

# A Living Wage for Regina

# Methodology



**By Paul Gingrich**



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# **A Living Wage for Regina: Methodology**

**By Paul Gingrich**

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## **About the Author**

**Paul Gingrich** is the author of the 2009 Canadian Centre for Policy Alternatives – Saskatchewan report *“Boom and Bust: The Growing Income Gap in Saskatchewan.”* He was a faculty member in the Department of Sociology and Social Studies, University of Regina from 1972 to 2007. He is retired and lives in Regina.

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## **About the Community Research Unit**

The Community Research Unit (CRU), based in the Faculty of Arts at the University of Regina, builds relationships between our community and faculty by facilitating community-based participatory research and administering the Community Research and Action Fund.

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# Introduction

Principles and rationale for creating a Living Wage are provided in *A Living Wage for Regina* (Gingrich et al., 2014). A summary description of the method used for calculation is provided on pages 13-15 of that report and, using that method, the Regina Living Wage for 2012 is \$16.46 per hour. This report is a methodological appendix to *A Living Wage for Regina*, providing a more detailed description of the methodology used, along with a list of references concerning the Living Wage movement in Canada.

For Regina, an hourly wage of \$16.46, with both parents working full-time and full-year, provides a reasonable level of income for a family of four. It allows the family to meet its basic needs and have a decent standard of living. The expenses for such a family are not extravagant and there is only a small financial cushion in the case of family emergencies such as extended illness, loss of employment, or need to find different rental housing. There is sufficient income so both parents and children to participate in work, life, recreational, and community activities. The expenses approximate the actual cost of living in Regina and the family would not be in poverty.

The annual income associated with the Regina Living Wage of \$16.46 per hour is approximately \$60,000, midway between a poverty level income and the median income for Regina families of two persons or more. The expenses constitute a bare bones budget for the family — enough to live with reasonable security but not enough to consider a lavish living style. And the budget does not provide for retirement savings, postsecondary education costs for children, saving for a down payment on a house, or debt servicing.

In *A Living Wage for Regina*, we argued that adoption of a Living Wage would benefit workers and their families, the community, and the economy, along with taxpayers and businesses. We encourage employers, be they for-profit businesses or organizations in the non-profit sector, to pay their employees an hourly wage at or above the Living Wage. And we encourage municipalities and governments to adopt a Living Wage, both for their employees and for businesses and organizations contracting with them.

# Living Wage

## Living Wage in Canada

Since 2008, a Living Wage has been calculated for several cities in Canada. See “References to Living Wage Projects” on p. 10 of this report. Some of these calculations were conducted by the Canadian Centre for Policy Alternatives and others by community or municipal organizations. A summary of the Living Wage for nine Canadian cities is contained in Table 1.

**Table 1. Living Wage in Canadian cities**

City	Living Wage	Year
Toronto, Ontario	\$16.60	2008
Winnipeg, Manitoba	\$13.44	2008
Kingston, Ontario	\$16.29	2011
Hamilton, Ontario	\$14.95	2011
Grande Prairie, Alberta	\$15.55	2012
Guelph, Ontario	\$15.95	2012
Abbotsford, B.C.	\$16.37	2013
Victoria, B.C.	\$18.73	2013
Vancouver, B.C.	\$19.62	2013

While details of how the Living Wage was calculated for each city differ, the general approach and methodology is much the same across these cities. A family of four was chosen as the model family and the annual budget that meets this family’s basic needs was calculated by researchers in each city. The Living Wage was then determined as the wage that two persons working full-time and full-year would need to receive so their annual income matches annual family expenses. The method was first used in British Columbia and Toronto in 2008. In British Columbia the calculations were updated in 2013 and the British Columbia publications provide a detailed description of the methods used along with a spreadsheet that allows communities to calculate their own Living Wage (CCPA, 2013).

## Living Wage for Regina

The methodology employed to obtain the Living Wage for Regina parallels that used in other cities across Canada. For the most part, the method used for Regina was identical to that adopted in British Columbia (Ivanova, 2013) but using Saskatchewan or Regina data on expenses, taxes, and government transfers. Data for Regina come primarily from Statistics Canada, the federal and Saskatchewan governments, and the City of Regina with information about some expenses obtained from businesses or non-profit organizations. Sources for the data are provided in the following description and in the references at the conclusion of this report.

## Living Wage Family

Our model Living Wage family for Regina has two parents between the ages of 25 to 50, one boy age seven, and one girl aged four. Both parents are assumed to work full-time, 35 hours per week, for a full year. Each of the children attends licensed child care — preschool for the four year old girl and school age for the seven year old boy. The family rents accommodation, for transportation has a used car and one public transit pass, and purchases extended health insurance for the family. Each parent takes one post-secondary class per year as a means of upgrading their skills and credentials.

As a minimal cushion against temporary loss of employment or rental accommodation or other unforeseen family emergencies, expenses include two weeks’ pay as contingency. Not included in the Living Wage are debt servicing or credit card expenses, savings to purchase a house or for retirement, expenses for elderly parents or

other extended family members, or provision for disability or extended illness.

In addition to employment income, the family receives child tax benefits and tax credits from the governments of Canada and Saskatchewan. The family also pays income and payroll taxes.

## Estimating a Living Wage

The calculation first involved estimating the expenses for the Regina Living Wage family for the 2012 calendar year. Then an hourly wage that would balance employment income with

these expenses was estimated using the following equation:

$$\begin{aligned} \text{Total expenses} = \\ \text{Employment income} + \text{government transfers} \\ - \text{income and payroll taxes} \end{aligned}$$

Annual employment income is obtained using the hourly wage multiplied by the hours worked per year, with two parents each working a full year at 35 hours per week. Government transfers for which the family is eligible were added to this, while taxes the family was required to pay were deducted.

# Calculation of Expenses

The British Columbia model, which we followed for Regina, can be considered to be a modified version of Statistics Canada's Market Basket Measure (MBM) (Statistics Canada, 2013). The MBM, originally developed by Human Resources and Skills Development Canada, provides an annual estimate of a low income threshold for a two parent family with two children (each aged a little older than our Living Wage family). The measure estimates family expenses for regions of Canada based on differences in costs faced by families in each region. The MBM is one of the commonly used measures of low income in Canada but compared with the low income cut-offs (LICO) or the low income measure (LIM),

The "value added" of the MBM was to provide a more intuitive and transparent measure of low income based on a basket

of goods and services representing a modest, basic standard of living (food, shelter, clothing, footwear, transportation and other common expense such as personal care, household needs, furniture, basic telephone service, school supplies and modest levels of reading material, recreation and entertainment). Its purpose was to measure the cost of this basket for a reference family of one male and one female adult aged 25-49 with two children (a girl aged nine and a boy aged 13) in 48 geographical areas within the ten Provinces (a 49th region was added retroactive to 2005 as part of the current review) (Hatfield et al., 2010, p. 1).

Where we were not able to obtain independent estimates of expenditures from Regina or

Saskatchewan sources, we relied on Statistics Canada’s 2011 MBM estimates. These were adjusted to 2012 using the appropriate component of the Saskatchewan Consumer Price Index (CPI).

Estimated expenses for the family’s bare bones budget are listed in Table 2, with explanations for each component following.

**Table 2. Regina Living Wage family expenses, in dollars, 2012**

Expense	Monthly	Annual
Food	816	9,794
Clothing	179	2,148
Shelter	1,259	15,113
Transportation	480	5,758
Household/Other	758	9,090
Child Care	950	11,400
Health Care	119	1,425
Parents’ Education	100	1,200
Contingency	192	2,304
Total	4,853	58,232

- **Food.** Food expenses for Regina were obtained from a 2009 study of food costs by the Public Health Nutritionists of Saskatchewan. This study used the mix of foods in Canada’s 2008 National Nutritious Food Basket and determined the cost of purchasing these in various cities and regions of Saskatchewan. For the Regina Living Wage, the weekly costs of food for a male and a female each in the four to eight age range and for a male and a female each in the 31-50 age range in Southern Saskatchewan were used (Public Health Nutritionists of Saskatchewan, 2009, Appendix A, p. A2). The total weekly cost was multiplied by 4.33 (number of weeks per month) to estimate monthly cost. Total cost for 2009 was increased by the change in the food component of the Consumer Price Index (CPI) for Saskatchewan between 2011 and 2012 to produce an estimated food cost for 2012. Finally, this cost was boosted by five percent to

account for the cost of “miscellaneous foods such as coffee, tea, condiments, seasoning, spices and cooking materials such as baking powder,” as recommended by Health Canada and included in the MBM (Hatfield et al., p. 14).

- **Clothing.** Expenses for clothing and footwear come from the clothing component of MBM, expenses which are the same across all parts of Saskatchewan (Statistics Canada, 2013). To determine 2012 expenses, these were adjusted upwards by the increase in the clothing and footwear component of the Saskatchewan CPI.
- **Shelter.** Shelter costs for the family are primarily composed of apartment rent. The median rental cost of a three bedroom apartment in Regina in 2012 was \$1,150 per month (CMHC, 2012, Regina, Level 3). Since some apartment rental rates include utilities and others do not, for the Regina family it is assumed that heat, water, and sewer costs are included in the rental rate but electricity is not. Electricity costs were estimated at \$1,091 per year (Saskatchewan, 2013, p. 68). Annual insurance costs of \$222 were also included; this is the cost of a Saskatchewan Government Insurance Tenant Pak that includes ten lost causes and damages and \$25,000 theft coverage.
- **Transportation.** This family expense is estimated as the cost of operating and ultimately replacing a used car as well as purchasing one public transit pass. The used car cost of \$4,904 annually is from the transportation item for rural areas and centres under 30,000 in the 2011 Saskatchewan MBM (Statistics Canada, 2013). This was adjusted by the transportation item of the Saskatchewan CPI to estimate 2012 costs. The cost of an adult Regina Transit pass in 2012 was \$62 per month (Regina Transit, 2013).

- **Household and other.** This category includes a variety of household expense items not covered elsewhere. Some of these expenses are telephone and internet services; household supplies; furniture, furnishings, and electric appliances; personal care products; home entertainment (including cable television), sports, and recreation for parents and children; reading materials and supplies; postal and bank service charges; and charitable contributions. Again, the estimate for these expenses comes from the MBM. The “other” component of the 2011 Regina MBM estimated this expense at \$8,990. This was adjusted upwards for 2012 by an amount from the Saskatchewan CPI that included items similar to those in the other category of the MBM.
- **Child care.** The monthly cost of child care was obtained from a telephone survey of twelve licensed child care centres. From these, child care fees were estimated at \$535 per month for preschool and for two summer months for school age, along with \$391 per month for ten months for school age, producing a total expense of \$11,400 for child care fees in 2012. Given its employment income, the family is not eligible for the Saskatchewan Child Care Subsidy.
- **Health care.** The 2012 cost for extended health benefits through Saskatchewan Blue Cross was \$118.75 per month or \$1,425 per year for a family of four persons with the oldest person aged 35-44 (Saskatchewan Blue Cross, 2013).
- **Parents’ education.** An estimated amount of \$500 tuition and \$100 for books and supplies for each of two post-secondary classes was included in family expenses. We assumed that each parent would take one class at the Regina campus of the Saskatchewan Institute of Applied Science and Technology (SIASST) in 2012 to upgrade their skills and credentials

with a view to improving their career options. Since costs of tuition and supplies vary greatly by program at SIASST, the \$600 per class expense is a rough estimate (SIASST, 2013). It should be noted that a University of Regina class would cost more than this — approximately \$600 for tuition and \$150 for books and supplies (University of Regina, 2013).

- **Contingency.** An amount equal to two weeks’ pay for each parent was included as an expense for 2012. The \$2,304 for 2012 was calculated based on the \$16.46 per hour wage rate at 35 hours per week for each parent working a full year.

**Transfers.** The Regina Living Wage family is estimated to receive \$4,343 in federal and provincial government transfers for the year 2012, as shown in Table 3. These were calculated based on the family’s employment income of \$60,244 earned by the two parents, each receiving \$16.46 per hour for 35 hours per week, working a full year in 2012. For purposes of calculating transfers, family net income was \$50,444 (CRA, 2013d) and adjusted family net income was \$49,244 (CRA, 2013a).

**Table 3. Regina Living Wage family government transfers, in dollars, 2012**

Transfer	Monthly	Annual
Universal Child Care Benefit (UCCB)	100	1,200
Canada Child Tax Benefit (CCTB)	212	2,549
GST Credit	2	26
Saskatchewan Low Income Tax Credit (SLITC)	22	268
Active Families Benefit (AFB)	25	300
<b>Total</b>	<b>362</b>	<b>4,343</b>

The family was not eligible for the National Child Benefit Supplement (NCBS), which declines to zero for a two child family at adjusted net income of \$43,722 or more (Ivanova, 2013, p. 13). With the family’s monthly employment income of

\$5,020, the family just misses qualifying for a Saskatchewan Child Care Subsidy. This subsidy is not available for two child families with monthly employment income above \$4,900 (Social Services, 2013, p. 2). Given its income and employment, the family is not eligible for benefits from the Saskatchewan Employment Supplement, the Saskatchewan Rental Housing Supplement, the Provincial Training Allowance, or the Saskatchewan Assistance Plan.

Government transfers received by the family are as follows.

- **Universal Child Care Benefit (UCCB).** This is a taxable benefit for families with children under age six; no reduction in benefit occurs as family income increases. This federal government benefit is \$100 per month (CRA, 2013a, p. 15).
- **Canada Child Tax Benefit (CCTB).** This benefit begins at \$1,405 annually for each child under age 18 and is reduced by four percent for each dollar of adjusted family net income above \$42,707 (CRA, 2013a; Ivanova, p. 13). For the Living Wage family, this federal government benefit totals \$2,549 for 2012.
- **GST Credit.** This federal government credit of \$260 per adult and \$137 per child is reduced by five percent for each dollar of adjusted family net income above \$33,884, disappearing at a net income of \$50,964 (CRA, 2012a; Ivanova, p. 14). With a net income of \$50,444, the Living Wage family is eligible for a small GST credit of \$26 for 2012.
- **Saskatchewan Low Income Tax Credit (SLITC).** This monthly provincial tax credit of \$232 for each parent and \$90 for each child is reduced by two percent for each dollar of adjusted family net income exceeding \$30,465 (Finance, 2013). The family receives \$268 SLITC in 2012.

- **Active Families Benefit (AFB).** This provincial tax benefit provides \$150 per child under age 18 for expenses incurred in enrolling in children’s cultural, recreational, and sports activities (Parks, Culture and Sport, 2013). The “Household and other” component of family expenses provides for sports and recreation expenses for children, so the Regina Living Wage calculation assumes that the family has at least \$300 of such expenses and can claim the AFB.

**Taxes.** Federal and provincial income and payroll taxes the Regina Living Wage family is required to pay in 2012 are shown in Table 4.

**Table 4. Regina Living Wage family taxes, in dollars, 2012**

Tax	Parent 1	Parent 2	Total
El Premiums	551	551	1,102
CPP Premiums	1,318	1,318	2,636
Federal Income Tax	514	1,702	2,216
Provincial Income Tax	0	388	388
Total	2,383	3,959	6,342

For each parent, Employment Insurance (EI) premiums are 1.83 percent of their \$30,122 employment earnings (CRA, 2013b). After a basic exemption of \$3,500, Canada Pension Plan (CPP) premiums are 4.95 percent of employment earnings to \$50,100 (CRA, 2013c).

For federal income taxes, child care expenses of \$11,000 are claimed by parent 1 (line 214 of T1 form) and UCCB benefits are allocated to parent 2 (CRA, 2012b). Each parent claims \$500 in tuition and \$560 in the education and textbook amount on Schedule 11 of the federal income tax forms (line 323 of Schedule 1). Medical expenses equal to the cost of extended health benefits are allocated to parent 1. Using these allocations, federal taxes are calculated using Canadian Revenue Agency forms (CRA, 2013d).

For Saskatchewan income taxes, the non-refundable tax credit for dependent children totals \$11,336 and is first claimed by parent 1 (line 5821 of form SK428). Some of this is transferred to parent 2 as provided for in Schedule SK(S2) and line 5864 of Schedule SK428. The provincial tuition and education amounts for each parent are allocated to parent 2, as provided for in Schedule SK(S11) and line 5864 of Schedule SK428 (CRA, 2013d).

**Summary of income, taxes, and transfers.** The family's overall income situation is summarized in Table 5. The following equation was used to balance income and expenses and determine the Living Wage.

$$\begin{aligned}
 & \text{Total expenses} = \\
 & \text{Employment income} + \text{government transfers} \\
 & \quad - \text{income and payroll taxes} \\
 & \quad \$58,245 \text{ annual expenses} = \\
 & \quad \$60,244 \text{ employment income} \\
 & \quad + \$4,343 \text{ transfers} - \$6,342 \text{ taxes}
 \end{aligned}$$

Using a total of 1,830 hours employed per year at \$16.46 per hour for each parent yields an annual employment income of \$30,122, or \$60,244 for the two parents. This income is increased by government transfers and reduced by income taxes. The resulting disposable family income just matches total expenses of \$58,245.

**Table 5. Summary of income, taxes, and benefits in dollars, 2012**

	Monthly	Annual
Employment income	5,020	60,244
less EI, CPP, income taxes	528	6,342
plus UCCB, CCTB, GST, SLITC, AFB	362	4,343
<b>Total family disposable income</b>	<b>4,854</b>	<b>58,245</b>
Expenses	4,853	58,232
<b>Living Wage</b>	<b>\$16.46 per hour</b>	

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The Canadian Centre for Policy Alternatives – Saskatchewan Office hopes to provide a resource to maintain the calculation of the Living Wage in future years and extend it to other provincial centres.

We encourage all interested persons and organizations to assist in this endeavour. Please contact the Saskatchewan Office for more information.

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