

Understanding the Increases in Education Spending in Public Schools in Canada

2016 Edition

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SUMMARY

- Education spending on public schools in Canada increased by \$18.2 billion (41.1%) between 2004/05 and 2013/14, from \$44.3 billion to \$62.6 billion
- Compensation (salaries and wages, fringe benefits, and pensions) accounts for most of the increase, growing from \$32.1 billion in 2004/05 to \$46.4 billion in 2013/14. Salaries and wages increased by 39.2%, from \$26.5 billion in 2004/05 to \$36.9 billion in 2013/14. Fringe benefits increased 52.6% from \$3.4 billion in 2004/05 to \$5.2 billion in 2013/14.

- Teacher pension costs increased 91.5% from \$2.3 billion in 2004/05 to \$4.3 billion in 2013/14. Pension costs increased as a share of total education spending on public schools from 5.1% in 2004/05 to 6.9% in 2013/14.
- Ontario, Saskatchewan, and Alberta account for over three-quarters of the increase in pension spending between 2004/05 and 2013/14.
- Capital spending increased 60.1% over this period, increasing from \$3.1 billion in 2004/05 to \$4.9 billion in 2013/14. As a share of total education spending in public schools, capital spending increased from 6.9% in 2004/05 to 7.9% in 2013/14.

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Introduction

Recent Fraser Institute studies have examined spending and enrolments in public schools in Canada. Contrary to the widespread belief that education spending has declined, not only did the studies find large increases in nominal education spending, but when declines in student enrolment were accounted for, they also observed large increases in per-student education spending in public schools across the country (Van Pelt and Emes, 2015; Clemens, Van Pelt, and Emes, 2015). While Clemens, Emes, and Van Pelt (2016) updated the spending and enrolment analysis earlier this year, this present bulletin updates the research analyzing the nature and composition of the spending increases (Van Pelt, Emes, and Clemens, 2015).

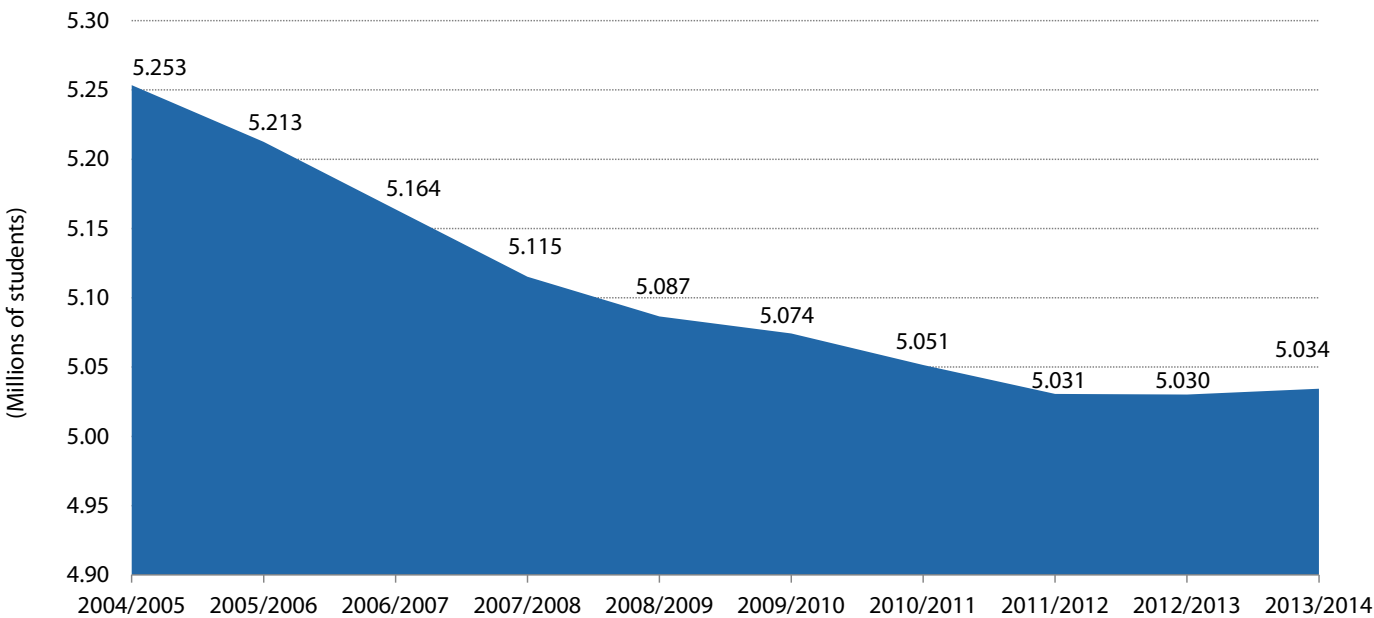
The bulletin’s first section presents the per-student education spending in public schools

from Clemens et al. (2016) for the decade 2004/05 to 2013/14. The second section analyzes the nature of the increases in education spending in public schools for the same decade. An appendix provides detailed provincial information about the nature of education spending increases in public schools over the last decade.

I. The increase in education spending in public schools in Canada

Before examining the nature of the increase in education spending in public schools across Canada over the last decade, it is worthwhile to reconsider the results of the most recent study by Clemens et al. (2016). The study measured the changes in education spending over the last decade (2004/05 to 2013/14), focusing on per-student spending in government schools adjusted for price changes over time. As fig-

Figure 1: Enrolment in Public Schools in Canada, 2004-05 to 2013-14



Sources: Statistics Canada, 2015, and Statistics Canada, 2016b.

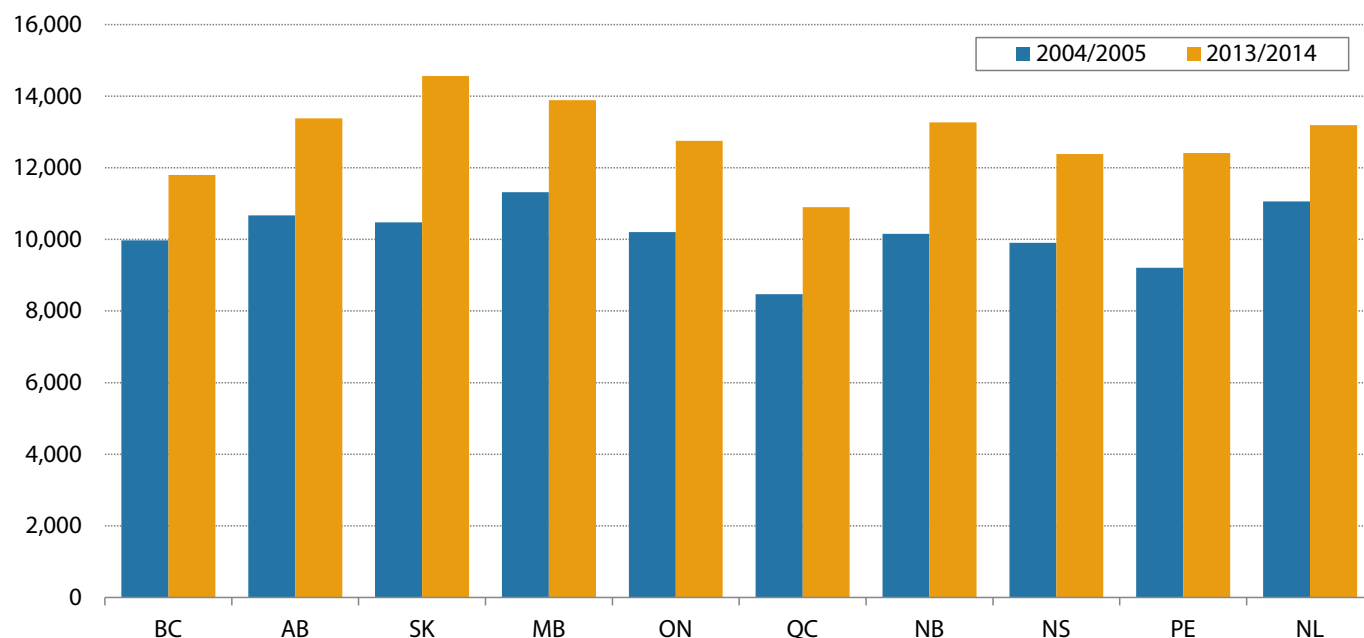
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Table 1: Per-student Spending in Public Schools (2014 \$)

	2004/ 2005	2005/ 2006	2006/ 2007	2007/ 2008	2008/ 2009	2009/ 2010	2010/ 2011	2011/ 2012	2012/ 2013	2013/ 2014	Change (%)
Canada	9,876	10,225	10,629	10,957	11,631	11,987	12,114	12,186	12,303	12,427	25.8
BC	9,971	10,280	10,743	11,306	11,862	11,529	11,322	11,525	11,956	11,797	18.3
AB	10,669	11,032	12,382	11,996	13,456	14,260	14,237	14,030	13,570	13,378	25.4
SK	10,476	10,784	10,927	10,906	11,589	12,624	12,471	13,613	14,535	14,562	39.0
MB	11,322	11,498	11,571	11,792	12,286	12,607	12,587	12,655	13,192	13,887	22.7
ON	10,204	10,635	10,909	11,123	11,794	12,229	12,523	12,525	12,589	12,753	25.0
QC	8,468	8,767	8,999	9,737	10,001	10,156	10,308	10,419	10,558	10,904	28.8
NB	10,158	10,609	11,117	11,398	12,531	12,869	13,575	13,484	13,736	13,271	30.6
NS	9,901	10,458	11,113	11,353	12,097	12,543	12,549	12,387	12,403	12,382	25.1
PE	9,211	8,946	9,717	9,933	11,204	13,079	12,030	11,731	12,094	12,409	34.7
NL	11,060	9,902	10,195	11,352	12,272	13,793	13,211	13,218	13,111	13,190	19.3

Sources: Statistics Canada, 2015; Statistics Canada, 2016a; Statistics Canada, 2016b; and Statistics Canada, 2016c.

Figure 2: Per-student Spending in Public Schools (2014 \$)



Sources: Statistics Canada, 2015; Statistics Canada, 2016a; Statistics Canada, 2016b; and Statistics Canada, 2016c.

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Figure 1 illustrates, enrolment in public schools declined in Canada by 4.2% between 2004/05 and 2013/14. This enrolment drop means that any increase in aggregate education spending in public schools resulted in larger proportional increases in per-student spending.

Table 1 and figure 2 summarize the key insights from Clemens et al. (2016). Per-student, inflation-adjusted spending in public schools increased 25.8% between 2004/05 and 2013/14 for Canada as a whole, rising from \$9,876 to \$12,427.

After adjusting for inflation, the largest per-student spending increase in public schools was in Saskatchewan, which saw spending rise from \$10,476 in 2004/05 to \$14,562 in 2013/14—a 39.0% increase (table 1). The smallest increase over the period was in British Columbia (18.3%).

Every province in Canada increased per-student education spending (inflation-adjusted) in government schools, as table 1 shows. Section II details the nature of these increases using aggregate rather than per-student data for ease of presentation.

II. Explaining the changes in education spending on government schools

This bulletin extends the analysis of education spending in Canada over the last decade to explain the type of spending increases observed nationally and provincially. As in Clemens et al. (2016), the education spending analysis 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 (Statistics Canada, 2015a, 2015d).¹ One key challenge relates to data definitions, which the provinces and not Statistics Canada establish (and potentially change). Definitional differences among provinces and changes over time to spending categories can affect the quality of the data.

As a result of this definitional limitation along with several other concerns, the authors combined the detailed spending data presented in this section into three main categories: compensation, capital, and other. After consultation with Statistics Canada, we determined that this aggregation of education spending categories offered the most reasonable balance between the potential variation in definitions among provinces together with other issues and our desire to analyze changes within education spending categories.

“Compensation” covers the wages, benefits, and pensions of all staff² employed by government schools. “Pensions” consists of employer contributions to teachers' superannuation plans. Employer pension contributions for non-teaching staff are included in “fringe benefits.”

“Capital” expenditures are those used to acquire a fixed or permanent asset, or to significantly improve an asset so as to extend its original useful life. They include spending on the construction of new buildings, the extension of existing facilities, and renovations and improvements to current facilities.

¹ See <http://www.statcan.gc.ca/edu/power-pouvoir/ch2/types/5214777-eng.htm> for more information on the types of data collected by Statistics Canada and their relative strengths and weaknesses.

² Ideally teacher compensation versus that for non-teaching staff within public schools could be disaggregated. The Barbara Mitchell Centre for Improvement in Education aims to continue to work with Statistics Canada to try to further refine the available education data.

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Table 2: Education Spending Allocations, Canada

	2004/05		2013/14		2004/05 to 2013/14		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	32,145	72.5	46,387	74.1	14,242	78.2	44.3
Salaries & Wages	26,500	59.8	36,894	59.0	10,394	57.0	39.2
Fringe Benefits	3,381	7.6	5,159	8.2	1,778	9.8	52.6
Pensions	2,264	5.1	4,335	6.9	2,071	11.4	91.5
Capital	3,072	6.9	4,919	7.9	1,847	10.1	60.1
Other	9,124	20.6	11,256	18.0	2,133	11.7	23.4
Total	44,341		62,562		18,222		41.1

Sources: Statistics Canada, 2016a; Statistics Canada, 2016d.

These two spending categories—compensation and capital—account for 82% of education spending in government schools (table 2).

The third and final category, “other,” combines all the other spending categories provided by Statistics Canada, such as supply and services, fees and contractual services, and direct provincial government spending on services for school boards and administration.

Table 2 provides the aggregated provincial data for Canada as a whole. In total, education spending in government schools increased 41.1% between 2004/05 and 2013/14, representing an increase of \$18.2 billion, from \$44.3 billion to \$62.6 billion. An overwhelming proportion of the increase was spent on compensation, the costs for which grew from \$32.1 billion in 2004/05 to \$46.4 billion in 2013/14, an increase of 44.3%. The more than \$14.2 billion increase in compensation costs represents 78.2% of the total \$18.2 billion increase in education spending in public schools in Canada between 2004/05 and 2013/14.

It is important to understand how each of the three categories contributed to the overall increase in compensation spending. Salaries and wages, which increased from \$26.5 billion in 2004/05 to \$36.9 billion in 2013/14 (a 39.2% rise) accounted for 73.0% of the overall compensation increase. As a share of total education spending in public schools, salaries and wages declined slightly—from 59.8% in 2004/05 to 59.0% in 2013/14.

“Fringe benefits” rose from \$3.4 billion in 2004/05 to \$5.2 billion in 2013/14, a 52.6% increase. The increase in fringe benefits explains 12.5% of the overall increase in compensation spending. Unlike salaries and wages, the cost of fringe benefits increased as a share of total education spending in public schools, rising from 7.6% in 2004/05 to 8.2% in 2013/14.

Finally, “pension” costs almost doubled over the period, increasing by 91.5% from \$2.3 billion in 2004/05 to \$4.3 billion in 2013/14. This increase explains 14.5% of the overall increase in compensation costs. Like fringe benefits, pen-

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Table 3: Teacher Pension Spending (\$ millions)

	2004/ 05	2005/ 06	2006/ 07	2007/ 08	2008/ 09	2009/ 10	2010/ 11	2011/ 12	2012/ 13	2013/ 14	Change	Share of change (%)	Growth (%)
Canada	2,264	2,412	2,569	2,444	3,104	3,253	3,673	3,881	4,036	4,335	2,071		91.5
BC	251	258	297	311	327	339	355	369	372	378	127	6.1	50.4
AB	443	478	483	347	675	600	781	883	932	1,089	646	31.2	145.7
SK	114	133	155	77	107	115	156	215	279	274	160	7.7	140.4
MB	108	115	126	117	137	141	142	145	152	160	52	2.5	48.3
ON	710	740	797	809	1,073	1,246	1,318	1,346	1,396	1,466	756	36.5	106.5
QC	444	489	505	569	556	576	672	668	645	806	362	17.5	81.4
NB ^a	107	113	116	125	131	137	145	149	153	55	-52	-2.5	-48.2
NS	52	52	54	54	58	58	60	61	60	61	9	0.4	17.7
PE ^b	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NL	35	34	34	36	39	41	43	45	46	45	10	0.5	29.8

Notes:

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

b) Prince Edward Island's teacher pension spending is listed as "terminated."

Source: Statistics Canada, 2016a.

sion costs increased as a share of total education spending on public schools: from 5.1% in 2004/05 to 6.9% in 2013/14.³

“Capital” spending also increased substantially over the decade, growing from \$3.1 billion in 2004/05 to \$4.9 billion in 2013/14, a 60.1% increase. Capital represented 10.1% (\$1.8 billion) of the overall increase in education spending in public schools. As a share of total education spending in public schools, capital spending increased from 6.9% in 2004/05 to 7.9% by 2013/14.

“Other” spending recorded the smallest increase of any category of education spending

in public schools over this time period (a 23.4% increase). As a share of total education spending it declined from 20.6% in 2004/05 to 18.0% in 2013/14.

Spending on pensions and capital costs stand out as the fastest growing components of government spending on public schools. Tables 3 through 6 provide more details about both pension and capital spending in aggregate, both for Canada as a whole and for individual provinces.

Pension spending

Table 3 provides the dollar value of teacher pension contributions that each provincial government in Canada made, as well as the total contribution that all provincial governments made over the last decade. Government contributions to teacher pensions increased by 91.5%

³ For a robust discussion of government sector pensions, please see Milke and Lang (2013).

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in dollar terms from 2004/05 to 2013/14.⁴ Put differently, pension contributions grew at more than twice the rate of overall education spending in public schools.

.....

Except for a decline in 2007/08, employer pension contributions to teachers in Canada have grown steadily over the past decade, ranging from a low of 4.0% in 2012/13 to a high of 27.0% in 2008/09.

.....

Three provinces, Ontario, Saskatchewan, and Alberta, increased pension contributions in excess of 100% over this time. In fact, these three provinces account for over three-quarters of the \$2.1 billion increase in pension spending between 2004/05 and 2013/14. British Columbia also reported a large increase. Nova Scotia and Newfoundland & Labrador both showed smaller increases, though there are some concerns about the nature of the reporting for Newfoundland and Labrador.⁵ New Brunswick was alone in showing a decline in pension contribution spending.

Except for a decline in 2007/08, employer pension contributions to teachers in Canada have

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 The public accounts of Newfoundland & Labrador note a one-time special payment of \$2.0 billion into the Teachers' Pension Plan in 2005/06 which does not appear in the information reported to Statistics Canada. This payment was roughly four times the entire remuneration budget for 2005/06 (see Newfoundland & Labrador, 2006: 42).

grown steadily over the past decade, ranging from a low of 4.0% in 2012/13 to a high of 27.0% in 2008/09 (see table 4).

The unusually large growth in contributions in 2008/09 is based on an increase of \$660 million, half of which was in Alberta, which has been working to eliminate unfunded liabilities in its public sector pensions.⁶

Table 4 also shows the annual growth in government contributions to teacher pension plans by provinces. Canada-wide pension spending grew by 7.8% a year, on average, between 2004/05 and 2013/14. There was negative growth in New Brunswick, low growth in Nova Scotia and Newfoundland & Labrador, and double-digit average growth in Alberta and Saskatchewan of 14.4 and 14.5%, respectively. Two provinces maintain comparatively large pension costs relative to all other education spending. Alberta, for example, spent 13.3% of total education spending in public schools on pensions in 2013/14. Similarly, in the same year, 10.9% of Saskatchewan's education spending on public schools went to teacher pensions (see Appendix).

Capital spending

Capital spending is another public schools spending category that experienced a higher average growth rate than the aggregate education spending growth rate. Capital spending increased from \$3.1 billion in 2004/05 to \$4.9 billion in 2013/14, a rise of 60.1% (table 5). Three

⁶ Alberta made a \$1.2 billion contribution towards the pre-1992 unfunded pension obligation in the Teachers' Pension Plan in 2009/10. It is not entirely clear how this and other lump-sum payments were reported to Statistics Canada but in addition to several large increases in the pension category, Alberta's figures show "direct government expenditures on services to public school boards" increasing from \$143 million in 2005/06 to \$812 million in 2006/07.

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Table 4: Growth in Teacher Pension Spending (percent)

	2004/ 05	2005/ 06	2006/ 07	2007/ 08	2008/ 09	2009/ 10	2010/ 11	2011/ 12	2012/ 13	2013/ 14	Average annual growth (%)
Canada	n/a	6.6	6.5	-4.9	27.0	4.8	12.9	5.7	4.0	7.4	7.8
BC	n/a	2.8	15.3	4.6	5.1	3.6	4.9	3.8	1.0	1.4	4.7
AB	n/a	7.9	1.1	-28.3	94.9	-11.1	30.1	13.1	5.6	16.8	14.4
SK	n/a	16.6	16.6	-50.4	38.7	8.2	35.2	37.9	29.9	-1.8	14.5
MB	n/a	6.2	10.0	-7.3	17.6	2.5	1.0	1.9	4.9	5.1	4.7
ON	n/a	4.3	7.7	1.5	32.6	16.1	5.8	2.1	3.7	5.1	8.8
QC	n/a	10.1	3.3	12.7	-2.3	3.5	16.7	-0.6	-3.4	25.0	7.2
NB ^a	n/a	5.3	2.9	7.3	5.4	4.1	6.4	2.6	2.9	-63.8	-3.0
NS	n/a	1.6	3.8	-1.2	8.3	0.3	2.7	1.7	-1.8	1.3	1.9
PE ^b	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NL	n/a	-2.0	0.8	3.9	8.4	6.0	4.6	5.0	1.4	-1.3	3.0

Note:

- a) New Brunswick introduced a new teacher's pension plan in 2014 that ended special payments which had averaged \$83 million over the previous decade.
 b) Prince Edward Island's teacher pension spending is listed as "terminated."

Source: Statistics Canada, 2016a.

provinces, Ontario, Quebec, and British Columbia, accounted for 82.2% of the total increase in capital spending over this period.

Other than a decline in 2010/11, capital spending on government schools in Canada has grown steadily over the last decade, averaging 5.5% growth per year, with annual growth ranging from a low of 1.0% in 2011/12 to a high of 27.3% in 2004/05.

A substantial increase in Ontario's capital spending—over \$550 million between 2003/04 and 2004/05—coincided with the “Good Places to Learn” initiative, which, among other goals, planned to “... support boards with an extraordinary one-time effort to bring all schools up to standard through increased major repair

projects and the replacement of schools in such bad condition they are too expensive to repair.”⁷ The Good Places to Learn program was launched in 2005 and according to the Ontario government's website⁸ produced \$2.3 billion in spending to cover the backlog in school renewal and increased energy efficiency plus \$2.5 billion for new schools and additions. It is interesting to note that even though this program was intended to be an “extraordinary one-time effort” to clear up an estimated \$3 to \$5 billion backlog of repairs, Ontario's capital spending

⁷ See <https://www.edu.gov.on.ca/eng/document/reports/learn/goodplaces.pdf>.

⁸ See <https://www.edu.gov.on.ca/eng/parents/capital.html>.

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Table 5: Capital spending, \$ millions

	2004/ 05	2005/ 06	2006/ 07	2007/ 08	2008/ 09	2009/ 10	2010/ 11	2011/ 12	2012/ 13	2013/ 14	Change	Share of change (%)	Growth (%)
Canada	3,072	3,347	3,763	4,091	4,514	4,772	4,580	4,628	4,771	4,919	1,847		60.1
BC	289	290	351	404	438	450	417	487	532	526	237	12.8	82.0
AB	230	231	230	229	565	604	397	239	240	269	39	2.1	16.8
SK	88	91	106	109	92	103	86	138	244	262	175	9.5	198.8
MB	138	141	132	96	92	91	93	97	131	207	69	3.7	49.9
ON	1,914	2,174	2,337	2,254	2,140	2,269	2,291	2,389	2,368	2,322	408	22.1	21.3
QC	372	373	556	949	1,136	1,181	1,205	1,210	1,193	1,244	872	47.2	234.2
NL	13	20	27	30	34	56	77	56	54	74	61	3.3	481.0

Notes:

a) Values reported by New Brunswick are less than 1 percent of total spending, on average, over the period of analysis.

b) Values reported by Prince Edward Island and Nova Scotia drop to zero or essentially zero in 2005 and 2007, respectively.

Source: Statistics Canada, 2016d.

went from \$1.4 billion in 2003/04 to \$1.9 billion the next year, but has not been below \$2.1 billion since.

Taken together, British Columbia, Quebec, and Ontario account for over 82 cents of every dollar increase in capital spending in government schools between 2004/05 and 2013/14. Specifically, just over \$870 million of the \$1.8 billion growth in Canada came from Quebec, with Ontario responsible for \$408 million and BC for \$237 million.⁹

There is a high level of variability in annual growth rates of capital spending as reported to Statistics Canada (table 6). The data also indicate that the substantial increases in British Columbia, Quebec, and Ontario were generally not followed by decreases in subsequent years. British Columbia had a 53.3% increase in 2004/05 followed by annual average increases of 7.2%. Ontario had a 40.4% increase in 2004/05 followed by annual average increases of 2.3%. Quebec had three years of substantial increases¹⁰ followed by five years with average increases of 1.9%.

⁹ Saskatchewan's capital spending almost tripled (a 198.8% increase) over the period, rising from \$88 million in 2004/05 to \$262 million in 2013/14, although the increase shows in only the last two years of data.

¹⁰ Only one of which, 2006/07's 49.1%, may be biased upward due to an accounting revision.

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Table 6: Growth in capital spending (percent)

	2004/ 05	2005/ 06	2006/ 07	2007/ 08	2008/ 09	2009/ 10	2010/ 11	2011/ 12	2012/ 13	2013/ 14	Average annual growth (%)*
Canada	27.3	8.9	12.4	8.7	10.3	5.7	-4.0	1.0	3.1	3.1	5.5
BC	53.3	0.3	20.9	15.2	8.5	2.5	-7.2	16.8	9.1	-1.1	7.2
AB	-0.9	0.2	-0.2	-0.7	146.8	6.9	-34.3	-39.9	0.5	12.3	10.2
SK	7.7	3.7	16.2	3.4	-16.0	11.5	-15.9	60.5	76.1	7.7	16.4
MB	1.1	2.0	-6.4	-27.5	-3.8	-0.9	2.4	3.7	34.9	58.7	7.0
ON	40.4	13.6	7.5	-3.5	-5.0	6.0	1.0	4.3	-0.9	-1.9	2.3
QC	0.1	0.3	49.1	70.6	19.7	3.9	2.1	0.4	-1.4	4.3	16.5
NL	13.4	56.5	38.8	7.5	16.0	64.9	36.5	-27.1	-4.7	37.2	25.1

Note:

* This average is for 2005/06 through 2013/14.

Rates for PE, NS, and NB not reported because the underlying values are too small and/or they drop to zero over the period of analysis

Source: Statistics Canada, 2016d.

Summary

Our results indicate that while compensation remains the largest and most costly aspect of education spending, it has also increased as a share of total education spending on public schools over the last decade; increasing from 72.5% to 74.1%. Fringe benefits and pension costs, which are sub-categories of compensation, increased as a share of both compensation and total education spending. Simply put, governments are spending more dollars and a greater share of total education spending on teacher compensation, with increasing shares going towards fringe benefits and pensions.

Increased capital spending is the other area that helps explain the overall increase in education spending. Capital spending grew from \$3.1 billion to \$4.9 billion over the 10-year period, a 60.1% rise. Capital expenditures increased in every province, with Newfoundland & Labrador, Quebec, and Saskatchewan showing the highest increases over the period. However, the largest share of the capital spending increases was largely confined to a few provinces, particularly Quebec, Ontario, and British Columbia.

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Appendix: Education spending allocations in government schools, by province

Table A.1: Education Spending Allocations, British Columbia, 2004/05 to 2013/14

	2004/05		2013/14		2004/05 to 2013/14		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	3,693	69.5	4,433	69.6	741	70.4	20.1
Salaries & Wages	3,049	57.4	3,563	56.0	514	48.9	16.9
Fringe Benefits	393	7.4	493	7.7	100	9.5	25.4
Pensions	251	4.7	378	5.9	127	12.0	50.4
Capital	289	5.4	526	8.3	237	22.5	82.0
Other	1,333	25.1	1,406	22.1	74	7.0	5.5
Total	5,315		6,366		1,051		19.8

Sources: Statistics Canada, 2016d, 2016a.

Table A.2: Education Spending Allocations, Alberta, 2004/05 to 2013/14

	2004/05		2013/14		2004/05 to 2013/14		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	3,632	75.6	6,330	77.3	2,698	79.9	74.3
Salaries & Wages	2,798	58.2	4,273	52.2	1,476	43.7	52.8
Fringe Benefits	391	8.1	967	11.8	576	17.0	147.2
Pensions	443	9.2	1,089	13.3	646	19.1	145.7
Capital	230	4.8	269	3.3	39	1.1	16.8
Other	944	19.6	1,586	19.4	642	19.0	68.0
Total	4,807		8,186		3,379		70.3

Sources: Statistics Canada, 2016d, 2016a.

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Table A.3: Education Spending Allocations, Saskatchewan, 2004/05 to 2013/14

	2004/05		2013/14		2004/05 to 2013/14		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	1,109	72.4	1,761	69.7	652	65.7	58.8
Salaries & Wages	920	60.1	1,362	54.0	442	44.5	48.0
Fringe Benefits	74	4.8	124	4.9	50	5.0	67.0
Pensions	114	7.4	274	10.9	160	16.1	140.4
Capital	88	5.7	262	10.4	175	17.6	198.8
Other	336	21.9	502	19.9	166	16.7	49.5
Total	1,532		2,525		993		64.8

Sources: Statistics Canada, 2016d, 2016a.

Table A.4: Education Spending Allocations, Manitoba, 2004/05 to 2013/14

	2004/05		2013/14		2004/05 to 2013/14		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	1,270	71.5	1,839	73.9	569	80.0	44.8
Salaries & Wages	1,077	60.6	1,551	62.4	474	66.7	44.1
Fringe Benefits	85	4.8	128	5.1	43	6.0	50.3
Pensions	108	6.1	160	6.4	52	7.3	48.3
Capital	138	7.8	207	8.3	69	9.7	49.9
Other	368	20.7	441	17.7	73	10.3	19.9
Total	1,776		2,487		712		40.1

Sources: Statistics Canada, 2016d, 2016a.

Table A.5: Education Spending Allocations, Ontario, 2004/05 to 2013/14

	2004/05		2013/14		2004/05 to 2013/14		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	13,406	72.9	19,782	77.0	6,375	87.3	47.6
Salaries & Wages	11,065	60.1	16,018	62.3	4,953	67.8	44.8
Fringe Benefits	1,632	8.9	2,297	8.9	665	9.1	40.8
Pensions	710	3.9	1,466	5.7	756	10.4	106.5
Capital	1,914	10.4	2,322	9.0	408	5.6	21.3
Other	3,082	16.7	3,599	14.0	517	7.1	16.8
Total	18,402		25,703		7,301		39.7

Sources: Statistics Canada, 2016d, 2016a.

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Table A.6: Education Spending Allocations, Quebec, 2004/05 to 2013/14

	2004/05		2013/14		2004/05 to 2013/14		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	6,629	73.3	9,140	70.8	2,510	65.0	37.9
Salaries & Wages	5,570	61.6	7,463	57.8	1,892	49.0	34.0
Fringe Benefits	615	6.8	871	6.7	256	6.6	41.7
Pensions	444	4.9	806	6.2	362	9.4	81.4
Capital	372	4.1	1,244	9.6	872	22.6	234.2
Other	2,044	22.6	2,522	19.5	478	12.4	23.4
Total	9,046		12,906		3,860		42.7

Sources: Statistics Canada, 2016d, 2016a.

Table A.7: Education Spending Allocations, New Brunswick, 2004/05 to 2013/14

	2004/05		2013/14		2004/05 to 2013/14		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	685	66.9	884	66.6	199	65.9	29.0
Salaries & Wages	536	52.4	767	57.8	231	76.4	43.0
Fringe Benefits	41	4.0	61	4.6	20	6.6	47.8
Pensions	107	10.5	55	4.2	-52	-17.1	-48.2
Capital	8	0.8	6	0.4	-3	-0.9	-33.0
Other	331	32.3	437	32.9	106	35.0	32.0
Total	1,024		1,326		302		29.5

Sources: Statistics Canada, 2016d, 2016a.

Table A.8: Education Spending Allocations, Nova Scotia, 2004/05 to 2013/14

	2004/05		2013/14		2004/05 to 2013/14		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	846	71.6	1,035	70.8	190	67.5	22.5
Salaries & Wages	726	61.5	884	60.4	158	56.2	21.8
Fringe Benefits	68	5.8	91	6.2	23	8.0	33.1
Pensions	52	4.4	61	4.2	9	3.2	17.7
Capital	1	0.1	n/a	n/a	n/a	n/a	n/a
Other	334	28.3	427	29.2	93	32.9	27.7
Total	1,181		1,462		281		23.8

Sources: Statistics Canada, 2016d, 2016a.

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Table A.9: Education spending allocations, Prince Edward Island, 2004/05 to 2013/14

	2004/05		2013/14		2004/05 to 2013/14		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	130	76.2	188	76.1	59	76.1	45.4
Salaries & Wages	119	69.7	156	62.9	37	48.0	31.3
Fringe Benefits	11	6.5	33	13.2	22	28.1	197.0
Pensions	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Capital	7	3.9	0	0.0	-7	-8.6	-100.0
Other	34	20.0	59	23.9	25	32.5	74.0
Total	170		248		77		45.4

Sources: Statistics Canada, 2016d, 2016a.

Table A.10: Education spending allocations, Newfoundland & Labrador, 2004/05 to 2013/14

	2004/05		2013/14		2004/05 to 2013/14		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	505	70.3	652	77.1	147	115.8	29.0
Salaries & Wages	430	59.9	565	66.8	135	106.4	31.3
Fringe Benefits	40	5.6	44	5.2	4	2.9	9.2
Pensions	35	4.8	45	5.3	10	8.2	29.8
Capital	13	1.8	74	8.7	61	48.1	481.0
Other	201	28.0	141	16.6	-60	-47.8	-30.0
Total	719		845		126		17.6

Sources: Statistics Canada, 2016d, 2016a.

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