capital spending removed, by province in 2012/13 and 2020/21.

In total, Canada saw an increase in per-student, inflation-adjusted operational spending of 6.3% between 2012/13 and 2020/21, or \$816 per student. After excluding capital spending, Prince Edward Island's spending has increased at a higher percentage than the other nine provinces, at 27.8% over this time period, or \$3,287 per student. Nova Scotia was a close second at 26.9%, or \$3,565 per student. Three provinces' inflation-adjusted, per-student operational spending decreased over this time period: Alberta decreased by 13.5%, Saskatchewan by 3.5%, and New Brunswick by 0.2%.

Table 5: Operational spending (\$2021) per student in public schools, adjusted for price changes, and percentage change, 2012/13–2020/21

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	% change
Canada	12,929	12,959	13,132	13,209	13,177	13,392	13,353	12,981	13,745	6.3%
Nfld & Labrador	13,767	13,155	13,455	13,553	13,194	13,154	12,805	15,159	14,045	2.0%
Prince Edward Island	11,808	13,622	14,000	13,769	13,729	14,620	14,719	14,859	15,096	27.8%
Nova Scotia	13,264	13,457	14,139	14,310	14,141	15,538	15,512	15,577	16,829	26.9%
New Brunswick	15,715	15,039	15,577	15,857	15,884	15,797	16,032	15,939	15,688	-0.2%
Quebec	10,907	11,151	11,181	10,975	11,272	11,799	11,781	11,894	13,728	25.9%
Ontario	13,330	13,492	13,755	13,855	13,727	13,965	13,942	13,212	13,720	2.9%
Manitoba	13,891	14,127	14,378	14,654	14,758	14,639	14,598	14,334	15,000	8.0%
Saskatchewan	15,039	14,909	14,985	14,846	14,657	14,263	14,171	13,846	14,512	-3.5%
Alberta	14,708	14,358	14,166	14,220	13,987	13,666	13,409	12,533	12,726	-13.5%
British Columbia	11,829	11,427	11,736	12,334	12,073	12,391	12,523	12,518	12,898	9.0%

Note: Operational spending excludes capital expenditure.

Sources: Statistics Canada, 2022a, 2022b, 2023a, 2023b, 2023c.

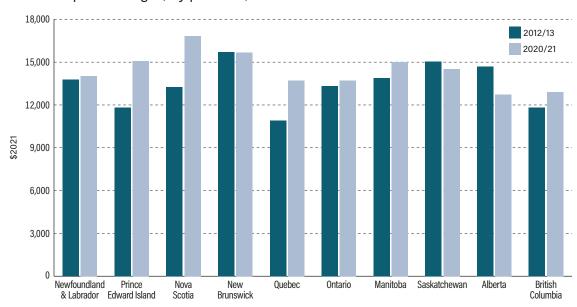


Figure 4: Operational spending¹ (\$2021) per student on public schools, adjusted for price changes, by province, 2012/13 and 2020/21

Note 1: Operational spending excludes capital expenditures.

Sources: Statistics Canada, 2022a, 2022b, 2023a, 2023b, 2023c.

After capital spending has been excluded, the percentage increase from 2012/13 to 2020/21 in operational spending for Prince Edward Island is 8.8 percentage points higher than the spending shown in table 4; for Saskatchewan it is 6.5 percentage points higher; and for Newfoundland & Labrador, 1.3 percentage points higher. This indicates that operational spending is increasing more quickly than capital spending in these three provinces. Quebec, New Brunswick, Nova Scotia, Manitoba, Alberta, and British Columbia experienced a smaller percentage increase in spending after capital spending was excluded, suggesting that the increase in per-student capital spending is faster than the increase in per-student operational spending from 2012/13 to 2020/21 for those six provinces. Ontario was the only province with no difference between the percentage increases in per-student capital spending and per-student operational spending.

6. The increases in total spending in context

The changes in total inflation-adjusted, per-student education spending across the provinces are quite mixed, ranging from a decrease of 11.6% in Saskatchewan to an increase of 32.9% in Quebec (table 4). It is important to provide context to determine how large or small the changes actually are. To do so, this section compares actual education spending to the spending expected when inflation and changes in enrolment are taken into account. This analysis is based on a counterfactual assumption wherein education spending is calculated for 2020/21 based on the per-student level observed in 2012/13, adjusted for changes in enrolment and inflation. In other words, this section compares actual aggregate spending on public schools in 2020/21 with what the total spending would have been if the levels of inflation-adjusted, per-student spending on public schools remained constant from 2012/13 to 2020/21.

Table 6: Actual and adjusted spending (\$ millions) on public schools, 2020/21

	Actual spending	Adjusted spending	Difference	Percentage difference
Canada	78,866	71,109	-7,757	-9.8%
Newfoundland & Labrador	945	921	-24	-2.6%
Prince Edward Island	312	254	-57	-18.4%
Nova Scotia	2,052	1,572	-480	-23.4%
New Brunswick	1,535	1,490	-46	-3.0%
Quebec	19,979	14,594	-5,385	-27.0%
Ontario	30,524	28,931	-1,593	-5.2%
Manitoba	2,915	2,678	-237	-8.1%
Saskatchewan	2,738	3,009	270	9.9%
Alberta	8,952	9,951	999	11.2%
British Columbia	8,298	7,151	-1,147	-13.8%

Source: Statistics Canada, 2022a, 2022b, 2023a, 2023c.

Table 6 presents the actual and counterfactual (adjusted) spending in public schools for 2020/21, as well as the difference between these two values. The first column shows the actual level of spending on public schools. The second column, "Adjusted spending", shows spending based on the counterfactual assumption, or what total education spending on public schools in 2020/21 would have been had the inflation-adjusted, perstudent spending levels been maintained from the 2012/13 base year. Figure 5 illustrates the comparison across provinces.

Nationally, between 2012/13 and 2020/21, total education spending exceeded the amount required to account for changes in enrolment and inflation by \$7.8 billion. In percentage terms, if inflation-adjusted, per-student spending had remained constant over this period, actual spending in public schools in 2020/21 would have been 9.8% lower.

Provincially, Quebec's actual spending was the highest of any province relative to what would have been required to adjust for changes in enrolment and inflation: the province spent 27.0% (\$5.4 billion) more in 2020/21. Seven other provinces had increases in education spending that exceeded what is required to offset the effects of inflation and enrolment changes: Newfoundland & Labrador, Prince Edward Island, New Brunswick, Nova Scotia, Ontario, Manitoba, and British Columbia. However, the remaining two provinces increased education spending by an amount that was less than what is required to offset inflation and enrolment changes. If inflation-adjusted per-student spending had remained constant over the last nine years (2012/13–2020/21) in Saskatchewan and Alberta, actual spending on public schools by these provinces would have been higher.

35,000 Actual Adjusted 30,000 25,000 20,000 E ₩ 15,000 10,000 5,000 Newfoundland Prince & Labrador Edward Island British Columbia Nova Quebec Ontario Manitoba Saskatchewan Alberta New Brunswick Scotia

Figure 5: Actual and adjusted spending (\$ millions) on public schools, by province, 2020/21

Sources: Statistics Canada, 2022a, 2022b, 2023a, 2023c.

Understanding the Increases in Education Spending

This section extends the analysis of education spending in Canada to provide a more comprehensive review of the components of spending, provincially and nationally, from 2012/13 to 2020/21. Our analysis of education spending is based on data provided to Statistics Canada by provincial governments. While Statistics Canada's data tables are an excellent resource for understanding education spending, there are weaknesses in the underlying provincially provided data. [1] One key challenge stems from the data definitions, which are established by the provinces themselves and not Statistics Canada. Definitional differences among provinces and changes to spending categories over time can affect the quality of the data.

After consultation with Statistics Canada, the authors developed three aggregated categories of education spending that offer the most reasonable balance between the possible variation in definitions among provinces, among other issues, and our aim to analyze changes within the categories of educational spending. The three aggregated categories of education spending are Compensation, Capital, and Other.

Compensation includes the salaries, wages, and benefits of all school staff and direct contributions to the teachers' pension funds. Employers' pension contributions for non-teaching staff are included in "fringe benefits". [2] Capital includes expenditures to buy a new asset or extend the life of an existing asset—constructing new buildings, expanding existing facilities, or making renovations—and debt charges on such spending. Other covers all other expenditures, including direct spending by the provincial government, supply and services, fees and contractual services, and other miscellaneous expenditures.

Table 7 shows the dollar value of aggregate education spending in public schools in Canada by spending category, the growth in spending for each category, and the contribution of each to total growth in spending from 2012/13 to 2020/21.

Compensation

An overwhelming proportion of the increase was spent on compensation, the costs for which grew from \$45.6 billion in 2012/13 to \$57.3 billion in 2020/21, an increase of

^[1] For more information on the types of data collected by Statistics Canada and their relative strengths and weaknesses, see Statistics Canada, 2021: 2.2 Type of data, https://www150.statcan.gc.ca/n1/edu/power-pouvoir/ch2/types/5214777-eng.htm.

^[2] Fringe benefits are a form of compensation employers offer to employees in addition to their regular salary. Some of the most common examples of fringe benefits for teachers are medical, dental, and mental-health benefits packages, prescription drug plans, Employee Assistance Program, and personal days.

Table 7: Allocation of spending (\$ millions) on education in Canada, 2012/13-2020/21

	2012	2/13	2020)/21	:	2012/13-2020/2	21
	Spending (\$ millions)	Share of total (%)	Spending (\$ millions)	Share of total (%)	Change (\$ millions)	Share of change (%)	Growth (%)
Compensation	45,588	74.1	57,261	72.6	11,673	67.3	25.6
Salaries & Wages	36,736	59.7	45,802	58.1	9,066	52.3	24.7
Fringe Benefits	5,460	8.9	7,653	9.7	2,193	12.6	40.2
Pensions	3,393	5.5	3,806	4.8	414	2.4	12.2
Capital	4,940	8.0	7,647	9.7	2,707	15.6	54.8
Other	11,001	17.9	13,958	17.7	2,957	17.1	26.9
Total	61,529		78,866		17,337		28.2

Sources: Statistics Canada, 2023b, 2023c.

\$11.7 billion or 25.6%. The increase in compensation costs represents 67.3% of the total increase of \$17.3 billion in education spending in public schools between 2012/13 and 2020/21. It is important to understand how each of the three sub-categories contributed to the overall increase in spending on compensation.

Salaries and wages accounted for the largest share of growth in compensation spending at 77.7%. This spending category increased from \$36.7 billion in 2012/13 to over \$45.8 billion in 2020/21, an increase of 24.7%. As a share of total education spending in public schools, salaries and wages decreased slightly from 59.7% in 2012/13 to 58.1% in 2020/21.

Fringe benefits rose from \$5.5 billion in 2012/13 to \$7.7 billion in 2020/21, a 40.2% increase. The increase in fringe benefits explains 18.8 % of the overall increase in compensation spending. The cost of fringe benefits as a share of total education spending in public schools increased from 8.9% in 2012/13 to 9.7% in 2020/21.

Pension costs increased over this time period as well, rising from \$3.4 billion in 2012/13 to \$3.8 billion in 2020/21, a 12.2% increase. This increase explains 2.4% of the overall increase in compensation costs. Pension costs as a share of total education spending on public schools decreased slightly, from 5.5% in 2012/13 to 4.8% in 2020/21.

Capital spending

Capital spending increased from \$4.9 billion in 2012/13 to \$7.6 billion in 2020/21, a 54.8% increase. Capital spending represents 15.6% (\$2.7 billion) of the overall increase in education spending (\$17.3 billion) in public schools. As a share of total education spending in public schools, capital spending rose from 8.0% in 2012/13 to 9.7% in 2020/21.

Other spending

Other spending recorded a significant increase in spending on public schools over this time period at 26.9%. As a share of total education spending, it slightly declined from 17.9% in 2012/13 to 17.7% in 2020/21.

Tables 8 to 13 provide more details about spending on pensions, fringe benefits, and capital investments in aggregate, both provincially and nationally.

Spending on pensions

Table 8 contains the dollar value for contributions to teachers' pensions made by seven of the ten provincial governments in Canada, as well as the total contribution by these provincial governments, from 2012/13 to 2020/21. [3] Among the provinces for which data were available, Nova Scotia saw the fastest growth in contributions to teachers' pensions from 2012/13 to 2020/21, at a rate of 50.3%. [4] Saskatchewan had the second highest rate fo growth in this category, at 34.5%, followed by Alberta at 17.8%. [5]

Table 9 shows the annual growth in government contributions to teachers' pensions for Canada and the provinces. Across Canada, pension spending grew by 1.5% annually, on average, between 2012/13 and 2020/21. In line with total growth over the period, Nova Scotia experienced the highest average annual growth in contributions to teachers' pensions at 5.4%. Saskatchewan saw the second highest average annual growth at 3.9%. All provinces with available data, other than New Brunswick and Manitoba, experienced positive average annual growth in spending on teacher pensions from 2012/13 to 2020/21.

Spending on fringe benefits.

The growth in fringe benefits exceeded aggregate growth for total spending, at 40.2%. As shown in table 10, this represents an increase from \$5.5 billion (2012/13) to \$7.7 billion (2020/21), or \$2.2 billion in additional spending. In nominal dollars, Ontario saw the largest increase in spending (\$1.1 billion), followed by Quebec (\$405 million), Alberta (\$218 million) and British Columbia (\$215 million) from 2012/13 to 2020/21. These four provinces accounted for 86.4% of the total increase in spending on fringe benefits in

^[3] Newfoundland & Labrador, Prince Edward Island, and British Columbia do not have data available for the period analyzed. In the cases of Newfoundland & Labrador and British Columbia, this data appeared to be zero. In previous editions of this publication, pension spending was provided for both provinces but, because of the methodological changes undertaken by Statistics Canada, these data seem to have been reallocated under spending on fringe benefits. However, Statistics Canada was unable to confirm these changes prior to release of this edition.

^[4] The spending in this analysis includes only the employer portion of the pension contributions, not contributions to pensions made by the employees themselves.

^[5] New Brunswick introduced a new teacher's pension plan in 2014 that ended special payments, which had averaged \$83 million over the previous decade.

Table 8: Spending (\$ millions) on teachers' pensions, 2012/13-2020/21

_	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Change	Share of change (%)	Growth (%)
Canada	3,393	3,594	3,772	3,913	4,013	4,145	4,056	4,034	3,806	641		12.2
Nfld & Labrador	n/a	n/a	n/a	n/a								
Prince Edward Island	n/a	n/a	n/a	n/a								
Nova Scotia	60	61	64	72	82	91	92	94	91	33	5.2	50.3
New Brunswick	153	55	68	78	80	85	87	86	86	-67	-10.5	-43.8
Quebec	602	769	792	769	776	864	751	817	640	215	33.6	6.3
Ontario	1,396	1,466	1,531	1,601	1,643	1,666	1,678	1,570	1,607	175	27.3	15.2
Manitoba	152	160	167	183	189	192	195	197	123	45	7.1	-19.1
Saskatchewan	279	274	302	337	361	361	370	381	376	102	15.9	34.5
Alberta	750	808	848	873	882	885	883	888	884	137	21.4	17.8
British Columbia	n/a	n/a	n/a	n/a								

Note: "n/a" means that data are not available for a specific reference period.

Source: Statistics Canada, 2023c.

Table 9: Growth (%) in spending on teachers' pensions, 2013/14-2020/21

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Average annual growth (%)
Canada	5.9	5.0	3.7	2.6	3.3	-2.2	-0.5	-5.6	1.5
Newfoundland & Labrador	n/a								
Prince Edward Island	n/a								
Nova Scotia	1.4	4.9	12.9	13.5	11.2	0.7	1.9	-3.3	5.4
New Brunswick	-63.8	22.1	15.4	1.8	7.0	1.5	-0.7	0.3	-2.0
Quebec	27.9	3.0	-2.9	0.9	11.4	-13.1	8.8	-21.7	1.8
Ontario	5.1	4.4	4.6	2.7	1.4	0.7	-6.4	2.3	1.8
Manitoba	5.1	4.3	9.4	3.7	1.1	1.8	1.3	-37.6	-1.4
Saskatchewan	-1.8	10.3	11.3	7.3	0.0	2.3	3.2	-1.5	3.9
Alberta	7.7	5.0	2.9	0.9	0.4	-0.2	0.5	-0.4	2.1
British Columbia	n/a								

Note: "n/a" means that data are not available for a specific reference period.

Source: Statistics Canada, 2023c.

Table 10: Spending (\$ millions) on fringe benefits, 2012/13-2020/21

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Change	Share of change (%)	Growth (%)
Canada	5,460	5,786	5,955	6,163	6,219	6,714	7,069	7,271	7,653	2,193		40.2
Nfld & Labrador	85	85	83	93	95	98	101	213	98	13	0.6	15.4
Prince Edward Island	30	34	33	34	34	35	36	38	41	11	0.5	37.9
Nova Scotia	89	91	100	112	93	233	233	241	246	157	7.1	175.2
New Brunswick	59	62	63	63	74	78	82	86	86	27	1.2	45.2
Quebec	859	889	920	917	959	1,016	1,072	1,124	1,264	405	18.5	47.2
Ontario	2,224	2,417	2,462	2,551	2,610	2,822	3,060	3,038	3,281	1,057	48.2	47.5
Manitoba	126	130	135	144	144	147	152	152	167	41	1.9	32.6
Saskatchewan	122	128	132	130	131	131	137	140	160	37	1.7	30.7
Alberta	943	1,016	1,056	1,106	1,114	1,142	1,140	1,137	1,161	218	9.9	23.1
British Columbia	874	882	923	964	914	965	1,000	1,045	1,089	215	9.8	24.6

Source: Statistics Canada, 2023b.

public schools in Canada. Ontario alone accounted for nearly half of the total increase in spending on fringe benefits. All ten provinces saw an increase in nominal spending on fringe benefits from 2012/13 to 2020/21. Nova Scotia had the highest percentage growth (175.2%) in spending on fringe benefits from 2012/13 to 2020/21. Newfoundland & Labrador had the lowest growth rate at 15.4%.

As shown in table 11, spending on fringe benefits nationally has grown consistently year over year, with the highest growth in 2017/18 at 8.0%. On a year-by-year basis, 2020/21 saw an increase of 5.3% in overall spending on fringe-benefits in Canada. All provinces except Newfoundland & Labrador and New Brunswick saw a year-over-year increase in fringe-benefit spending in 2020/21; Saskatchewan had the highest growth in fringe benefits at 14.0%. Besides Saskatchewan, Prince Edward Island, Quebec, Ontario, and Manitoba saw a year-over-year growth rate in spending on fringe benefits that exceeded the national average in 2020/21.

Capital spending

Capital spending has been increasing in public schools nationally: this category of spending increased from \$4.9 billion in 2012/13 to \$7.6 billion in 2020/21, an increase of 54.8% (table 12). Quebec saw the largest increase in nominal dollars over the time period at \$1.7 billion. Ontario saw the second-largest increase in nominal dollars at \$458 million. The smallest nominal dollar increase over the period was in Nova Scotia, with an increase of \$2.0 million.

Table 11: Growth (%) in spending on fringe benefits, 2013/14-2020/21

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Average annual growth (%)
Canada	6.0	2.9	3.5	0.9	8.0	5.3	2.9	5.3	4.3
Newfoundland & Labrador	0.7	-2.6	12.3	1.2	4.1	2.2	111.4	-54.0	9.4
Prince Edward Island	11.7	-2.0	2.6	-0.1	2.6	3.2	7.5	8.0	4.2
Nova Scotia	2.2	9.4	11.9	-17.1	151.4	0.0	3.4	2.1	20.4
New Brunswick	4.0	1.8	0.7	16.1	5.4	6.0	4.9	-0.1	4.9
Quebec	3.6	3.4	-0.3	4.6	5.9	5.5	4.9	12.4	5.0
Ontario	8.7	1.9	3.6	2.3	8.1	8.4	-0.7	8.0	5.0
Manitoba	3.2	3.7	6.6	0.1	1.8	3.8	-0.01	9.98-	3.6
Saskatchewan	4.9	3.0	-1.4	0.7	0.5	4.4	1.9	14.0	3.5
Alberta	7.8	3.9	4.7	0.8	2.5	-0.1	-0.3	2.0	2.7
British Columbia	0.8	4.7	4.5	-5.2	5.6	3.6	4.4	4.3	2.8

Source: Statistics Canada, 2023b.

Table 12: Capital spending (\$ millions), 2012/13-2020/21

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Change	Share of change (%)	Growth (%)
Canada	4,940	5,164	5,165	5,891	6,042	6,095	6,496	6,489	7,647	2,707		54.8
Nfld & Labrador	67	83	80	77	76	30	32	54	61	-6.1	-0.2	-9.2
Nova Scotia	3	11	11	9	10	9	6	6	5	2	0.1	80.0
New Brunswick	5	6	5	8	7	7	7	6	9	5	0.2	92.3
Quebec	1,324	1,356	1,492	1,409	1,408	1,684	2,004	2,179	3,038	1,714	63.3	129.4
Ontario	2,278	2,394	2,243	2,206	2,509	2,481	2,926	2,452	2,737	458	16.9	20.1
Manitoba	178	252	246	231	214	189	256	255	216	39	1.4	21.7
Saskatchewan	255	276	221	450	322	448	85	97	104	-151	-5.6	-59.2
Alberta	265	279	395	1,073	1,039	701	528	516	491	226	8.4	85.4
British Columbia	545	498	441	397	441	535	642	896	968	423	15.6	77.6

Note: There are no data reported for Prince Edward Island because the underlying values are too small.

Source: Statistics Canada, 2023b.

Newfoundland & Labrador and Saskatchewan both saw a decrease in capital spending from 2012/13 to 2020/21: in the first spending fell by \$6.1 million (9.2%) and, in the second, by \$151 million (59.2%). In this category, Saskatchewan adjusted to a lower spending level after a period of higher spending that began in 2012/13. Saskatchewan had the second-highest growth in enrolment of any province over this time period, while enrolment in Newfoundland & Labrador decreased. Newfoundland & Labrador's percentage increase in per-student, inflation-adjusted spending was the third lowest of any province over this time period. In other words, the \$6.1 million decline in Newfoundland & Labrador's capital spending suggests the significant increases in its overall education spending can be explained by operational expenditures and not capital spending—in fact, 51.4% of the province's increase in spending over this time period was on compensation alone (table A1).

On average, capital spending for Canada has grown by 5.8% annually since 2012/13 (table 13). Ontario saw decreases in capital spending in four of the nine years observed: 2014/15, 2015/16, 2017/18, and 2019/20 and has the smallest average annual increase in capital spending (2.9%) among all provinces from 2012/13 to 2020/21. No province had an average annual decline in capital spending over this time period.

There is a high degree of variability in the annual growth rates both among provinces and within each province over time. Each province has experienced a decline in capital spending in at least one year, and yet many have seen significant growth in other years. Nova Scotia shows the greatest variability across years, with an annual growth of 255.7% in 2013/14, and a decrease of 38.9% in 2018/19.

Table 13: Growth (%) in capital spending, 2013/14-2020/21

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Average annual growth (%)
Canada	4.5	0.0	14.0	2.6	0.9	6.6	-0.1	17.8	5.8
Newfoundland & Labrador	24.1	-3.9	-4.1	-0.9	-60.8	7.8	68.4	12.7	5.4
Nova Scotia	255.7	4.1	-15.7	10.8	-13.4	-38.9	0.0	-1.6	25.1
New Brunswick	17.7	-6.9	49.3	-12.9	1.1	4.3	-17.3	54.9	11.3
Quebec	2.4	10.0	-5.6	0.0	19.6	19.0	8.8	39.4	11.7
Ontario	5.1	-6.3	-1.7	13.8	-1.1	18.0	-16.2	11.6	2.9
Manitoba	41.7	-2.2	-6.1	-7.4	-11.9	35.5	-0.3	-15.1	4.3
Saskatchewan	8.2	-20.1	103.6	-28.3	39.1	-81.0	13.6	7.9	5.4
Alberta	5.3	41.8	171.6	-3.2	-32.5	-24.7	-2.3	-4.9	18.9
British Columbia	-8.6	-11.5	-10.0	11.1	21.5	20.0	39.5	8.0	8.7

Note: There are no data reported for Prince Edward Island because the underlying values are too small.

Source: Statistics Canada, 2023b.

Summary

There were substantial changes in the ranks of various provinces for per-student (inflation- adjusted) spending on public education between 2012/13 and 2020/21. In 2012/13, Alberta had the third highest per-student spending among the ten provinces. Nine years later, the province ranked last in the same category. Similarly, Saskatchewan shifted from the highest per-student spender in the country to the sixth highest spender from 2012/13 to 2020/21. In contrast, Quebec went from the lowest per-student spender to the third highest over the nine-year period. Three of the Atlantic provinces have relatively high per-student spending amounts in 2020/21 as well. Nova Scotia climbed from the seventh highest per-student spender in 2012/13 to the highest per-student spender to fifth highest and New Brunswick declined modestly from the second highest per-student spender in 2012/13 to fourth highest in 2020/21. Interestingly, Newfoundland & Labrador went from fifth highest per-student spender to eighth highest during the same time period.

Similar results are observed in the operational spending category. In 2012/13, Saskatchewan ranked second and Alberta, third on operational (inflation-adjusted) spending per-student. Nearly a decade later, Saskatchewan ranked fifth and Alberta, tenth in this category. Nova Scotia rose from seventh position in 2012/13 to highest spender in 2020/21 while New Brunswick went from first position to second highest per-student spender on operations. Prince Edward Island climbed from ninth to third while Newfoundland & Labrador declined slightly from fifth to sixth.

Conclusion

It is clear from the data presented that from 2012/13 to 2020/21 inflation-adjusted per-student education spending in public schools has increased nationally and in eight of the ten provinces. Only Saskatchewan and Alberta saw decreases in their inflation-adjusted per-student spending over the nine-year period. Newfoundland & Labrador, Prince Edward Island, Nova Scotia, New Brunswick, Quebec, Manitoba, Ontario, and British Columbia all increased education spending in public schools beyond what was required to account for enrolment and price changes from 2012/13 to 2020/21. Our results indicate that compensation remains the largest and costliest aspect of education spending and has contributed the largest portion to the growth in total education spending in Canada. Capital spending has also increased over the years and has grown as a share of overall spending.

Appendix: Allocation of Spending, by Province

Table A1: Allocation of spending (\$ millions) on education in Newfoundland & Labrador, 2012/13–2020/21

	2012	2/13	2020)/21	2	2012/13-2020/21			
	Spending (\$ millions)	Share of total (%)	Spending (\$ millions)	Share of total (%)	Change (\$ millions)	Share of change (%)	Growth (%)		
Compensation	657	76.5	696	74.4	39	51.4	6.0		
Salaries & Wages	572	66.6	598	64.0	26	34.3	4.6		
Fringe Benefits	85	9.9	98	10.5	13	17.1	15.4		
Pensions	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Capital	67	7.8	61	6.5	-6	-8.1	-9.2		
Other	135	15.7	178	19.1	43	56.7	31.9		
Total	859		935		76		8.9		

Note: The value for Total may not match the value in table 1 because of a lack of details on "Special education expenditures on public education" and "Private elementary and secondary school expenditures".

Sources: Statistics Canada, 2023b, 2023c.

Table A2: Allocation of spending (\$ millions) on education in Prince Edward Island, 2012/13–2020/21

	2012	2/13	2020)/21	2	2012/13-2020/21			
	Spending (\$ millions)	Share of total (%)	Spending (\$ millions)	Share of total (%)	Change (\$ millions)	Share of change (%)	Growth (%)		
Compensation	172	75.9	242	78.6	70	86.2	40.6		
Salaries & Wages	142	62.6	200	65.1	58	72.2	41.2		
Fringe Benefits	30	13.3	41	13.5	11	14.1	37.9		
Pensions	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Capital	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Other	39	17.2	66	21.4	27	33.2	69.2		
Total	227		308		81		35.7		

Note: The value for Total may not match the value in table 1 because of a lack of details on "Special education expenditures on public education" and "Private elementary and secondary school expenditures".

Table A3: Allocation of spending (\$ millions) on education in Nova Scotia, 2012/13-2020/21

	2012	2/13	2020)/21	2	2012/13-2020/21			
	Spending (\$ millions)	Share of total (%)	Spending (\$ millions)	Share of total (%)	Change (\$ millions)	Share of change (%)	Growth (%)		
Compensation	1,021	72.6	1,440	71.4	419	68.6	41.1		
Salaries & Wages	871	61.9	1,103	54.7	232	38.0	26.6		
Fringe Benefits	89	6.4	246	12.2	157	25.7	175.2		
Pensions	60	4	91	4.5	30	5.0	50.3		
Capital	3	0.2	5	0.3	2	0.4	80.0		
Other	383	27.2	572	28.4	189	31.0	49.4		
Total	1,407		2,017		611		43.4		

Sources: Statistics Canada, 2023b, 2023c.

Table A4: Allocation of spending (\$ millions) on education in New Brunswick, 2012/13–2020/21

	2012	2/13	2020)/21		2012/13-2020/21			
	Spending (\$ millions)	Share of total (%)	Spending (\$ millions)	Share of total (%)	Change (\$ millions)	Share of change (%)	Growth (%)		
Compensation	968	70.0	1,099	71.5	130	85.5	13.5		
Salaries & Wages	755	54.6	926	60.3	171	112.0	22.6		
Fringe Benefits	59	4.3	86	5.6	27	17.6	45.2		
Pensions	153	11	86	5.6		-44.0	-43.8		
Capital	5	0.4	9	0.6	5	3.0	92.3		
Other	410	29.6	427	27.8	18	11.5	4.3		
Total	1,383		1,535		153		11.0		

Note: The value for Total may not match the value in table 1 because of a lack of details on "Special education expenditures on public education" and "Private elementary and secondary school expenditures".

Table A5: Allocation of spending (\$ millions) on education in Quebec, 2012/13-2020/21

	2012	2/13	2020)/21	2	2012/13-2020/21			
	Spending (\$ millions)	Share of total (%)	Spending (\$ millions)	Share of total (%)	Change (\$ millions)	Share of change (%)	Growth (%)		
Compensation	8,846	69.9	12,563	62.9	3,717	50.8	42.0		
Salaries & Wages	7,386	58.3	10,659	53.4	3,274	44.7	44.3		
Fringe Benefits	859	6.8	1,264	6.3	405	5.5	47.2		
Pensions	602	5	640	3.2	38	0.5	6.3		
Capital	1,324	10.5	3,038	15.2	1,714	23.4	129.4		
Other	2,490	19.7	4,378	21.9	1,888	25.8	75.8		
Total	12,660		19,979		7,319		57.8		

Sources: Statistics Canada, 2023b, 2023c.

Table A6: Allocation of spending (\$ millions) on education in Ontario, 2012/13–2020/21

	2012	2/13	2020)/21		2012/13-2020/21			
	Spending (\$ millions)	Share of total (%)	Spending (\$ millions)	Share of total (%)	Change (\$ million		Growth (%)		
Compensation	19,570	76.6	23,820	78.0	4,251	85.2	21.7		
Salaries & Wages	15,950	62.5	18,932	62.0	2,982	59.8	18.7		
Fringe Benefits	2,224	8.7	3,281	10.7	1,057	21.2	47.5		
Pensions	1,396	5	1,607	5.3	212	4.2	15.2		
Capital	2,278	8.9	2,737	9.0	458	9.2	20.1		
Other	3,687	14.4	3,967	13.0	280	5.6	7.6		
Total	25,535		30,524		4,989		19.5		

Note: The value for Total may not match the value in table 1 because of a lack of details on "Special education expenditures on public education" and "Private elementary and secondary school expenditures".

Table A7: Allocation of spending (\$ millions) on education in Manitoba, 2012/13-2020/21

	2012	2/13	2020	/21	2	2012/13-2020/21			
	Spending (\$ millions)	Share of total (%)	Spending (\$ millions)	Share of total (%)	Change (\$ millions)	Share of change (%)	Growth (%)		
Compensation	1,809	77.5	2,268	77.8	459	79.2	25.4		
Salaries & Wages	1,531	65.6	1,978	67.9	447	77.1	29.2		
Fringe Benefits	126	5.4	167	5.7	41	7.1	32.6		
Pensions	152	7	123	4.2	-29	-5.0	-19.1		
Capital	178	7.6	216	7.4	39	6.7	21.7		
Other	348	14.9	430	14.7	82	14.1	23.5		
Total	2,335		2,915		580		24.8		

Sources: Statistics Canada, 2023b, 2023c.

Table A8: Allocation of spending (\$ millions) on education in Saskatchewan, 2012/13–2020/21

	2012	2/13	2020)/21		2012/13-2020/21			
	Spending (\$ millions)	Share of total (%)	Spending (\$ millions)	Share of total (%)	Chang (\$ millio		Growth (%)		
Compensation	1,749	70.6	2,125	77.6	376	3 144.0	21.5		
Salaries & Wages	1,348	54.4	1,590	58.1	242	92.7	17.9		
Fringe Benefits	122	4.9	160	5.8	37	7 14.4	30.7		
Pensions	279	11	376	13.7	96	37.0	34.5		
Capital	255	10.3	104	3.8	-151	L –57.9	-59.2		
Other	473	19.1	509	18.6	36	3 13.9	7.7		
Total	2,477		2,738		261		10.5		

Note: The value for Total may not match the value in table 1 because of a lack of details on "Special education expenditures on public education" and "Private elementary and secondary school expenditures".

Table A9: Allocation of spending (\$ millions) on education in Alberta, 2012/13–2020/21

	2012	2/13	2020)/21	2	2012/13-2020/21			
	Spending (\$ millions)	Share of total (%)	Spending (\$ millions)	Share of total (%)	Change (\$ millions)	Share of change (%)	Growth (%)		
Compensation	5,955	76.6	7,034	78.6	1,079	91.6	18.1		
Salaries & Wages	4,262	54.8	4,989	55.7	727	61.8	17.1		
Fringe Benefits	943	12.1	1,161	13.0	218	18.5	23.1		
Pensions	750	10	884	9.9	134	11.4	17.8		
Capital	265	3.4	491	5.5	226	19.2	85.4		
Other	1,555	20.0	1,427	15.9	-127	-10.8	-8.2		
Total	7,775		8,952		1,178		15.1		

Sources: Statistics Canada, 2023b, 2023c.

Table A10: Allocation of spending (\$ millions) on education in British Columbia, 2012/13–2020/21

	2012/13		2020/21		2012/13-2020/21		
	Spending (\$ millions)	Share of total (%)	Spending (\$ millions)	Share of total (%)	Change (\$ millions)	Share of change (%)	Growth (%)
Compensation	4,504	71.3	5,542	66.8	1,038	52.5	23.1
Salaries & Wages	3,630	57.4	4,453	53.7	823	41.6	22.7
Fringe Benefits	874	13.8	1,089	13.1	215	10.9	24.6
Pensions	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Capital	545	9	968	11.7	423	21.4	77.6
Other	1,271	20	1,788	21.5	516	26.1	40.6
Total	6,320		8,298		1,977		31.3

Note: The value for Total may not match the value in table 1 because of a lack of details on "Special education expenditures on public education" and "Private elementary and secondary school expenditures".

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