# Canada<sup>1</sup>

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N.B. Canada is a federal state.

Note on federal and provincial/territorial responsibility: In Canada, the federal government provides Maternity and Parental leave benefits to parents residing outside Québec through the Employment Insurance (EI) programme, funded by employers and employees, and administered by the Department of Employment and Development Canada. Entitlement to job-protected leave from employment is granted in labour laws (employment standards acts) that fall under the jurisdiction of the ten provinces and three territories (referred to below as 'jurisdictions'), plus the Canada Labour Code for the seven per cent of employees in federally regulated industries. This results in 14 different legislated leave entitlements. Variations between jurisdictions hold implications for accessing and using (unpaid) legal entitled leave and therefore the two benefit programmes. Overall, the wage-compensation federal benefit programme provincial/territorial/federal legal entitlements to job-protected leave are two separate sets of rules. 'Leave' therefore refers, in Canada, to either unpaid, job-protected time off work, or benefit programmes. In 2011, self-employed parents outside Québec became eligible for federal benefits on an opt-in basis. In January 2006, the province of Québec launched a separate Maternity, Paternity, and Parental leave benefit programme for employed and self-employed workers, called the Québec Parental Insurance Plan (QPIP). Details of the QPIP programme are given below under 'regional or local variations in leave policy.' The information below refers, by default, to the two benefit programmes. Details regarding unpaid job-protected leave are at the end of the Parental leave section.

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For comparisons with other countries in this review on leave provision and early childhood education and care services, please see the <u>cross-country tables</u> at the front of the review (also available individually on the Leave Network website). To contact authors of country notes, see the <u>members</u> page on the Leave Network website.

# 1. Current leave and other employment-related policies to support parents

The following table presents a comparison of benefits between the Canadian programme and the Québec regime. In both programmes, parents must pay premiums through insurable employment in order to qualify.

### Comparison of benefits: Canada (El) and Québec (QPIP)

	Canada EI		Québec		
<b>Eligibility</b> (in past	600 hours		\$2,000 [€1,329.89] <sup>2</sup>		
year) <sup>1</sup>			earnings		
Self-employed	If opted in t	the year	Automatically covered		
workers	before, with minimum		(must have stopped		
	net income of \$7,121		working or seen a		
	[€4,735.07]		reduction of at least 40		
	in self-employed		per cent of usual income)		
	earnings (2018)				
Waiting period	1 week per couple		None		
Weeks by wage-replacement rate (% of gross earnings during a					
qualifying period u	<i>qualifying period up to the</i> Maximum Insurable Earnings level)				
Plan	Standard	Exten	Basic	Special	
		ded			
Maternity <sup>2,3</sup>	15 at 55%		18 at 70%	15 at 75%	
Parental (may be	35 at 55%	61 at	32	25 at 75%	
shared)		33%	(7 at 70%		
			+ 25 at		
Parental Sharing	40 at 55%	69 at	55%)		
Benefit <sup>6</sup>		33%			
	(if 35 for				
Paternity	one, then	(if 61	5 at 70%	3 at 75%	
	extra 5 for	for one,			
	the other)	then			
		extra 8			

<sup>&</sup>lt;sup>2</sup> Conversion of currency undertaken for 24 June 2019, using: https://www1.oanda.com/currency/converter/

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		6		
		for the		
		other)		
A desertion (also as d)/	25 - 1 550/	,	12 - 1 700/	20 -1 750/
Adoption (shared) <sup>4</sup>	35 at 55%	61 at	12 at 70%	28 at 75%
		33%	+	
			25 at 55%	
Adjusted annually:				
Maximum weekly	\$562[€373.	\$337[€	\$1,067	\$1,103
benefit, 2018	70]	224.09]	[€709.50]	[€673.59]
Maximum insurable				
	¢E2 100		¢76 F00	
earnings, 2018	\$53,100		\$76,500	
	[€35,308.50]/year		[€50,868.20]/year	
Maximum total	76		55	43
weeks per couple	(84 if shared)			
Low-income	Up to 80%		Up to 80%	
supplement⁵				

Source: Adapted from `EI maternity and parental benefits: What these benefits offer,' Service Canada (2019), <a href="https://www.canada.ca/en/services/benefits/ei/ei-maternity-parental.html">https://www.canada.ca/en/services/benefits/ei/ei-maternity-parental.html</a> and `Québec Parental Insurance Plan,' Emploi et Solidarite sociale, Québec, <a href="http://www.rqap.gouv.qc.ca">http://www.rqap.gouv.qc.ca</a>

#### Table Notes:

- The 600 hours are of insurable employment in the 52 weeks before the claim is made (or since the last EI claim, e.g. for unemployment, sick leave, or Compassionate Care benefits). In Québec, CAD\$2,000 [€1,329.89] must be earned in the fiscal year but an extension to 104 weeks is allowed if unable to work.
- 2) Only birth mothers (including surrogate mothers) are entitled to Maternity leave in both plans.
- 3) The benefit calculation for both programmes uses a 'best weeks' formula to determine 'average insurable earnings' up to the Maximum Insurable Earnings level for that year. EI uses the previous 52 weeks; Québec uses the past 26 weeks (an extension is granted if earnings were lower for certain reasons).
- 4) Only QPIP has a separate option for adoptive parents; EI Parental leave benefits are the same for biological and adoptive parents
- 5) The low-income supplement is for families with a net annual income of less than CAD\$25,921 [€17,236]. The amount, up to 80 per cent, is calculated based on net family income and the number of children and their ages. It should be noted that even at 80%, the threshold of CAD\$25,921 [€17,236] is below the low-income cut-off rate (poverty line) for two persons (parent and child).
- 6) <a href="https://www.canada.ca/en/employment-social-development/campaigns/ei-improvements/parent-sharing.html">https://www.canada.ca/en/employment-social-development/campaigns/ei-improvements/parent-sharing.html</a> For births and adoptions on or after 17 March 2019.

### a. Maternity leave (congé de maternité)

Length of leave (before and after birth)

• 15 to 18 weeks depending on the jurisdiction.

### Payment and funding of two benefit programmes

- 15 weeks of benefits at 55 per cent of average insured earnings up to an earnings ceiling of CAD\$53,100 [€35,308.50] (i.e. a benefit payment ceiling of CAD\$562 [€373.70] per week).³ Lowincome families can qualify for a higher benefit rate, up to a maximum of 80 per cent of average insured earnings.
- There is no payment for the first week, which is treated as a 'waiting period': this means that payment is available for 16 weeks out of 17-18 weeks' leave.

Administered under the federal EI fund, Maternity and Parental leave benefits are funded by premiums paid by employers and employees, based on a premium rate that applies to every CAD\$100 [€66.49] of insurable earnings, up to the maximum insurable earnings threshold (MIE) which was CAD \$53,100 [€35,308.50] in 2018. The rates are set by the Employment Insurance Financing Board each year.

Employers pay premiums that are 1.4 times those of employees: employee premiums were set at CAD\$1.62 [€1.08] per CAD\$100 [€66.49] (for Québec residents at CAD\$1.25 [€0.83] of insurable earnings in 2018); employer premiums were set at CAD\$2.27 [€1.51] per CAD\$100 [€66.49] of insurable earnings (for Québec Employers at CAD\$1.75 [€1.16] $^4$ ). Self-employed individuals outside of Québec who opt in to the EI program in order to be eligible for special benefits pay the same as employees: CAD\$1.62 [€1.08] per CAD\$100 [€66.49] of insurable earnings up to a maximum of CAD\$53,100 [€35,308.50] of earnings, or CAD\$860.22 [€572] annually.

• See 'regional or local variations' for additional contributions paid in Québec. Maternity and Parental leave benefits are taxable.

### Flexibility in use of benefits

 Under the EI program, as of 3 December 2017, pregnant mothers may start receiving benefits as early as 12 weeks before their due

https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/premium/rates2018.html

<sup>&</sup>lt;sup>3</sup> Employment Insurance Maternal and Parental Benefits, Service Canada, 2018, <a href="https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/maternity-parental.html">https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/maternity-parental.html</a>

<sup>&</sup>lt;sup>4</sup> 2018 Employment Insurance Premium Rate. Summary of the Actuarial Report on the Employment Insurance Premium Rate:

- date or delay receiving benefits until the actual week they give birth.
- Normally, Maternity benefits must end by 17 weeks after the week in which the mother was expected to give birth or actually gave birth. Maternity benefit receipt can be delayed/extended by the amount of time a new-born is hospitalised, but Maternity benefits must be received within 52 weeks of the birth.
- Maternity benefits may be combined with regular benefits in the event of job loss or with other special benefits (parental sickness benefits, Compassionate Care benefits, or family caregiver benefits for adults or for parents of seriously ill children up to a maximum of 102 weeks – with proof of eligibility for the latter benefits). However, eligibility and other rules sometimes result in reducing claim duration.

### Regional or local variations in leave policy

- Eligibility and duration of leave entitlements vary across provinces and territories. The rules generally apply to all leave-taking types (Maternity, Parental, Compassionate Care, etc.). See the table below under Parental leave.
- Québec offers benefits of 70 per cent of average weekly income up to an earnings ceiling of CAD \$76,500 [€50,868.20] per year in 2018 for 18 weeks of Maternity leave; there is also no waiting period.<sup>5</sup> There is some flexibility in use of Maternity leave. It is possible to have a higher income replacement rate but for a shorter period, or lower income for a longer period. Under the 'special' plan, Maternity leave benefits are paid at 75 per cent of weekly income for 15 weeks, while under the 'basic' plan they are 70 per cent of weekly income for 18 weeks.
- Benefits in Québec are financed by contributions from employers, employees, and the self-employed, who pay the standard contribution to EI (minus a reduction, but with a supplementary contribution to cover the higher benefits offered in the province). In 2019, contributions are 0.526 per cent for employees, 0.736 per cent for employers, and 0.934 per cent<sup>6</sup> for the selfemployed (maximum contributions respectively of CAD\$405.52 [€269.65], CAD\$567.58 [€377.41] and CAD\$720.02 [€478.77], a maximum insurable income of CAD\$76,500 [€50,868.20]<sup>7</sup>, compared with 0.36 per cent of insurable income,

6 http://www.rgap.gouv.gc.ca/employeurs/cotisations.asp

<sup>&</sup>lt;sup>5</sup> Government of Québec (Travail, Emploi et Solidarité Social). Information on QPIP available at: <a href="http://www.rqap.gouv.qc.ca/Index\_en.asp">http://www.rqap.gouv.qc.ca/Index\_en.asp</a>

<sup>&</sup>lt;sup>7</sup> http://www.csst.qc.ca/glossaire/Pages/salaire\_maximum\_annuel\_assurable.as <u>px</u>

up to a maximum of CAD\$53,100 [€35,308.50] as an EI premium in other parts of Canada).

Eligibility (e.g., related to employment or family circumstances)

- Eligibility for job-protected unpaid leave entitlement varies between Canada's 14 employment jurisdictions and is separate from the eligibility for the payment of benefits under the two (federal and Québec) programmes. The rules generally apply to all leave-taking types. See below under the heading for Parental leave.
- Eligibility requirements for wage-compensation benefits under the federal programme are 600 hours of continuous employment in the last 52 weeks. Many part-time and non-standard (contract) workers do not have enough hours to qualify, even though they pay EI premiums. For the Québec QPIP programme, workers are eligible if they earned at least CAD\$2,000 [€1,329.89] in the 52 preceding weeks.
- In 2006, when the QPIP programme began, self-employed workers in Québec were included and became eligible for maternity, paternity, parental, and adoption benefits if they had made a minimum of CAD\$2,000 [€1,329.89] in self-employment earnings in the previous year. Outside Québec, in 2010, EI special benefits (Maternity, Parental, Sickness and Compassionate Care leave benefits) were extended to the self-employed on a voluntary, opt-in basis. Until implemented in 2011, most self-employed parents (outside of Québec), especially women, were not eligible for benefits since they typically work under business or service contracts and therefore are not considered to have insurable employment. In order to receive maternity/parental benefits, self-employed parents outside of Québec must have registered one year previously, and qualify if they have reduced the amount of time devoted to their business by more than 40 per cent because of childbirth/care, paid contributions to the regime, and earned at least CAD\$ 7121 [€4,735.07] (in 2018) from selfemployment in the reference period of the previous 52 weeks.8
- There are no leave entitlements or benefits for parents who do not meet the eligibility criteria.
- Graduate and postdoctoral students who receive a scholarship from one of three large granting agencies can receive limited benefits from the agency. (Research/teaching assistant and postdoctoral employment contracts vary in terms of being counted as insurable earnings.)

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<sup>&</sup>lt;sup>8</sup> Employment Insurance Maternal and Parental Benefits, Service Canada, 2018, <a href="https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/maternity-parental.html">https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/maternity-parental.html</a>

Variation in leave due to child or family reasons (e.g., multiple or premature births; poor health or disability of child or mother; lone parent), or delegation of leave to person other than the mother

- Maternity leave entitlement can be extended in some jurisdictions if the child or the mother has health-related complications (in British Columbia this applies to the child if they have a physical, psychological, or emotional condition that requires additional care). This extension can be for up to six weeks. See the table below.
- In cases where a birth mother is ill during or after pregnancy, up to 15 weeks of federal sickness benefits can be received, resulting in a maximum of 91 weeks of benefits (15 weeks of sickness benefits, 15 weeks of maternity benefits, and 61 weeks of parental benefits).
- Leave entitlements and benefits are offered per birth, not per child. Parents of multiple-birth infants follow the same entitlements and benefits as parents of single infants.

Additional note (e.g., if leave payments are supplemented by collective agreements, employer exclusions, or rights to postpone)

 Some employers provide a supplemental benefit plan that partially or wholly makes up the difference between the federal maternity benefit and the worker's salary, often including coverage during the waiting period before benefits are provided.

# b. Paternity leave (congé de paternité) (in Québec, the responsibility of the Ministry of Work, Employment and Social Solidarity)<sup>9</sup>

Length of leave (before and after birth) entitlement

- No statutory leave, except in Québec (see 'regional or local variations'). In Québec, fathers are entitled to Paternity leave. For parents of same sex, in the case of two male parents, the partner of the biological father is entitled to the adoption benefits if he was part of the adoption process. In the case of two female parents, the partner of the mother is entitled to Paternity and Parental leave benefits if her name is on the birth certificate.
- See section 3 for proposed changes in policy for a new federal EI Parental Sharing Benefit to encourage 'second parents' to take a

<sup>&</sup>lt;sup>9</sup> The French translation of the name of this ministry is Travail, Emploi et Solidarité Sociale.

period of parental leave.

Regional or local variations in leave policy

- Québec offers up to five weeks after the birth. Paternity leave may be taken for three weeks at 75 per cent of average weekly earnings, or for five weeks at 70 per cent up to an earnings ceiling of CAD \$76,500 [€50,868.20] per year. Funding as for Maternity leave.
- Fathers in Québec (including self-employed workers) are eligible if they have earned at least CAD\$2,000 [€1,329.89] in the 52 preceding weeks.

As for costs, Québec has implemented a 4 per cent reduction in the employer-employee contributions to the regime for 2019. The contributions are now as follows:

Type of contributor	Level of contribution in 2018	Level of contribution in 2019
Employees	0.548 %	0.526 %
Employers	0.767 %	0.736 %
Self-employed	0.973 %	0.934 %

### c. Parental leave (congé parental)

Length of leave (before and after birth)

For unpaid, job-protected leave, see regional variations below.

### Payment and funding

• As of 3 December 2017, the EI system provides two options. The standard option provides up to 35 weeks of income replacement per family at the same rate as Maternity leave (55 per cent of average insured earnings up to an earnings ceiling of CAD\$53,100 [€35,308.50] (i.e. a benefit payment ceiling of CAD\$562 [€373.70] per week). Alternatively, one or both parents can opt to share extended Parental leave benefits for up to 61 weeks, by spreading the same benefit amount over a longer period of time: i.e., 61 weeks at 33 per cent of earnings up to the maximum or a benefit payment ceiling of CAD\$337 [€224.09] per

- week.<sup>10</sup> As of 17 March 2019, an additional five weeks of benefits is available under the standard option if both parents share parental benefits, and an additional eight weeks of benefits is available under the extended option when parents share parental leave under the extended option.
- Low-income families (i.e., with a net income of CAD\$25,921 [€17,236] or less per annum) are eligible for a family supplement under the EI programme, up to a maximum of 80 per cent of average insurable earnings. The specific amount of benefits received depends on family net income and the number and ages of children in the family (under 18 years). Data is not available regarding the number of Parental leave claimants who received the family supplement. However, available evidence on the total number of claimants receiving any of the 'special' benefits indicates a consistent decrease each year (since 2001-2002), largely because the threshold for the family supplement has been constant since 1997 (at a net annual income of less than CAD\$25,921 [€17,236]) while average family income has risen. In Ouébec, this supplement averaged CAD\$38.14 [€25.36] per family and five per cent of beneficiaries using Parental leave received this supplement.

### Flexibility in use

- Benefit payments can be claimed by either parent or shared if both parents qualify for up to a total of 35 weeks of benefits (40 weeks if shared) on the standard plan, in which case leave benefits are limited to use within 52 weeks after the birth. Parents who opt for the extended plan are limited to use within 78 weeks after a birth or adoption. While on leave, a parent may earn CAD\$50 [€33.25] a week or 25 per cent of the weekly benefit, whichever is higher.
- Parents must choose either the standard plan or the longer extended benefit plan at the time they apply for benefits – this cannot be changed at a later date.
- Each of the 14 labour laws establishes rules regarding flexibility in use. See the notes under the table in the 'Regional or local variations in leave policy' section below for details. Parents of a new-born or newly adopted child who is hospitalised for an extended period have a window of up to two years to claim parental benefits.
- Parental leave benefits can be combined with EI-covered sickness or Compassionate C are benefits or family caregiver benefits while

<sup>10</sup> Maternity and Parental Leave Benefits. Service Canada, 2018 <a href="https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/maternity-parental.html">https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/maternity-parental.html</a>

- a parent is on leave.
- Canadian Forces members ordered to return to duty while on Parental leave or whose Parental leave is deferred because of military requirements may receive benefits for an extended window of up to two years following their child's birth or adoption.
- In Québec, the regime was changed slightly in 2018. Parents can now spread the Parental leave over two years, if their employer agrees. There is no additional funding, but the time can be covered, for example, with part-time employment. Also, parents will have a bank of ten days within the Parental leave (no days are added, but the parents must keep ten days for this): these are days which they can use within the next three years for family reasons, without needing to obtain authorisation from their employer.

### Regional or local variations in leave policy

- In terms of benefits, the Québec Parental Insurance Plan offers a basic entitlement of seven weeks at 70 per cent of average insured income, plus 25 weeks at 55 per cent, up to an earnings ceiling of CAD\$76,500 [€50,868.20] a year. There is also a 'special' plan, which applies to Maternity and Paternity leave too, offering a shorter period of leave (25 weeks) with higher benefits (75 per cent of earnings). Leave can be taken at any time in the 70 weeks that follow birth, but for benefits it is during the 52 weeks following birth.
- Differences in duration and some other rules for unpaid jobprotected leave entitlement falls under 14 jurisdictional employment standards acts (as explained above). Parents follow the legal rules where they work, not where they live. Other rules include, for example, length of leave, flexibility of use, eligibility, and employment entitlements during leave (e.g., accrual of work benefits such as pensions). Some jurisdictions allow leave extensions under certain circumstances, such as late births or health problems. Regional variations in eligibility for leave entitlement are noted in the next section.
- Following the federal government's introduction of the option for an extended parental benefit period of 61 weeks, the federal jurisdiction amended their legislation to allow 63 weeks of unpaid, job-protected Parental leave. The federal government works with the provinces and territories to encourage this change under their employment standards laws. The chart below shows which provinces and territories have made this change as of 30 April 2019. All jurisdictions require continuous leave, within and across types of leave.

### Maximum Duration of Unpaid Leave Entitlement by Jurisdiction<sup>11</sup>

Employment Jurisdiction	Maternity Leave (weeks)	Parental Leave (weeks)	Adoption Leave (weeks)
Federal	17	63	63
Alberta	16	62	62
British Columbia	17	61	62
Manitoba	17	63	63
New Brunswick	17	61	61
Newfoundland and	17	61	61
Labrador			
Northwest	17	37	37
Territories			
Nova Scotia	17	77	77
Nunavut	17	37	37
Ontario	17	63	63
Prince Edward	17	62	62
Island			
Québec	18	52	52
Saskatchewan	18	37	52
Yukon	17	37	37

Eligibility (e.g., related to employment or family circumstances)

• To qualify for unpaid, job-protected Maternity, Paternity, or Parental leave, an employee must complete a specific period of continuous employment in the year prior to taking leave. The exceptions are British Columbia, New Brunswick, and Québec where there is no length of service required. From shortest to longest duration: Alberta requires a minimum of 90 days with the same employer; Ontario requires 13 weeks of service; Newfoundland and Labrador require 20 continuous weeks; Prince Edward Island requires 20; and Saskatchewan requires 13 continuous weeks. The federal jurisdiction and the Northwest Territories require six months, and Manitoba requires seven months. Nova Scotia, the Yukon, and Nunavut territories require 12 months. In addition, in all jurisdictions a medical certificate must be provided or may be requested by the employer, and an employee must notify the employer, usually two to four weeks

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<sup>&</sup>lt;sup>11</sup> For more details, see: <a href="https://www.canada.ca/en/employment-social-development/services/labour-standards/reports/maternity-leave.html">https://www.canada.ca/en/employment-social-development/services/labour-standards/reports/maternity-leave.html</a> (For specific provincial and territorial distinctions, see provincial and territorial web pages.)

in advance (six weeks in Alberta), of their intent to take Maternity or Parental leave, and often provide advance notification of their intended date of return. See the links above for more detail.

- Regarding non-citizens and migrant workers, if they have a valid social insurance number, and meet other eligibility criteria, they may be eligible for maternity and parental benefits.<sup>12</sup>
- To be eligible for payment benefits, a parent must have worked in insurable employment for 600 hours in the last 52 weeks or since their last Employment Insurance claim. Outside Québec, self-employed individuals are eligible if they register in advance for the EI Special Benefit programme, have paid premiums for at least one year, and earned a minimum of CAD\$7,121 [€4,735.07] for claims filed in 2018. Self-employed workers in Québec are automatically included in the programme. They are eligible for 25 or 32 weeks if they have earned at least CAD\$2,000 [€1,329.89] in the 52 preceding weeks.
- Eligibility for benefits is offered per birth, not per child under the federal EI programme and in Québec. Parents of multiple-birth infants follow the same benefit programme as parents of single infants.
- Québec has less demanding eligibility conditions that allow more parents, including self-employed workers and students, to receive benefits: it no longer requires individuals to have worked 600 hours over the previous 52 weeks, but simply to have earned an insurable income of CAD\$2,000 [€1,329.89]. Although nearly 80 per cent of full-time Canadian students are in the labour force, they are unlikely to work enough hours to qualify for federal EI leave benefits in Canada; by comparison, under QPIP, earning CAD\$2,000 [€1,329.89] over the previous year enables more students to access Parental leave benefits.

Variation in leave due to child or family reasons (e.g., multiple or premature births; poor health or disability of child or mother; lone parent), or delegation of leave to person other than the parents

 In Nova Scotia, if the child for whom leave is taken is hospitalised for more than one week, an employee can return to work and take the unused portion of the leave when the child is released (this can only be taken once per leave). As noted for Maternity benefits, no additional benefits are provided in the case of multiple births: a court case challenging this policy was rejected in 2011.

<sup>&</sup>lt;sup>12</sup> Maternity and Parental Leave Benefits. Service Canada, 2018 <a href="https://www.canada.ca/en/services/benefits/ei/ei-maternity-parental/eligibility.html">https://www.canada.ca/en/services/benefits/ei/ei-maternity-parental/eligibility.html</a>

Additional note (e.g., if leave payments are supplemented by collective agreements; employer exclusions, or rights to postpone)

- Some employers have a supplemental benefit plan that partially makes up the difference between federal EI Parental benefits and the worker's salary: some also offer additional periods of leave. A survey of private companies in Québec in 2003 found that 36 per cent of union representatives and 46 per cent of HR managers said their companies offered supplementary leave or payments (Tremblay, 2012).<sup>13</sup> A 2010 survey of mothers who gave birth in 2008 and received EI or QPIP benefits reported that one in five mothers received an additional top-up to their benefits from their employer (Marshall, 2010)<sup>14</sup> such supplementary payment options are more commonly found among employers in the public or quasi-public sectors and among larger private sector employers (typically, top-ups are more accessible to higher income earners).
- Many universities have adopted a policy of 'pausing the tenure clock' (extending the period before a mandatory tenure decision) for parents who take Maternity, Parental, or Paternity leave.

### d. Childcare leave or career breaks

- None at national or provincial levels.
- In some collective agreements in the Québec public service (for example, in education) it is possible to adopt a programme of deferred income, working four years at 80 per cent of earnings, followed by a one-year career break, again at 80 per cent of earnings. This is, however, part of a collective agreement, and not a labour law or regulation.

### e. Other employment-related measures

Adoption leave and pay

 For adoptive parents, the same regulations for unpaid Parental leave apply as for other parents, except in four jurisdictions (see table above). In three cases, adoptive parents are eligible for adoption leave that can be added to Parental leave: in Prince Edward Island, parents are eligible for 52 weeks' adoption leave instead of the 35 weeks' Parental leave for birth parents. In Newfoundland and Labrador and Saskatchewan, adoptive

<sup>&</sup>lt;sup>13</sup> Tremblay, D.-G. (2012) *Conciliation emploi-famille et temps sociaux*. Québec: Presses de l'université du Québec.

<sup>&</sup>lt;sup>14</sup> Marshall, K. (2010) 'Employer top-ups', *Perspectives on Labour and Income*. Vol.11, No. 2 - February: 5-12. Statistics Canada Catalogue no. 75-001-XPE.

parents can take 17 or 18 weeks (respectively) that can be added to Parental leave, though in Saskatchewan only the primary caregiver is eligible for the adoption leave. The EI programme offers Parental leave benefits, but not Maternity leave benefits for parents of newly adopted children. In Québec, adoption leave benefits can be shared by both parents and provides for 12 weeks at 70 per cent and 25 weeks at 55 per cent.

### Time off for the care of dependants

- British Columbia and New Brunswick allow three to five days of unpaid leave a year to care for immediate family members.
- In Québec, employees are entitled to ten days of unpaid leave per year, which can be used for a sick child or other family member under the *Loi sur les normes du travail* (minimum employment standards law).
- In Ontario, employees are entitled to a maximum of ten days of unpaid personal emergency leave per year, which can be used for a sick child or other family member.
- All jurisdictions have Compassionate Care leave provisions, which entitle employees to take time off to care for (or arrange care for) a family member who 'is at significant risk of death within a 26-week period.' On 3 January 2016, federal EI Compassionate Care benefits were extended from a maximum of six weeks in a 26-week period to a maximum of 26 weeks within a 52-week benefit period.
- The Canada Labour Code was also amended to provide a maximum duration of 28 weeks of Compassionate Care leave within a 52-week period: as of yet, no provincial/territorial jurisdiction has amended its legislation to allow for this longer period of Compassionate Care leave. To qualify for benefits, an employee must have worked 600 hours in the last 52 weeks and weekly earnings must decrease by 40 per cent. This inter alia leave, allows parents to take time off to care for a sick child even after 52 weeks have passed since the birth, or if leave periods have been exhausted.
- In 2014, Ontario passed legislation allowing for 'Family Caregiver Leave' – up to eight weeks of unpaid, job-protected leave to provide care or support to a family member with a serious medical condition (which is not life threatening). Until recently, workers who took such leave were not eligible for benefits under any government scheme while taking this leave.
- In December 2012, a new type of EI benefit was introduced: 'EI special benefits for Parents of Critically III Children.' It was created for parents of critically ill or injured children and became available in June 2013. Under this provision, up to 35 weeks of EI benefits were available, and could be shared by parents who

- both qualified for EI to provide care or support to one or more critically ill children under the age of 18.
- In December 2017, the federal government added a new special benefit (the Family Caregiver Benefit for Adults) which enables eligible workers to access 15 weeks of EI benefits to provide care to a 'critically ill adult' who has experienced a significant change in their health and requires the care or support of one or more family members. The benefit for Parents of Critically Ill Children was renamed as the Family Caregiver Benefit for Children. The 35 weeks of benefits may now be shared among any family members (or people considered to be like family) who meet the existing eligibility requirements for EI special benefits, requiring 600 insurable hours during the qualifying period. 15 Both benefits are also available to eligible self-employed individuals who have contributed to EI and may be combined with Compassionate Care leave benefits if the child/adult's health worsens. Claimants must provide a medical certificate, attesting that the child/adult is critically ill. To date, only a few provinces have amended their legislation to provide for matching periods of unpaid leave.

### Flexible working

- In the federal and Québec jurisdictions, a pregnant woman or nursing mother is entitled to ask her employer to temporarily modify her duties or to assign her to another position, if continuation of her present duties puts her health or that of her unborn child or nursing infant at risk.
- In Québec, a pregnant worker can qualify for workers' compensation if no other suitable position is available at her workplace.
- As of December 2017, employees in the federal jurisdiction have a right to request flexible working arrangements. However, regulations pertaining to this option have not yet been published and the right has not yet been brought into force.

### Specific provision for (breast)feeding

 There are no provisions for breast/bottle-feeding leaves in Canada.

<sup>15</sup> <a href="https://www.canada.ca/en/employment-social-development/campaigns/ei-improvements/adult-care.html">https://www.canada.ca/en/employment-social-development/campaigns/ei-improvements/adult-care.html</a>

# 2. Relationship between leave policy and early childhood education and care (ECEC) policy

The normal maximum period of post-natal leave benefits available in Canada (Maternity and Parental leave benefits combined) has been 50 weeks (11 months in Québec). There is no entitlement to ECEC at any age. Levels of attendance at formal (regulated) ECEC services for children over three years are below the average for the countries included in this review and for OECD countries. For actual attendance levels, see 'relationship between leave and ECEC entitlements' in the cross-country comparisons (at the front of this review/on the website).

In recent years, public awareness has grown about the lack of access to affordable, quality childcare, and especially the high cost of infant care. A recent OECD report found childcare costs in Canada to be among the highest out of 35 OECD countries: 'across the OECD the average two-income family spends about 15 per cent of its net income on childcare. In Canada, the ratio is as high as 22.2 per cent of net income.' 16 The costs are lower in Québec, where the state contributes largely. Even those who can afford the high fees or who qualify for a provincial fee subsidy face long waiting lists for the limited spaces available in licensed childcare centres and regulated family home day care. For these reasons, federal and provincial governments are being pressed to invest in early learning and childcare services. Some parent groups have also called for an extension of Parental leave duration.

In 2006, a then-newly elected federal Conservative government cancelled bilateral agreements with the provincial and territorial governments to invest in early childhood services. Instead, the federal government provided a taxable direct payment to parents, called the Universal Childcare Benefit (increased in 2015 from CAD\$100 [ $\in$ 66.49] per month to CAD\$160 [ $\in$ 106.39] per child under six years, and adding CAD\$60 [ $\in$ 39.90] for each child aged six to 17 years per month), and a tax benefit called the Canada Child Tax Benefit, for children under 18. Following a change in government in the fall of 2015, the Liberal government's 2016 federal budget replaced these benefits with a single, enhanced, non-taxable Canada Child Benefit. As of July 2018, the Canada Child Benefit<sup>17</sup> provides a maximum annual benefit of up to CAD\$6,496 [ $\in$ 4,319.48] per child under the age of six and up to CAD\$5,481 [ $\in$ 3,644.56] per child for those six to 17 years of age (both

OECD (2016), Society at a Glance 2016: OECD Social Indicators, OECD Publishing, Paris. Available at: http://dx.doi.org/10.1787/9789264261488-en
Canada Child Benefit and related provincial and territorial programmes. For the period from July 2018 to June 2019. Available at: <a href="https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4114/canada-child-benefit.html#whtnw">https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4114/canada-child-benefit.html#whtnw</a>

benefits programmes were in addition to a federal childcare expense deduction, which typically must be claimed by the parent with the lower net income).

In 2017, the federal government announced a policy framework, the Multilateral Early Learning and Child Care Framework, to invest a total of CAD\$7.5 [€4.99] billion over 11 years in order to increase the supply of early learning and childcare programmes, using the parameters of quality, accessibility, affordability, flexibility, and inclusivity. Bilateral agreements have been negotiated with each province, as service provision falls under provincial jurisdiction. These funds exclude Québec, which provides its own provincial childcare programme.

The 2017 and 2018 federal budgets committed significant funding (1.7 billion dollars [€1.13] over ten years) to an Indigenous Early Learning and Childcare Framework (ELCC). In Canada, Indigenous populations are made up of First Nations, Inuit, and Métis communities. Over the next ten years, the government has also committed up to 1.02 billion [€680 million] to support ELCC for First Nations childcare and this will be managed in partnership with First Nations communities. Up to \$111 [€7.31] million will support ELCC for the Inuit communities and will be managed in partnership with Inuit communities; and up to \$450 [€299.23] million will support ELCC for the Métis Nation and will be managed in partnership with the Métis Nation. 18

Across the country, outside Québec, all other jurisdictions have provincially/territorially/municipally funded, municipally delivered, childcare subsidy programmes. These programmes subsidise childcare for young children, from birth until they are 5 years old, as well as older children, both before and after school. Under this programme, only families who can provide continual proof that both parents (or a lone parent) are working or studying will be able to qualify, and childcare must be provided by a licensed early childhood programme or regulated childcare provider. Eligibility criteria are income-based and social, and there are minimal fees and surcharges in some provinces. While most parents do not qualify for municipal childcare subsidies, the subsidies are a crucial resource for lower-income parents, including parents who are students, enabling them to complete qualifications and/or work at lower paying jobs. Notably, these parents are the ones less likely to qualify for Parental leave entitlement and benefits. Levels of funding (and therefore access and waiting list times) vary by municipality and

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<sup>&</sup>lt;sup>18</sup> <a href="https://www.canada.ca/en/employment-social-development/news/2018/09/backgrounder-indigenous-early-learning-and-child-care-framework.html">https://www.canada.ca/en/employment-social-development/news/2018/09/backgrounder-indigenous-early-learning-and-child-care-framework.html</a>

province, and change over time: often, there are long waiting lists for a subsidy, except in Québec where the system is different.<sup>19</sup>

Most provinces start publicly funded kindergarten when the child is five years old. In Ontario, since 2014, full-day kindergarten for children between three years, eight months and six years of age has become universally available. It is not a compulsory programme. This policy change has reduced the demand for daytime childcare for this age group (four and five-year-olds), although not for after school programmes and summer care. Across the country, day care fees vary depending on provincial policies and market rates, with infant care being most expensive. Canada's patchwork of provincial/territorial childcare policies remains difficult, limiting children's access to high quality early childhood programmes, and impacting on family income and women's employment.<sup>20</sup> Several provinces are currently making efforts to expand childcare access and/or reduce parental fees, plus need to address issues such as the limited supply of qualified early childhood educators in order to maintain quality.

In Québec, there is a public day care programme, financed largely by the state, which initially offered day care at CAD\$5 [ $\in$ 3.33] a day. The February 2014 budget increased the amount parents pay for childcare, up from CAD\$7 [ $\in$ 4.66] a day to CAD\$8[ $\in$ 5.32] a day, starting in September 2014. The price is now linked to parental income, taking into account the number of children in the family, but the present provincial government, CAQ (Coalition Avenir Québec) is considering other changes, although nothing has been announced yet.

In Québec the basic daily fee contribution and the additional contribution are indexed annually, on 1 January. As of 1 January 2018, the basic contribution is CAD\$8.05 [ $\in$ 5.35] per day, per child. Families with a net income of CAD\$51,340 [ $\in$ 34,138.20] or less have no additional contribution to pay. The additional contribution increases to a daily rate of CAD\$8.75 [ $\in$ 5.82] for families with a net income of CAD\$51,340 [ $\in$ 34,138.20] to CAD\$77,005 [ $\in$ 51,204], with further increases up to a maximum of CAD\$13.90 [ $\in$ 9.24] per day, which corresponds to an income of CAD\$165,005 [ $\in$ 109,719], for a maximum daily rate of

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<sup>&</sup>lt;sup>19</sup> Macdonald, D. (2018) *Childcare Deserts in Canada.* Ottawa: Canadian Centre for Policy Alternatives.

<sup>&</sup>lt;sup>20</sup> For an overview of the costs of day care in Canadian cities, see Macdonald, D. and Friendly, M. (2019). *Developmental Milestones: Child Care Feeds in Canada's Big Cities*. 2018. Ottawa: Canadian Centre for Policy Alternatives.

CAD\$21.95 [€14.60]. Fees are reduced by 50 per cent for a second child and remain at the basic amount for a third or later child.<sup>21</sup>

# 3. Changes in Parental leave policy since April 2018

As of December 2017, parents who qualify for parental leave benefits under the federal EI programme have the option of selecting either up to 35 weeks of shareable benefits at 55 per cent of earnings (the standard option) or up to 61 weeks of benefits at 33 per cent of maximum insurable earnings (the extended option). A new EI Parental Sharing Benefit <sup>22</sup> was implemented on 17 March 2019. This policy provides for an additional five weeks of benefits under the standard option (up to 40 weeks) when couples share the benefits, and a maximum of an additional eight weeks when parents share benefits under the extended leave option. The aim of this programme is to enhance gender equality by encouraging more fathers to take a portion of Parental leave - in effect it provides for a period of designated Paternity leave. It is important to note that families are only eligible for this new option if both parents qualify for, and receive, benefits.<sup>23</sup> It also aims to be inclusive of all types of families, such as families with samesex parents and adoptive parents. The extra five or eight weeks are available only to parents of children born or placed with them for adoption on or after 17 March 2019.

### Working while on claim

As of 12 August 2018, it is possible for a claimant to receive Maternity and Parental leave benefits while continuing to work. If they are earning a maximum of 90 per cent of their previous earnings (in the 52 weeks before going on leave), which is equivalent to approximately four and a half days of work per week, they will receive 50 cents for every eligible benefits dollar. If a claimant works above this 90 per cent cap, their benefits are deducted dollar-for-dollar. If they choose to work a fulltime week, they will no longer be eligible to receive benefits (regardless of earnings), but this will not decrease the total amount of weeks payable

<sup>&</sup>lt;sup>21</sup> Government of Quebec. Daily day care costs (8 March 2017). Available at: Budget.finances.gouv.gc.ca.

<sup>&</sup>lt;sup>22</sup> https://www.fin.gc.ca/n18/docs/18-008 6-eng.pdf

<sup>&</sup>lt;sup>23</sup> For an overview of the high numbers of mothers who do not have access to maternity and parental benefits in Canada, see McKay, L., Mathieu, S., and Doucet, A. (2016). 'Parental-leave rich and Parental-leave poor: Inequality in Canadian labour market-based leave policies.' *Journal of Industrial Relations*, 58 (4):543-562. doi: 10.1177/0022185616643558.

on their claim. Working while on claim does not need a separate application. If claimants are already receiving maternity and/or parental benefits, they only need to declare their earnings online.

### Temporary 'Alternate Earnings' rule

This alternative to working while on claim is available to claimants until 14 August 2021. It is the option to keep the greater of \$75[€49.87] of earnings or 40 per cent of their benefits per week (equivalent to approximately one day of work per week), without any deductions being applied to those benefits. Earnings above this cap will result in dollar-for-dollar benefits deductions.

Individuals may be eligible for this option if they choose the 'Alternate Earnings' rule for an EI claim that was made under Pilot Project 20. They must have since filed a new claim for any type of EI benefit (in this context, Maternity and/or Parental leave benefits) that started on or after 12 August 2018. They also may be eligible if they are currently on an EI claim that started before 12 August 2018. The 'Alternate Earnings' option is only available during the three-year transition period from 12 August 2018 to 14 August 2021.

### Funded students and post-doctoral fellows

In the 2019 budget (tabled 19 March 2019), Parental leave duration was extended from 6 to 12 months for student researchers and post-doctoral fellows recieving federal research grants or scholarships. This programme is administered by federal research granting councils.

### 4. Uptake of leave

There is no source of information on unpaid uptake of leave entitlements. For receipt of leave benefits, there are three sources of information: a Statistics Canada national survey (the Employment Insurance Coverage Survey, EICS), Québec administrative data, and EI administrative data collected by the Employment Insurance Monitoring Commission. The EICS excludes the three territories and parents living on First Nation reserves. It also asks mothers about leave directly and asks mothers about fathers' use of leave. Fathers are not asked directly. Both the EICS and Employment and Social Development Canada (ESDC) sources sometimes report national figures, which obscure programme differences. ESDC provides annual information on EI maternity and parental benefits, with some disaggregation (see below for mothers' use of benefits). The most recent EI Monitoring and Assessment report covers the period from 1 April 2017 to 31 March 2018 and is the main source of published information on benefits received at this time. The report includes limited information about the uptake of the extended

Parental leave benefits option that was introduced in December 2017. However, at a recent national conference, a government official stated that 'as of December 30 2018, about 32,000 parents have chosen the extended parental benefit option since it began in December 2017.'<sup>24</sup>

In the most recent report available from the federal government (for 2017/18), of the 198,050 parental claims, 84.4 per cent were from women, while 15.6 per cent were from men. Correspondingly, women received 90.9 per cent of the total amount of benefits and men received 10.1 per cent. When mothers and fathers share leave, the average weeks of Parental leave used in 2017/18 was 22.8 for mothers and 10.4 for fathers. When they chose not to share, mothers took an average of 33.4 weeks' Parental leave and fathers took 28.2 weeks.<sup>25</sup> In Québec in 2018, parents shared Parental leave (i.e. each parent takes part of the leave) in 17 per cent of all QPIP birth files.

Using weeks and amounts of benefits claimed expressed per child (rather than per claim), analysis for 2017/18 indicates that, as in previous fiscal years, eligible parents used almost all the EI Maternity and Parental leave weeks to which they were entitled. The vast majority of mothers in receipt of maternity benefits (91.5 per cent) used the full 15 weeks available for an average duration of 14.7 weeks. In 2017/18, the average duration of parental benefit claims per child was 33.2 weeks for parents who decided to share the parental benefits, and 33 weeks when parents did not share benefits. Mothers who received both maternity and parental benefits used 47.7 of the 50 weeks of combined benefits available, approximately 95.4 per cent of the full entitlement.<sup>26</sup>

Because some of the information available combines Maternity and Parental leave and benefits, the section below is organised under two headings: 'mothers' and 'fathers.' Readers should note that statistics are kept separately for those who claim EI benefits under the federal plan and individuals in Québec who receive maternity, paternity or parental benefits under the QPIP.

Mothers

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<sup>&</sup>lt;sup>24</sup> Employment and Social Development Canada (2019). Presentation to Families in Canada Conference, March 27, 2019. Vanier Institute of the Family, Ottawa, ON.

<sup>&</sup>lt;sup>25</sup> Employment and Social Development Canada (2019) *2017/18 EI Monitoring and Assessment Report*. Available at: <a href="https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/monitoring2018.html">https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/monitoring2018.html</a>

<sup>&</sup>lt;sup>26</sup> Employment and Social Development Canada (2019) *2017/18 EI Monitoring and Assessment Report*. Available at: <a href="https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/monitoring2018.html">https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/monitoring2018.html</a>

The most recent ESDC Employment Insurance Monitoring and Assessment report indicates that in 2017/18, 171,470 Canadian mothers (excluding those from Québec) claimed EI maternity benefits, an increase of 0.7 per cent from the previous year. EICS survey data is used to report national numbers (not by benefit programme) of benefit coverage as follows. In 2017, 78.5 per cent of new mothers (those with a child aged 12 months or younger) had recent insurable employment: of these, 89.9 per cent received Maternity or Parental leave benefits. According to EICS survey data, Québec had the highest share of recent mothers with insurable employment, at 91.1 per cent, and the highest share of insured recent mothers who received Maternity or Parental leave benefits (97.1 per cent).<sup>27</sup> The share of new mothers in the rest of Canada with insurable employment who received maternity or parental benefits was 87.2 per cent in both 2017 and 2016.

The vast majority of mothers who receive maternity benefits (98.5 per cent) go on to receive Parental leave benefits. As noted above, under EI, women comprised 84.4 per cent of those receiving Parental leave claims in 2017/2018. Women tend to receive parental benefits for longer periods than men. In 2017/18, the average duration of parental benefits was 32.5 weeks for women compared to 16.2 weeks for men. The average weekly parental benefit for mothers receiving the standard benefit was CAD\$455 [€302.55] compared to CAD\$507 [€337.13] per week for fathers. Among those parents who opted for extended parental benefits at a lower income replacement rate, the average weekly benefit received was \$286 [€190.17] per week (\$285[€189.51] for women and \$310[€206.13] for men). Approximately half of parents who received parental benefits received the maximum weekly benefit available.<sup>28</sup>

**Fathers** 

In 2017/18, fathers accounted for approximately 15.6 per cent of those who claimed Parental leave benefits, a figure that has been fairly stable since 2010/11. Previous years had shown a steady increase in the uptake rate of Parental leave benefits among eligible fathers in Canada (excluding Québec), suggesting that more couples were sharing benefits. But this trend did not continue after 2011: outside Québec the

benefits. But this trend did not continue after 2011: outside Québec the percentage of fathers who claimed or intended to claim Parental leave decreased from 11 per cent in 2011 to 9.4 per cent in 2012, recovering

<sup>&</sup>lt;sup>27</sup> Statistics Canada. (2018) Employment Insurance Coverage Survey, 2017. Reported in *The Daily*, 15 November 2018.

<sup>&</sup>lt;sup>28</sup> Employment and Social Development Canada (2019) *2017/18 EI Monitoring and Assessment Report*. Annex 2. Available at:

https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/monitoring2018.html

somewhat in 2014 and 2015. In 2017, for all provinces combined (including Québec), the proportion of fathers who claimed or intended to claim Parental leave was 29.1 per cent, roughly the same as in 2016.<sup>30</sup> These data obscure major differences in the uptake of Parental leave by fathers in and outside of Québec. Specifically, outside of Québec only 11.9 per cent of recent fathers took or intended to claim Parental leave in 2017, compared to 81.2 per cent of fathers in Quebec.

Unfortunately, current data do not provide much information about the circumstances under which couples share Parental leave and benefits. What data do exist suggest that in 2017/18 fathers who shared Parental leave benefits with their spouse tended to claim an average of 10.4 weeks of benefits, while those who did not share benefits took, on average, 28.2 weeks of benefits.<sup>31</sup> The introduction of the QPIP (Québec Parental Insurance Plan), which includes leave that is exclusively for fathers, has had a huge impact on the number of fathers claiming or intending to claim leave in Québec since the introduction of the plan: from 27.8 per cent in 2005 to 81.2 per cent in 2017.<sup>32</sup> Data are not yet available on the numbers of fathers taking Parental leave since the new federal EI Parental Sharing Benefit was introduced.

On average, fathers who receive benefits following a birth take significantly fewer weeks than women who receive benefits. According to Statistics Canada, in 2010 those Canadian fathers taking leave, including in Québec, took an average of nine weeks of paid Parental leave, compared to 28 weeks for women. 33 The trend has been for fathers to take fewer weeks each year (i.e. the average was 11 weeks in 2009, but only eight weeks in 2011). Excluding Québec, fathers took an average of 18 weeks' Parental leave benefits in 2009, 14 weeks in 2010, and 13 weeks in 2011. The 2017/2018 EI Monitoring and Assessment Report indicated that fathers received an average of 16.2 weeks of parental benefits following birth or adoption, compared to 32.5 weeks for mothers under the standard parental benefit option. 34 The difference in numbers between data sources can be partly explained by the fact that the Statistics Canada data include both biological and

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<sup>&</sup>lt;sup>30</sup> Statistics Canada (2018) *Employment Insurance Coverage Survey 2017*. Reported in *The Daily*, 15 November 2018.

<sup>&</sup>lt;sup>31</sup> Employment and Social Development Canada (2019) *2017/18 EI Monitoring and Assessment Report*. Available at: <a href="https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/monitoring2018.html">https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/monitoring2018.html</a>

<sup>&</sup>lt;sup>32</sup> Statistics Canada. (2018) Employment Insurance Coverage Survey, 2017. Reported in *The Daily*, 15 November 2018.

<sup>&</sup>lt;sup>33</sup> Unpublished data from Statistics Canada Special Surveys Division.

<sup>&</sup>lt;sup>34</sup> Employment and Social Development Canada (2019) *2017/18 EI Monitoring and Assessment Report*. Annex 2. Available at: <a href="https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/monitoring2018.html">https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/monitoring2018.html</a>

adoptive parents and are collected per calendar year rather than per fiscal year.