

MORE THAN MINIMUM

Calculating
Edmonton's Living Wage:
2016 Update

CONTENTS

Introduction	3
What is a Living Wage?	3
The Case for a Living Wage: Edmonton Context.....	5
Calculating the Living Wage	7
Edmonton's 2016 Rate.....	7
Rationale for Changes.....	7
Other Considerations.....	9
Methods and Findings	9
Moving Forward	15
Works Cited	17

MORE THAN MINIMUM

CALCULATING EDMONTON'S
LIVING WAGE

2016 UPDATE

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INTRODUCTION

The 2016 living wage for Edmonton is \$16.69 per hour. This is the amount that a family of four with two parents who work full-time require to live in economic stability and maintain a modest standard of living. This includes being able to afford basic necessities (food, shelter, utilities, clothing, transportation, etc.), to support healthy child development, to avoid financial stress, and to participate in their communities.

The 2016 living wage for Edmonton is \$16.69 per hour.

The living wage for Edmonton was first calculated in 2015. Each year the living wage is updated to reflect social and economic changes. Since last year, Edmonton's living wage rate dropped by \$0.67. The drop in the living wage is due to changes in government taxes and transfers, particularly in increased benefits through the new Canada Child Benefit (CCB) as well as the Enhanced Alberta Family Employment Tax Credit (AFETC) (full details on page 8).

Moving forward, the ESPC hopes to work alongside stakeholders and community partners, including the City of Edmonton, to begin the process of formally recognizing living wage employers.

WHAT IS A LIVING WAGE?

The living wage, unlike the minimum wage, is the actual amount that earners need to make to be able to live in a specific community. The minimum wage, on the other hand, is the lowest legal amount that employers must compensate employees. Like most minimum wages, the living wage is calculated as an hourly rate. The living wage changes when government transfers, deductions, and living costs change. Therefore, when government supports (in the form of child care, public health care, subsidized public transit, etc.) and transfers (in the form of child tax benefits, etc.) increase, then the living wage required for basic economic security decreases. To this end, the living wage is not a constant rate and needs to be updated every year to stay true to the social and economic changes of the time (Canadian Living Wage, n.d.).

The living wage is meant to provide families with basic economic stability and maintain a modest standard of living.

The living wage is meant to provide families with basic economic stability and maintain a modest standard of living. In particular, the living wage is meant to help wage earners living in a household

“feed, clothe and provide shelter for their family; promote healthy child development; participate in activities that are an ordinary element of life in a community; and avoid the chronic stress of living in poverty” (Richards, Cohen, Klein, & Litman, 2008).

The living wage is a conservative number, and does not include the extra benefits many Canadians enjoy in their daily lives. For instance, the living wage does not take into consideration debt and interest payments; retirement savings; home ownership; savings for children’s education; cost of looking after an ill, disabled, or elderly family member; anything beyond minimum savings for emergencies, recreation, entertainment, and holiday expenses (Canadian Living Wage, n.d.).

In contrast to calls that seek to increase the minimum wage, living wage campaigns do not intend to make this rate the legal minimum. Instead, these campaigns are a means to challenge employers from diverse sectors (including private, public, and not-for-profit) to adopt the living wage in their own workplaces, including in the level of compensation provided to employees and main contractors. To this end, the living wage is meant to get employers to think critically about compensation, analyze what the actual cost of living is for employees, and not just accept the norm in a particular labour market (Richards, Cohen, Klein, & Litman, 2008).

The living wage also provides employers with a multitude of benefits. These include: (1) increased employee retention rates and therefore cost savings, including hiring and training costs; (2) increased employee productivity and decreased employee absenteeism; (3) economic sustainability through increased consumer spending; (4) improved company reputation and increased corporate social responsibility (The Business Case, n.d.).

The onus of the living wage is not meant to be on employers alone, however, as the living wage is also a call for citizens and governments, along with employers, to think about the policy barriers to living wages. That is, what government transfers or supports are necessary for individuals to better be able to sustain a basic living standard and get out of poverty? To this end, not only could employers provide a living wage to help meet this goal, but employers and citizens could work as advocates to call for better government policies, such as transfers and supports, that would help decrease the living wage rate required in a given community (Richards, Cohen, Klein, & Litman, 2008).

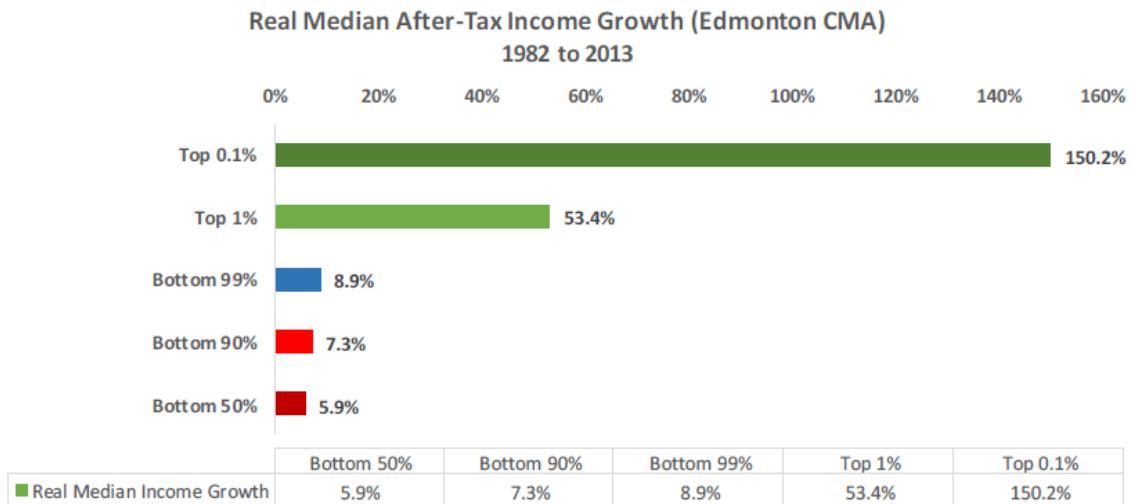
THE CASE FOR A LIVING WAGE: EDMONTON CONTEXT

INCREASING INEQUALITY

The Edmonton Social Planning Council's (ESPC) *Tracking the Trends* 2015 edition demonstrates the importance of having a living wage. Income inequality is increasing among Edmontonians.

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For instance, from 1982 to 2013 the top 1% of taxfilers received a 53.4% increase to their real median after-tax incomes while the bottom 99% of taxfilers received only an 8.9% increase. In this same time period, the top 0.1% of taxfilers received an overwhelming 150.2% increase in their real median after-tax incomes (Kolkman, Escoto, & Shams, 2015).



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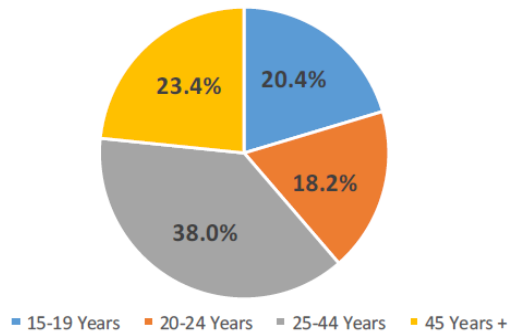
PROFILE OF LOW WAGE WORKERS

In Alberta, one in five people work in low-wage jobs that pay below \$15 per hour. In Edmonton, this amounted to 123,900 people averaged between July 2014 and June 2015. While it is assumed that low wage workers are mostly teenagers, profiles of these demographics show otherwise. Data shows that of those earning low wages, the majority of them are 20 years of age or older (79.6%) and have families to

¹ Kolkman, Escoto, & Shams, 2015, p. 52.

support. In addition, the majority of low wage earners are females (64%), evidence of the gender inequality in income earnings (Kolkman, Escoto, & Shams, 2015).

Proportion of Population Earning \$15.00 per Hour or Less, by Age, Edmonton CMA (July 2014- June 2015)

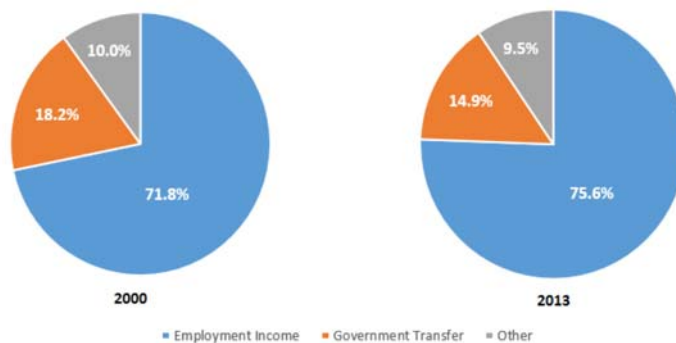


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PROFILE OF WORKING POVERTY

In Canada, the highest proportion of those in working poverty are Albertans. To fall under the category of working poverty, an individual must be employed, but be earning an income that falls under the poverty line (Kolkman & Escoto, 2015). The most vulnerable populations, that is, those experiencing the highest rates of poverty, are lone parent families and Aboriginal peoples (Kolkman, Escoto, & Shams, 2015; Kolkman & Escoto, 2015). While some believe that these demographics receive most of their income from government transfers, data on sources of income for these groups shows otherwise. For instance, in 2013 lone parent families received 75.6% of their income from employment compared to 14.9% from government transfers (Kolkman, Escoto, & Shams, 2015).

Source of Income, Lone Parent Families, Edmonton CMA

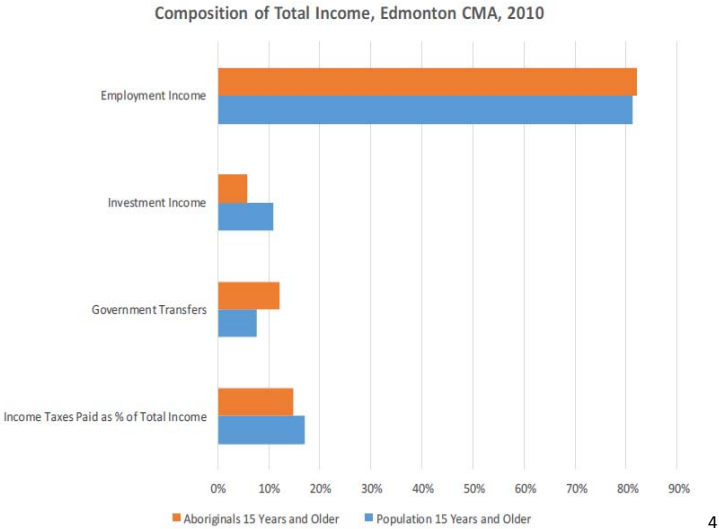


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² Ibid, p. 54.

³ Ibid, p. 48.

Likewise, Aboriginal individuals earned 87.9% of their income from employment and investments in 2010, and only received 12.1% from government transfers. In fact, Aboriginal peoples paid more in income taxes (14.9%) than they received in government transfers (Kolkman, Escoto, & Shams, 2015).



CALCULATING THE LIVING WAGE

EDMONTON'S 2016 RATE

The living wage for Edmonton was calculated using available data as of spring 2016. This year's living wage is **\$16.69 per hour**. This rate is \$0.67 less than last year's rate.

RATIONALE FOR CHANGES

This year's update includes some noteworthy adjustments that materially affected the living wage calculation. These include an analysis of a single family dynamic; changes in expenses; and changes in government benefits.

HOUSEHOLD DYNAMIC

Last year's report analyzed living wage rates for two additional household types: a lone parent family with one child and a single adult with no dependents. This year, however, a single analysis was undertaken of the living wage rate for a two-parent household with two children. There are two

⁴ Ibid, p. 50.

important reasons for why this decision was made. The first reason has to do with applicability. Across Canada, the primary living wage rate calculated and used is the rate for the family of four model. Even in Edmonton, the living wage rate cited following the publication of the 2015 living wage was that of the family of four.

Across Canada, the primary living wage rate calculated and used is the rate for the family of four model.

The second reason for this change has to do with the resources it takes to undertake a living wage analysis of multiple family types. Since the family of four is the primary rate used, the extra time it would take to complete two additional analyses did not seem justified. Therefore, we encourage our readers to refer to our 2015 living wage report for details on the two additional family types.⁵

EXPENSES

Methodological changes were made to the communications expense of the living wage. This year, the living wage includes the cost of two 2-year term contracts instead of assuming a “bring your own device” with no data plan. As a result, the communications price increased because of the data rate that is required with new phone plans (the phone plan assumes two \$0.00 phones with two \$25.00/month data plans). These costs were not previously calculated in the living wage, but were taken into account this year following consideration of the necessities required to have a modest standard of living.

GOVERNMENT BENEFITS

Changes in both orders of government, and the resulting changes in government benefits, contributed to increases in non-wage income which effectively decreased the 2016 living wage rate. At the federal level, the Canada Child Benefit (CCB) will replace previous child benefits (the Canada Child and Tax Benefit and the Universal Child Care Benefit), while at the provincial level changes were made to the Alberta Family Employment Tax Credit (AFETC) and a new Alberta Child Benefit (ACB) was introduced. Both the federal and provincial changes will become effective in July 2016.

⁵ Escoto, M. (2015). More Than Minimum: Calculating Edmonton's Living Wage. *Edmonton: Edmonton Social Planning Council*. Retrieved from <https://www.edmontonsocialplanning.ca/index.php/resources/digital-resources/f-social-issues/f04-poverty/405-more-than-minimum-calculating-edmontons-living-wage/file>.

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Our analysis does not include the benefits of the ACB since eligibility ends at a family net income of \$41,220 per year. The CCB and Enhanced AFETC were included, and contributed to a significant increase in benefits. Starting the first of July, our family of four will be receiving an additional \$239 per month from the new CCB compared to the previous child benefits plan. In addition, our family of four will be receiving an additional \$44 per month from the Enhanced AFETC compared to the previous employment tax credit. Both the increases in the CCB and enhancements to the AFETC resulted in a lower living wage rate for 2016.

OTHER CONSIDERATIONS

EMPLOYER BENEFITS

The living wage rate presented in this report does not take into consideration benefits from employers. If an employer contributes benefits to employees (in the form of health care benefits, child care benefits, education benefits, etc.) then the hourly living wage rate that employer would be required to compensate employees would decrease. For instance, the 2016 living wage rate for an employer who contributes 50% of the families' health and dental plan is \$16.07 per hour. This rate is \$0.62 less than the living wage rate with no employer paid benefits.

METHODS AND FINDINGS

The living wage methodology is based on a framework developed by the Canadian Centre for Policy Alternatives. The consistency in this method means that the living wages between different communities are realistically comparable rates. On the other hand, the methodology allows for consideration of differences between various provinces and municipalities, such as government transfers, deductions and living costs, so that the rate is true to the local community (Canadian Living Wage, n.d.).

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FORMULA

The final living wage rate is based on the following formula:

$$\boxed{\text{Annual family expenses}} = \boxed{\text{Income from employment (living wage)}} + \boxed{\text{Income from government transfers}} - \boxed{\text{EI and CPP premiums, federal and provincial taxes}}$$

FAMILY CHARACTERISTICS

The following assumptions are made in calculating the living wage:

Table 1: Family Characteristics and Assumptions in the Living Wage 2016 Calculation

Family Characteristics	Edmonton Living Wage Assumption
Parents	
Number	2
Gender	1 male, 1 female
Age	Between 31 and 50
Number of parents in paid work	2
Hours of paid work for each parent	35 hours each
Hourly wage	Equal for both
Number of parents upgrading education	1
Number of courses	4 (3 credit hour courses) over an 8 month period
Children	
Number	2
Gender	1 male, 1 female
Age	Boy aged 7, girl aged 3
Childcare	Full-time care for 3 year old; out of school care for 7 year old

EXPENSES

The following expenses are calculated in the living wage:

Table 2: Calculating Each of the Family Expenses

Expense	Monthly	Annually	% of Total Expenses
Food	\$934.79	\$11,217.44	16.2%
Clothing and footwear	\$148.10	\$1,777.24	2.6%
Shelter – 3 bedroom apartment	\$1,388.00	\$16,656.00	24.1%
Transportation – cost of owning a car + bus pass for 12 months	\$522.06	\$6,264.73	9.1%
Utilities – water, fuel and electricity	\$217.14	\$2,605.73	3.8%
Bank Fees	\$25.58	\$307.00	0.4%
Communications – cable, internet, and two cell-phones with data	\$242.55	\$2,910.60	4.2%
Child Care – full-time day care for 3 year old and out of school care for 7 year old	\$1,350.00	\$16,200.00	23.4%
Extended Health/Dental	\$271.80	\$3,261.60	4.7%
Child School Fees – field trips, agenda, lunch	\$19.42	\$233.00	0.3%
Parent Education – four three-credit hour courses per year plus textbooks, NorQuest College	\$178.42	\$2,141.00	3.1%
Household Furnishing/Equipment, Cleaning Supplies, Personal Care Products, Recreation Services, Reading Materials	\$369.90	\$4,438.80	6.4%
Contingency Fund – one week saving per parent (70 hours total)	\$97.77	\$1,173.20	1.7%
TOTAL FAMILY EXPENSES	\$5,764.95	\$69,179.34	100.0%

GOVERNMENT TRANSFERS

The following government transfers are calculated in the living wage:

Table 3: Calculating Government Transfers

Government Transfer	Eligibility	Monthly	Annually
Canada Child Tax Benefit (CCTB) – for first six months of 2016	Yes	\$181.00	\$1,086.00
Universal Child Care Benefit (UCCB) – for first six months of 2016	Yes	\$220.00	\$1,320.00
Canada Child Benefit (CCB) – for last six months of 2016	Yes	\$639.65	\$3,837.88
Goods and Services Tax (GST) Credit	No	\$0.00	\$0.00
Alberta Child Care Subsidy (CCS)	Yes	\$685.00	\$8,220.00
Rent Supplement	No	\$0.00	\$0.00
Alberta Family Employment Tax Credit (AFETC) – for first six months of 2016	Yes	\$31.88	\$191.26
Enhanced Alberta Family Employment Tax Credit (AFETC) – for last six months of 2016	Yes	\$75.56	\$453.36
Alberta Child Benefit (ACB)	No	\$0.00	\$0.00
TOTAL NON-WAGE INCOME		\$1,833.09	\$15,108.51

GOVERNMENT DEDUCTIONS AND TAXES

The following government deductions and taxes are calculated in the living wage:

Table 4: Government Deductions and Taxes

	Formula	Parent 1	Parent 2	Household
Hours/Week		35	35	70
Wage		\$16.69	\$16.69	\$33.38
Employment Income		\$30,375.80	\$30,375.80	\$60,752.00
Total Income	Employment Income + UCCB	\$31,695.80	\$30,375.80	\$62,072.00
Adjustments	UCCB – child care expenses claimed	-\$11,680.00	\$0.00	-\$11,680.00
Net Income	Employment Income + Adjustments	\$18,695.80	\$30,375.80	\$49,072.00

	Formula	Parent 1	Parent 2	Household
Employment Insurance (EI) Premiums	Employment Income * EI Premium Rate	\$571.07	\$571.07	\$1,142.00
Canada Pension Plan (CPP) Premiums	(Employment Rate – Yearly Exemption Rate) * CPP Premium Rate	\$1,330.35	\$1,330.35	\$2,661.00
Final Provincial Income Tax (PIT)	Provincial Income Tax – (Provincial Tax Credit * Provincial Tax Rate)	\$0.00	\$713.64	\$714.00
Taxable Income * Provincial Tax Rate	Net Income * Provincial Tax Rate	\$1,869.58	\$3,037.58	\$4,907.00
Provincial Tax Credits	Basic Personal Amount + EI + CPP + Medical Expenses + Education Credit	\$22,816.14	\$23,239.42	\$46,056.00
Basic Personal Amount	Based on CRA Yearly Benefit	\$18,214.00	\$18,214.00	\$36,428.00
EI Premiums + CPP Premiums	EI + CPP Premiums	\$1,901.42	\$1,901.42	\$3,803.00
Tuition, Education, and Textbook Credit	Cost of Tuition + \$212 monthly credit	\$0.00	\$3,124.00	\$3,124.00
Medical Expenses	Annual Health Expense – (Net Income * 0.03)	\$2,700.73	\$0.00	\$2,701.00
Final Federal Income Tax (FIT)	Federal Income Tax – (FNRT * Federal Income Tax Rate) + (FRTC * Federal Income Tax Rate)	\$243.10	\$1,895.51	\$2,139.00
Taxable Income * Federal Tax Rate	Net Income * Federal Tax Rate	\$2,804.37	\$4,556.37	\$7,361.00
Federal Non-Refundable Tax Credit (FNRTC)	Basic Personal Amount + EI + CPP + Working Credit + Education Credit	\$17,075.14	\$17,739.08	\$34,814.00
Basic Personal Amount	\$11,327.00	\$11,327.00	\$11,327.00	\$22,654.00
EI Premiums + CPP Premiums	EI + CPP Premium	\$1,901.42	\$1,901.42	\$3,803.00
Canada Employment Amount	Based on CRA Yearly Benefit	\$1,146.00	\$1,146.00	\$2,292.00
Children’s Fitness and Arts Tax Credit	\$1,000.00 Claimed by Parent 2	\$0.00	\$500.00	\$500.00

	Formula	Parent 1	Parent 2	Household
Transit Credit	Annual Public Transit Expense	\$0.00	\$690.00	\$690.00
Tuition, Education, and Textbook Credit	Tuition + \$140.00 Monthly Credit	\$0.00	\$2,174.67	\$2,175.00
Medical Expenses	Annual Health Expense – (Net Income * 0.03)	\$2,700.73	\$0.00	\$2,701.00
Federal Refundable Tax Credit	WITB + RMES	\$0.00	\$0.00	\$0.00
Working Income Tax Benefit (WITB)	WITB Calculation – WITB Reduction	\$0.00	\$0.00	\$0.00
Refundable Medical Expense Supplement (RMES)	Eligibility dependent on family net income threshold.	\$0.00	\$0.00	\$0.00
Annual After Tax Income	Employment Income – EI Premiums – CPP Premiums – Federal Income Tax – Provincial Income Tax	\$28,231.28	\$25,865.24	\$54,097.00
Monthly After Tax Income	After Tax Income/12	\$2,352.61	\$2,155.44	\$4,508.00

FINAL CALCULATION

The final living wage calculation for 2016 is as follows:

Table 5: Family Income less Government Deductions and Taxes Plus Government Transfers

	Formula	Parent 1	Parent 2	Household
Employment Income	(Living Wage * 35) * 2	\$30,375.80	\$30,375.80	\$60,752.00
Taxes	Final Federal Tax + Final Provincial Tax + CPP + EI	\$2,144.52	\$4,510.56	\$6,655.00
After-Tax Income	Employment Income - Taxes	\$28,231.28	\$25,865.24	\$54,097.00
Non-Wage Income	Annual Government Transfer	\$7,554.26	\$7,554.26	\$15,109.00
Available Income	After-tax Income + Government Transfers	\$35,785.54	\$33,419.49	\$69,205.00
Family Expenses	--	--	--	\$69,181.00
Gap	Available Income – Family Expenses	--	--	\$24.00
LIVING WAGE	(Employment Income/52)/35	\$16.69	\$16.69	\$33.38

MOVING FORWARD

This is the second year the ESPC has calculated an hourly living wage for Edmonton and area. Having informed the community on what the living wage is and why it's important, we hope to now move forward with an implementation strategy for a living wage campaign and an employer recognition program. This is a large undertaking. The ESPC does not have the resources to undertake this implementation alone. Therefore, community partners come together to begin the process of formally recognizing employers who provide a living wage to their staff and contracted service staff in Edmonton.

There are several certification models used across Canada, and the ESPC hopes to work with community partners to put forward the model that would work best for Edmonton. The general conditions that apply in certifying living wage employers include: employers pay all direct staff the local living wage rate; employers pay all contracted service staff the local living wage rate, and include a legally binding clause in future and renewed service contracts that explain this; employer living wage certification takes into account any employee benefits or commission/tips; and when the local living wage rate is updated, reviews are undertaken of employers to ensure they are eligible to maintain certification (Canadian Living Wage, n.d.).

Progress towards implementing a living wage policy across Edmonton is particularly evident through the City of Edmonton's *End Poverty in a Generation* report.

Progress towards implementing a living wage policy across Edmonton is being made and is particularly evident through the City of Edmonton's *End Poverty in a Generation* report. In its *Strategy*, the City specifically lists advocating for living wages for Edmontonians as a priority. The actions that the City hopes to take to meet this end will be to: pay living wages to direct and contracted City staff; recognize those employers that provide living wages; and persuade employers to provide employee benefits that would contribute to long-term employment (End Poverty Edmonton, 2015, p. 32-33).

The City's commitment is further illustrated through End Poverty Edmonton's *Road Map*. Here, the City lists the ESPC, Public Interest Alberta, Living Wage Canada, and the local business community in Edmonton as potential partners in advocating for the implementation of living wages in Edmonton (End Poverty Edmonton, 2016). The work the City is undertaking to implement living wages both for its direct and contracted staff, as well as for employees across Edmonton is commendable and appreciated. We

now hope that we can work as partners to begin recognizing those employers who currently are providing living wages in Edmonton, and push for others to do so as well.

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About the Edmonton Social Planning Council

The Edmonton Social Planning Council is an independent, non-profit, non-partisan social research organization, with registered charitable status. Our focus is social research, particularly in the areas of low income and poverty. ESPC is a source of knowledge and expertise on social issues within our community.

We are dedicated to encouraging the adoption of equitable social policy, supporting the work of other organizations who are striving to improve the lives of Edmontonians, and educating the public regarding the social issues that impact them on a daily basis.

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