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Education Spending in Public Schools in Canada

2022 Edition

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Contents

Executive Summary / i

Introduction / 1

Education Spending and Enrolment in Public Schools / 2

Understanding the Increases in Education Spending / 12

Conclusion / 19

References / 20

Appendix / 22

About the Authors / 26

Acknowledgments / 26

Publishing Information / 27

Supporting the Fraser Institute / 28

Purpose, Funding, and Independence / 28

About the Fraser Institute / 29

Peer review—validating the accuracy of our research / 29

Editorial Advisory Board / 30

Executive Summary

This study reviews changes in education spending on public schools in Canada from 2012/13 to 2019/20. The results clearly demonstrate that education spending on public schools has increased nationally and in most provinces during this time period, even when we account for inflation and enrolment changes. Moreover, the data indicates that compensation continues to be the costliest component of public education spending and contributed more to the growth of education spending than any other component.

To properly evaluate public education spending in Canada, we have analyzed the effects of price changes (inflation) and enrolment increases or decreases by province. Nationally, student enrolment in public schools grew by 4.1% between 2012/13 and 2019/20. The biggest increases in enrolment occurred in Alberta (15.5%) and Saskatchewan (9.6%). Two Atlantic provinces experienced a drop in enrolment: Newfoundland and Labrador saw the largest decline at 5.8%, while New Brunswick enrolment fell by 2.1%.

Per-student spending (inflation-adjusted) increased by 1.4% nationally from 2012/13 to 2019/20. Seven of the ten provinces saw real per-student spending increase over this timeframe. Nova Scotia had the largest increase (17.5%), followed by Prince Edward Island (17.2%), and Quebec (12.7%). Three provinces saw a decline in per-student spending (inflation-adjusted): Ontario, Saskatchewan, and Alberta.

Separating operational and capital expenditures allows for a more detailed analysis of education spending. When we remove capital expenditures (physical infrastructure, i.e. new schools), the country's real per-student spending increased by 0.4% between 2012/13 and 2019/20. Prince Edward Island's operational per-student spending increased at a larger rate than that of the other nine provinces, at 25.8%. Alberta, Saskatchewan, and Ontario experienced declines in inflation-adjusted per-student spending when capital expenditures are excluded.

In 2019/20, annual spending on public education in Canada increased by \$898 million more than was necessary to account for changes in enrolment and inflation. Had inflation-adjusted per-student spending remained constant from 2012/13 to 2019/20, total spending would have been 1.2% lower. In seven of the ten provinces, total spending exceeded the amount necessary to keep up with inflation and enrolment changes. Nova Scotia's education spending exceeded the level of spending needed to offset enrolment and price changes by 14.2%.

There were substantial changes in the ranks of various provinces for per-student (inflation-adjusted) public education spending between 2012/13 and 2019/20. In 2012/13, Alberta had the third highest per-student spending among the provinces. Eight years later, the province ranked last in the same category. Similarly, Saskatchewan shifted from the highest per-student spender in the country to the sixth highest spender.

In contrast, Newfoundland and Labrador went from the fifth highest per-student spender to the highest over the eight-year period. Other Atlantic provinces have relatively

high per-student spending amounts in 2019/20. New Brunswick maintained its spot as the second highest per-student spender. Prince Edward Island moved up from the ninth highest per-student spender to fifth highest and Nova Scotia climbed from the seventh highest per-student spender in 2012/13 to fourth highest in 2019/20.

Similar results are observed in the operational spending category. In 2012/13, Saskatchewan and Alberta ranked second and third, respectively, on operational education per-student (inflation-adjusted) spending. Nearly a decade later, Saskatchewan and Alberta ranked sixth and ninth, respectively, in this category. New Brunswick retained its position as the highest per-student spender on operations. Nova Scotia rose from seventh position in 2012/13 to second highest spender in 2019/20, while Prince Edward Island climbed from ninth to fourth and Newfoundland & Labrador rose from fifth to third.

Compensation (salaries, wages, fringe benefits, and pensions) contributed the most to the total growth in spending from 2012/13 to 2019/20. Compensation spending grew from \$45.6 billion in 2012/13 to \$54.4 billion in 2019/20, an increase of 19.4%. Salaries and wages increased by 17.3%, from \$36.7 billion in 2012/13 to \$43.1 billion in 2019/20, and accounted for 72.2% of the overall compensation increase. However, as a share of total education spending in public schools, salaries and wages declined slightly from 59.7% in 2012/13 to 59.5% in 2019/20.

Fringe benefits experienced the highest growth of all compensation categories, rising from \$5.5 billion in 2012/13 to \$7.3 billion in 2019/20—an increase of 33.2%. Pension costs also grew significantly, increasing from \$3.4 billion (2012/13) to \$4.0 billion (2019/20). Capital spending saw the second highest growth rate of any spending category from 2012/13 to 2019/20—an increase of 31.3%. Capital spending increased from \$4.9 billion to \$6.5 billion during this time period. As a share of total spending, capital spending increased from 8.0% in 2012/13 to 9.0% in 2019/20.

It is clear from the data presented that from 2012/13 to 2019/20 inflation-adjusted per-student education spending in public schools has increased nationally and in seven of the ten provinces. Nationally, education spending has increased by more than necessary to offset the effects of growth in enrolment and inflation, equating to billions of dollars in additional spending.

Introduction

This study aims to provide Canadians with an update on the state of public education in Canada by focusing on a key component—education spending in public schools. We review per-student education spending (inflation-adjusted) for both primary and secondary education (referred to as K–12) over eight years, from 2012/13 to 2019/20. This study looks closely at operational spending in K–12 education with capital expenditure removed.

History of the Study

This study is an update to previous work, including MacPherson, Emes, and Li (2021); Hill, Li, and Emes (2021, 2019); MacLeod and Emes (2019, 2017a, 2017b); and Clemens, Emes, and Van Pelt (2016). The base year in this study is 2012/13 (earliest year of data availability at Statistics Canada) and it covers an eight-year reference period.

Organization of the Study

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

Education Spending and Enrolment in Public Schools

This part of the study is divided into six main sections. First, we review the increase in total education spending on public schools by province and nationally from 2012/13 to 2019/20. Second, we review enrolment in public schools by province and nationally, over the same period. Third, to adjust for enrolment changes, we calculate per-student spending using data from parts one and two. Section four adjusts the data for inflation (that is, price changes). Section five looks at operational education spending, with capital spending removed, to review the level of education spending in each province aside from spending on physical infrastructure and associated costs. Finally, section six reviews what the increase in education spending would have been, if spending increased proportionally to enrolment and inflation only, to provide a clear comparison to the actual increase in spending.

1. Education Spending on Public Schools

This section examines total education spending in public schools over the last eight years (2012/13–2019/20). It is important to note that this measure is limited to spending on public schools rather than public education. As a result, government spending on independent schools in Quebec and the four Western provinces is excluded.

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

In addition, the dataset used in this study includes several categories of spending on public schools that are often ignored or purposefully excluded, such as spending on capital (mainly new school construction and/or renovations) and contributions to teachers’ pension plans. The definition of education spending used for this dataset is the following: “public elementary and secondary education expenditures” less “direct government expenditures on public education by the Department of National Defence”, “federal school expenditures”, and “special education expenditures on public education” (Statistics Canada, 2022a).

Table 1 reviews education spending in public schools from 2012/13 to 2019/20. **Figure 1** illustrates the increase in education spending over the same period by province. In total, education spending in Canada increased from \$61.5 billion in 2012/13 to \$72.5 billion in 2019/20. This represents a 17.8% increase in nominal spending, or \$11.0 billion.

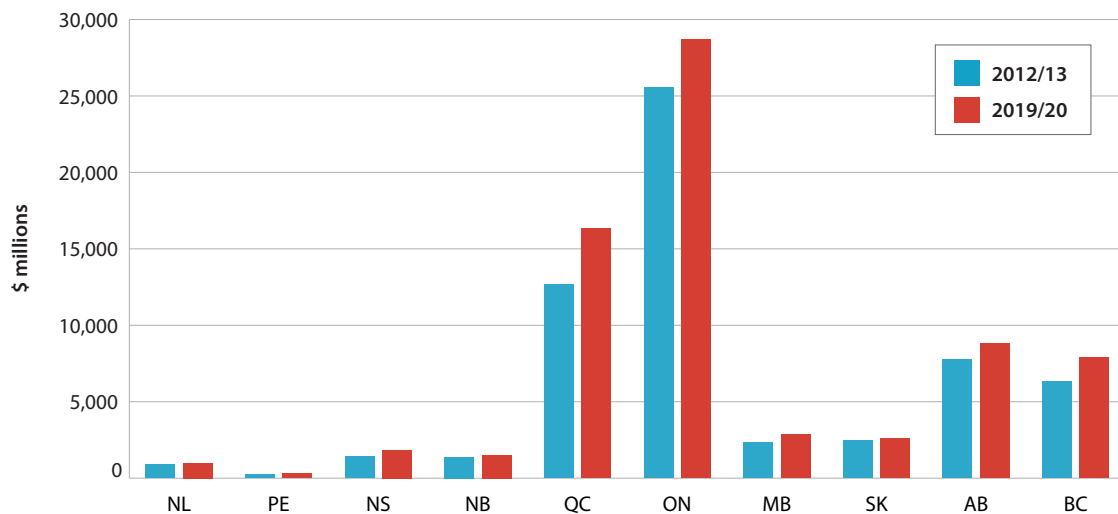
Table 1: Spending on Public Schools, 2012/13 and 2019/20

	2012/13	2019/20	2012/13–2019/20	
	\$ millions		Nominal change (\$ millions)	% change
Canada	61,529	72,489	10,960	17.8%
NL	876	984	108	12.3%
PE	229	293	65	28.2%
NS	1,438	1,850	412	28.7%
NB	1,383	1,526	143	10.3%
QC	12,660	16,327	3,667	29.0%
ON	25,535	28,705	3,170	12.4%
MB	2,335	2,863	528	22.6%
SK	2,477	2,607	130	5.2%
AB	7,775	8,816	1,041	13.4%
BC	6,320	7,910	1,590	25.2%

Source: Statistics Canada, 2022a.

While Quebec and Ontario have the highest spending in dollar terms, Quebec saw the largest percentage increase in nominal spending at 29.0%. Nova Scotia and Prince Edward Island followed closely behind with the second and third highest increase in spending at 28.7% and 28.2% respectively. Every other province experienced an increase in education spending from 2012/13 to 2019/20.

Figure 1: Spending on Public Schools, by Province, 2012/13 and 2019/20



Source: Statistics Canada, 2022a.

2. Enrolment in Public Schools

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

Table 2 includes enrolment in public schools across provinces and nationally, from 2012/13 to 2019/20. Nationally, enrolment increased by 4.1% from 2012/13 to 2019/20. Only two provinces saw a decrease in enrolment: Newfoundland and Labrador decreased by 5.8%, and New Brunswick by 2.1%. Nova Scotia had the smallest increase in enrolment among provinces with growth of only 0.5%. On the other hand, public-school enrolment in Alberta increased by 15.5% from 2012/13 to 2019/20, the biggest increase of any province. Saskatchewan saw the second highest increase during this time, at 9.6%. Manitoba and Quebec also experienced notable increases.

Table 2: Enrolment (Number of Students) in Public Schools, 2012/13 to 2019/20

	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	% change, 2012/13 to 2019/20
Canada	5,047,059	5,048,529	5,052,069	5,068,404	5,117,265	5,159,946	5,212,452	5,254,992	4.1%
NL	67,476	67,293	67,167	66,654	66,183	65,283	64,188	63,573	-5.8%
PE	20,406	20,133	19,938	19,713	20,007	20,187	20,361	20,733	1.6%
NS	122,643	121,026	119,382	118,152	118,566	118,962	120,603	123,237	0.5%
NB	101,079	99,921	98,904	97,911	97,842	97,755	97,896	98,964	-2.1%
QC	1,176,852	1,183,488	1,187,103	1,196,667	1,210,680	1,216,800	1,231,062	1,234,254	4.9%
ON	2,031,195	2,015,385	2,003,238	1,993,431	2,006,700	2,020,245	2,040,480	2,056,059	1.2%
MB	179,292	179,109	179,736	181,023	183,015	184,710	186,519	187,893	4.8%
SK	169,728	171,987	174,747	177,081	180,651	182,655	183,972	186,066	9.6%
AB	591,399	608,166	625,680	640,872	652,272	665,877	673,788	683,280	15.5%
BC	564,528	558,984	552,786	553,374	557,625	563,241	568,983	576,000	2.0%

Sources: Statistics Canada, 2022b, 2022e.

3. Spending Per Student in Public Schools

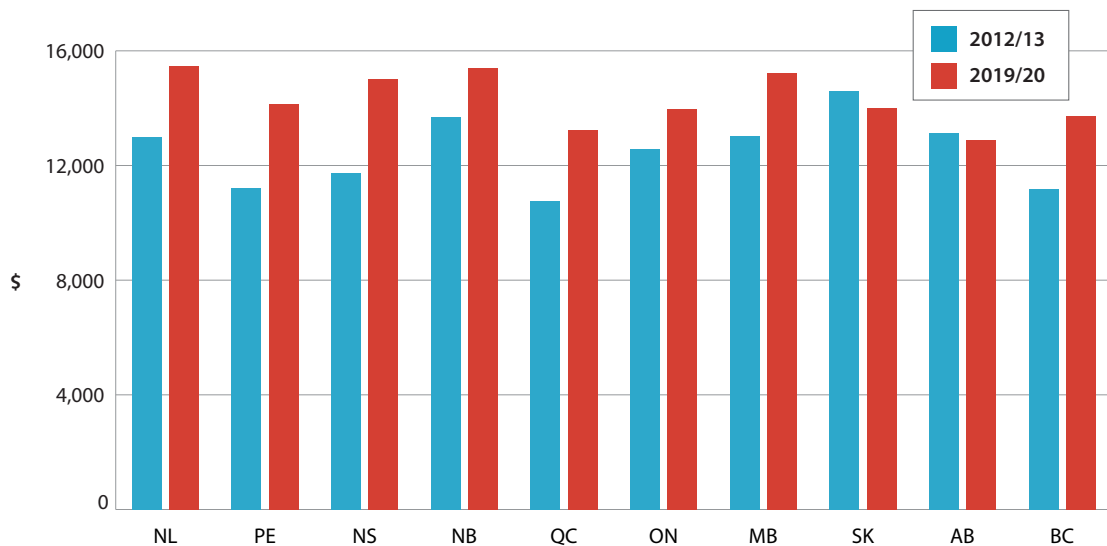
An increase in total enrolment in public schools means that the increase in per-student spending is lower than the simple aggregated spending presented previously. To account for changes in enrolment, it is useful to assess per-student spending. **Table 3** presents per-student spending across provinces and nationally, from 2012/13 to 2019/20. **Figure 2** illustrates per-student spending by province in 2012/13 and 2019/20.

Table 3: Spending (\$) Per Student in Public Schools, 2012/13 to 2019/20

	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	% change, 2012/13 to 2019/20
Canada	12,191	12,481	12,763	13,140	13,315	13,798	14,071	13,794	13.2%
NL	12,981	12,909	13,185	13,560	13,521	12,992	12,828	15,475	19.2%
PE	11,203	12,231	12,492	12,429	12,621	13,752	14,008	14,141	26.2%
NS	11,727	12,167	12,834	13,133	13,135	14,726	14,910	15,014	28.0%
NB	13,680	13,294	13,830	14,419	14,768	15,000	15,486	15,416	12.7%
QC	10,758	11,132	11,375	11,180	11,543	12,430	12,887	13,228	23.0%
ON	12,572	13,050	13,357	13,655	13,894	14,394	14,821	13,961	11.1%
MB	13,024	13,872	14,210	14,528	14,734	14,815	15,434	15,237	17.0%
SK	14,597	14,895	14,837	16,130	15,427	16,037	14,192	14,011	-4.0%
AB	13,146	13,172	13,317	14,551	14,456	13,923	13,636	12,902	-1.9%
BC	11,195	10,874	11,162	11,809	11,879	12,641	13,219	13,733	22.7%

Sources: Statistics Canada, 2022a, 2022b, 2022e.

Figure 2: Spending Per Student in Public Schools, by Province, 2012/13 and 2019/20



Sources: Statistics Canada, 2022a, 2022b, 2022e.

In total, Canada saw an increase in per-student spending of 13.2%. This is lower than the initially reported increase of 17.8% in aggregate spending because total enrolment increased by 4.1%. All provinces except Alberta and Saskatchewan recorded increases in per-student spending in public schools from 2012/13 to 2019/20. Nova Scotia saw the highest increase in per-student spending over this period, from \$11,727 to \$15,014, an increase of 28.0%. Prince Edward Island saw the next-highest increase in per-student spending, rising from \$11,203 to \$14,141, or 26.2%, over the period. Several other provinces saw a marked increase, including Quebec (23.0%), British Columbia (22.7%), and Newfoundland and Labrador (19.2%). New Brunswick increased their per student spending by 12.7% and Ontario grew theirs by 11.1%. Saskatchewan and Alberta both recorded a decrease at 4.0% and 1.9% respectively in per-student spending.

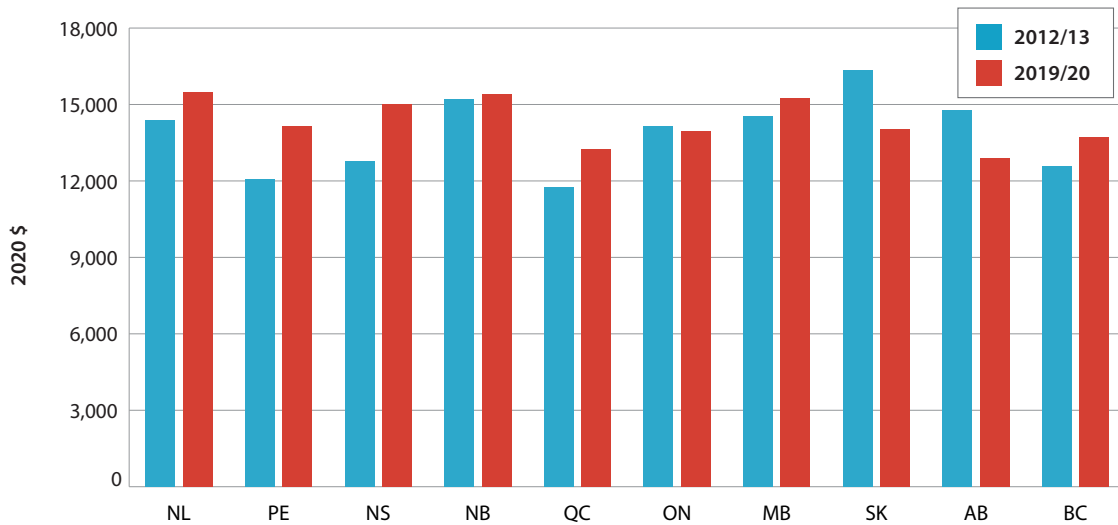
4. Accounting for Inflation

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

This section also recalculates per-student spending, adjusting for inflation (measured in real \$2020). **Figure 3** and **table 4** present the recalculated numbers. Per-student spending adjusted for inflation (price changes) increased by 1.4% nationally from 2012/13 to 2019/20. Put another way, after accounting for the effects of enrolment and price changes, Canada saw an increase in spending of \$194 per student over this time frame. Nova Scotia saw the highest percentage increase at 17.5%, or an additional \$2,241 per student. There were also marked increases in inflation-adjusted, per-student spending in Prince Edward Island (17.2%), Quebec (12.7%), British Columbia (9.0%), Newfoundland and Labrador (7.6%) and Manitoba (4.7%). Three provinces saw a decrease in inflation-adjusted, per-student spending: Saskatchewan, Alberta, and Ontario. Saskatchewan saw a decrease of 14.2% Alberta, a decrease of 12.6%, and Ontario, a decrease of 1.3% from 2012/13 to 2019/20.

While national per-student spending increased in table 3, this did not account for the effects of inflation. After adjusting for changes in enrolment and price levels, per-student spending still increased nationally. Notably, table 3 showed nominal per-student spending increased in Ontario. However, table 4 demonstrates that per-student spending in Ontario actually declined once we account for inflation. For other provinces that had nominal increases in per-student spending, the percentage increases in per-student spending in table 4 are less than those in table 3 because that table did not account for the effects of inflation. It is notable, however, that, after adjusting for changes in enrolment and price levels, per-student spending still increased in seven of the ten provinces.

Figure 3: Spending Per Student in Public Schools, Adjusted For Price Changes, by Province, 2012/13 and 2019/20



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

Table 4: Spending (\$2020) Per Student in Public Schools, Adjusted for Price Changes, 2012/13 to 2019/20

	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	% change, 2012/13 to 2019/20
Canada	13,601	13,657	13,812	14,020	13,989	14,170	14,175	13,794	1.4%
NL	14,383	14,035	14,268	14,287	13,910	13,152	12,855	15,475	7.6%
PE	12,070	12,964	13,323	13,104	13,066	13,914	14,008	14,141	17.2%
NS	12,773	13,027	13,687	13,835	13,680	15,009	14,953	15,014	17.5%
NB	15,193	14,551	15,065	15,363	15,376	15,291	15,520	15,416	1.5%
QC	11,739	11,980	12,114	11,821	12,080	12,796	12,994	13,228	12.7%
ON	14,146	14,345	14,511	14,571	14,579	14,756	14,918	13,961	-1.3%
MB	14,559	15,223	15,409	15,558	15,524	15,225	15,513	15,237	4.7%
SK	16,338	16,284	15,960	17,167	16,150	16,410	14,273	14,011	-14.2%
AB	14,758	14,417	14,413	15,574	15,235	14,329	13,788	12,902	-12.6%
BC	12,594	12,109	12,295	12,774	12,582	13,035	13,320	13,733	9.0%

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

5. Education Spending Excluding Capital Expenditure

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

Table 5 presents inflation-adjusted per-student operational spending, with capital spending removed, across provinces and nationally, from 2012/13 to 2019/20. **Figure 4** illustrates inflation-adjusted operational spending per student, with capital spending removed, by province in 2012/13 and 2019/20.

Table 5: Operational Spending (\$2020) Per Student in Public Schools, Adjusted for Price Changes, 2012/13 to 2019/20

	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	% change, 2012/13 to 2019/20
Canada	12,509	12,538	12,705	12,780	12,749	12,957	12,919	12,560	0.4%
NL	13,282	12,691	12,981	13,076	12,729	12,690	12,354	14,625	10.1%
PE	11,238	12,964	13,323	13,104	13,066	13,914	14,008	14,141	25.8%
NS	12,747	12,932	13,588	13,751	13,589	14,931	14,907	14,969	17.4%
NB	15,139	14,487	15,006	15,276	15,302	15,217	15,444	15,354	1.4%
QC	10,511	10,746	10,775	10,576	10,863	11,371	11,353	11,462	9.1%
ON	12,883	13,040	13,294	13,390	13,267	13,497	13,474	12,769	-0.9%
MB	13,450	13,679	13,922	14,189	14,290	14,175	14,135	13,880	3.2%
SK	14,654	14,527	14,601	14,465	14,282	13,898	13,808	13,492	-7.9%
AB	14,255	13,916	13,730	13,782	13,556	13,245	12,996	12,147	-14.8%
BC	11,508	11,116	11,417	11,998	11,745	12,054	12,182	12,177	5.8%

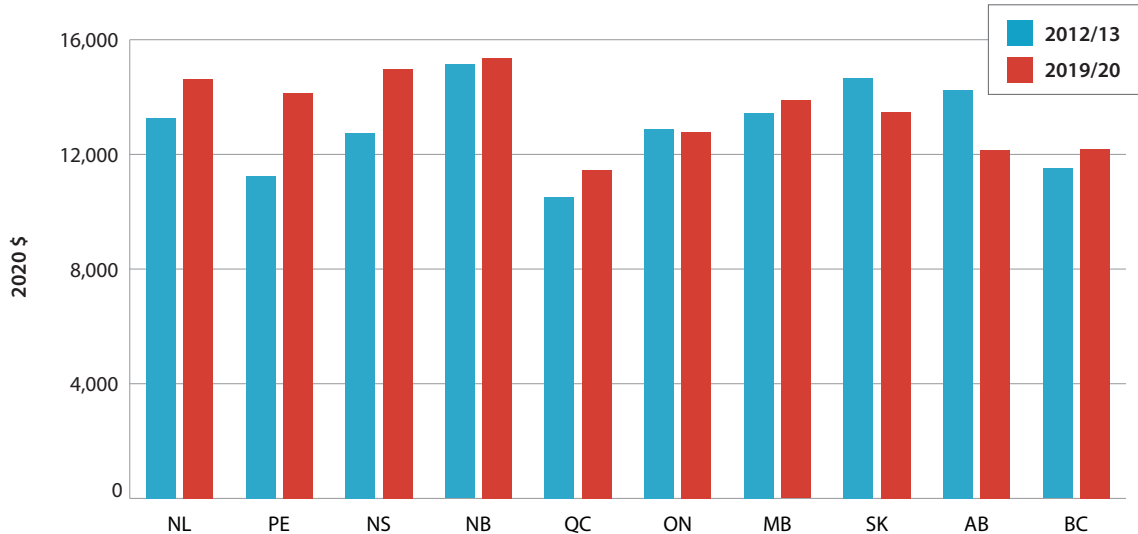
Note: Operational spending excludes capital expenditure.

Sources: Statistics Canada, 2022a, 2022b, 2022c, 2022d, 2022e.

In total, Canada experienced an increase in per-student, inflation-adjusted operational spending of 0.4% between 2012/13 and 2019/20, or \$51 per student. After excluding capital spending, Prince Edward Island's spending has increased at a higher percentage than the other nine provinces, at 25.8% over this time period, or \$2,903 per student. Three provinces' inflation-adjusted, per-student operational spending decreased over this time period: Alberta decreased by 14.8%, Saskatchewan by 7.9%, and Ontario by 0.9%. The percentage increase from 2012/13 to 2019/20 after capital spending has been excluded is, for Prince Edward Island, 8.7 percentage points higher than the spending shown in table 4, and for Newfoundland and Labrador, 2.5 percentage points higher.

This indicates that operational spending is increasing more quickly than capital spending in these two provinces. Quebec, New Brunswick, Nova Scotia, Manitoba, and British Columbia experienced a smaller percentage increase in spending after capital spending was excluded, suggesting the increase in per-student capital spending is faster than the increase in per-student operational spending from 2012/13 to 2019/20 for those five provinces.

Figure 4: Operational Spending Per Student in Public Schools, Adjusted for Price Changes, by Province, 2012/13 and 2019/20



Note: Operational spending excludes capital expenditure.

Sources: Statistics Canada, 2022a, 2022b, 2022c, 2022d, 2022e.

6. The Increases in Total Spending in Context

The changes in total inflation-adjusted, per-student education spending across the provinces are quite mixed, ranging from a decrease of 14.2% in Saskatchewan to an increase of 17.5% in Nova Scotia (table 4). It is important to provide context to determine how large or small the changes actually are. To do so, this section compares actual education spending to the spending expected when inflation and changes in enrolment are taken into account. This analysis is based on a counterfactual assumption wherein education spending is calculated for 2019/20 based on the per-student level observed in 2012/13, adjusted for changes in enrolment and inflation. In other words, this section compares actual aggregate spending on public schools in 2019/20 with what the total spending would have been if the levels of inflation-adjusted, per-student spending on public schools remained constant from 2012/13 to 2019/20.

Table 6 presents the actual and counterfactual (adjusted) spending in public schools for 2019/20, as well as the difference between these two values. The first column shows the actual level of spending on public schools. The second column, “Adjusted spending”, illustrates spending based on the counterfactual assumption, or what total education

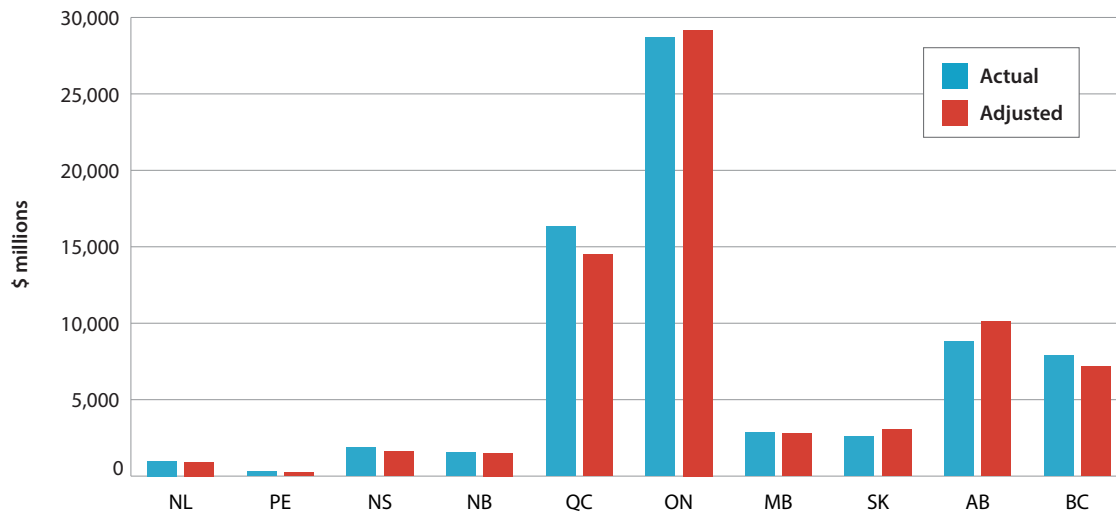
spending on public schools in 2019/20 would have been had the inflation-adjusted, per-student spending levels been maintained from the 2012/13 base year. **Figure 5** illustrates the comparison across provinces.

Table 6: Actual and Adjusted Spending (\$ millions) on Public Schools, 2019/20

	Actual spending	Adjusted spending	Difference	% difference
Canada	72,489	71,592	-898	-1.2%
NL	984	928	-56	-5.7%
PE	293	255	-38	-12.9%
NS	1,850	1,588	-262	-14.2%
NB	1,526	1,513	-13	-0.9%
QC	16,327	14,476	-1,851	-11.3%
ON	28,705	29,180	475	1.7%
MB	2,863	2,783	-80	-2.8%
SK	2,607	3,067	460	17.6%
AB	8,816	10,113	1,297	14.7%
BC	7,910	7,193	-717	-9.1%

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

Figure 5: Actual and Adjusted Spending on Public Schools, 2019/20



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

Nationally, between 2012/13 to 2019/20, total education spending exceeded the amount required to account for changes in enrolment and inflation by \$898 million. In percentage terms, if inflation-adjusted, per-student spending had remained constant over this period, actual spending in public schools in 2019/20 would have been 1.2% lower.

Provincially, Nova Scotia's actual spending was the highest of any province relative to what would have been required to adjust for changes in enrolment and inflation: the province spent 14.2% (\$262 million) more in 2019/20. Six other provinces had increases in education spending that exceeded what is required to offset the effects of inflation and enrolment changes: Newfoundland and Labrador, Prince Edward Island, New Brunswick, Quebec, Manitoba, and British Columbia. However, the remaining provinces increased education spending by an amount that was less than what is required to offset inflation and enrolment changes. If inflation-adjusted per-student spending had remained constant over the last eight years (2012/13–2019/20) in Saskatchewan, Alberta, and Ontario, actual spending in public schools would've been higher for these provinces.

Understanding the Increases in Education Spending

This section extends the analysis of education spending in Canada to provide a more comprehensive review of the components of spending, provincially and nationally, from 2012/13 to 2019/20. Our analysis of education spending is based on data provided to Statistics Canada by provincial governments. While Statistics Canada’s data tables are an excellent resource for understanding education spending, there are weaknesses in the underlying provincially provided data. [1] One key challenge stems from the data definitions, which are established by the provinces themselves and not Statistics Canada. Definitional differences among provinces and changes to spending categories over time can affect the quality of the data.

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

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

Table 7 shows the dollar value of aggregate education spending in public schools in Canada by spending category, the growth in spending for each category, and the contribution of each to total growth in spending in 2012/13 to 2019/20.

[1] For more information on the types of data collected by Statistics Canada and their relative strengths and weaknesses, see Types of Data Collection at <<https://www150.statcan.gc.ca/n1/edu/power-pouvoir/ch2/types/5214777-eng.htm>>.

Table 7: Allocation of Spending (\$ millions) on Education in Canada, 2012/13 to 2019/20

	2012/13		2019/20		2012/13 to 2019/20		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	45,588	74.1	54,411	75.1	8,823	80.5	19.4
Salaries & wages	36,736	59.7	43,107	59.5	6,371	58.1	17.3
Fringe benefits	5,460	8.9	7,271	10.0	1,811	16.5	33.2
Pensions	3,393	5.5	4,034	5.6	641	5.8	18.9
Capital	4,940	8.0	6,489	9.0	1,549	14.1	31.3
Other	11,001	17.9	11,589	16.0	589	5.4	5.4
Total	61,529		72,489		10,960		17.8

Sources: Statistics Canada, 2022a, 2022d.

An overwhelming proportion of the increase was spent on *compensation*, the costs for which grew from \$45.6 billion in 2012/13 to \$54.4 billion in 2019/20, an increase of \$8.8 billion or 19.4%. The increase in compensation costs represents 80.5% of the total increase of \$11.0 billion in education spending in public schools between 2012/13 and 2019/20. It is important to understand how each of the three sub-categories contributed to the overall increase in spending on compensation.

Salaries and wages accounted for the largest share of growth in compensation spending at 72.2%. This spending category increased from \$36.7 billion in 2012/13 to over \$43.1 billion in 2019/20, an increase of 17.3%. As a share of total education spending in public schools, salaries and wages decreased slightly from 59.7% in 2012/13 to 59.5% in 2019/20.

Fringe benefits rose from \$5.5 billion in 2012/13 to \$7.3 billion in 2019/20, a 33.2% increase. The increase in fringe benefits explains 20.5% of the overall increase in compensation spending. The cost of fringe benefits as a share of total education spending in public schools increased from 8.9% in 2012/13 to 10.0% in 2019/20.

Pension costs increased over this time period, rising from \$3.4 billion in 2012/13 to \$4.0 billion in 2019/20, a 18.9% increase. This increase explains 7.3% of the overall increase in compensation costs. Pension costs as a share of total education spending on public schools increased slightly, from 5.5% in 2012/13 to 5.6% in 2019/20.

Capital spending increased from \$4.9 billion in 2012/13 to \$6.5 billion in 2019/20, a 31.3% increase. Capital spending represents 14.1% (\$1.6 billion) of the overall increase in education spending (\$11.0 billion) in public schools. As a share of total education spending in public schools, capital spending rose from 8.0% in 2012/13 to 9.0% in 2019/20.

Other spending recorded the smallest increase of any category of spending in public schools over this time period at 5.4%. As a share of total education spending, it declined from 17.9% in 2012/13 to 16.0% in 2019/20.

Spending on Pensions

Tables 8 to 13 provide more details about spending on pensions, fringe benefits, and capital investments in aggregate, both provincially and nationally. **Table 8** contains the dollar value for contributions to teachers' pensions made by seven of the ten provincial governments in Canada, as well as the total contribution by these provincial governments, from 2012/13 to 2019/20. [2] Among the provinces for which data was available, Nova Scotia saw the fastest growth in contributions to teachers' pensions from 2012/13 to 2019/20, at a rate of 55.4%. [3] Saskatchewan had the second highest growth rate in this category, at 36.6%, followed by Quebec at 35.8%. [4]

Table 9 shows the annual growth in government contributions to teachers' pensions for Canada and the provinces. Across Canada, pension spending grew by 2.5% annually, on average, between 2012/13 and 2019/20. In line with total growth over the period, Nova Scotia experienced the highest average annual growth in contributions to teachers' pensions at 6.6%. Quebec saw the second highest average annual growth at 5.1. All provinces with available data, other than New Brunswick, experienced positive average annual growth in spending on teacher pensions from 2012/13 to 2019/20.

Table 8: Spending (\$ millions) on Teachers' Pensions, 2012/13 to 2019/20

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Change	Share of change (%)	Growth (%)
Canada	3,393	3,594	3,772	3,913	4,013	4,145	4,056	4,034	641		18.9
NL	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PE	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NS	60	61	64	72	82	91	92	94	33	5.2	55.4
NB	153	55	68	78	80	85	87	86	-67	-10.5	-44.0
QC	602	769	792	769	776	864	751	817	215	33.6	35.8
ON	1,396	1,466	1,531	1,601	1,643	1,666	1,678	1,570	175	27.3	12.5
MB	152	160	167	183	189	192	195	197	45	7.1	29.7
SK	279	274	302	337	361	361	370	381	102	15.9	36.6
AB	750	808	848	873	882	885	883	888	137	21.4	18.3
BC	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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

Source: Statistics Canada, 2022a.

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

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

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

Table 9: Growth (%) in Spending on Teachers' Pensions, 2012/13 to 2019/20

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Average annual growth (%)
Canada	n/a	5.9	5.0	3.7	2.6	3.3	-2.2	-0.5	2.5
NL	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PE	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NS	n/a	1.4	4.9	12.9	13.5	11.2	0.7	1.9	6.6
NB	n/a	-63.8	22.1	15.4	1.8	7.0	1.5	-0.7	-2.4
QC	n/a	27.9	3.0	-2.9	0.9	11.4	-13.1	8.8	5.1
ON	n/a	5.1	4.4	4.6	2.7	1.4	0.7	-6.4	1.8
MB	n/a	5.1	4.3	9.4	3.7	1.1	1.8	1.3	3.8
SK	n/a	-1.8	10.3	11.3	7.3	0.0	2.3	3.2	4.7
AB	n/a	7.7	5.0	2.9	0.9	0.4	-0.2	0.5	2.5
BC	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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

Source: Statistics Canada, 2022a.

Spending on Fringe Benefits

The growth in fringe benefits exceeded aggregate growth for total spending, at 33.2%. As shown in **table 10**, this represents an increase from \$5.5 billion (2012/13) to \$7.3 billion (2019/20), or \$1.8 billion in additional spending. In nominal dollars, Ontario saw the largest increase in spending (\$814 million), followed by Quebec (\$265 million), Alberta (\$195 million) and British Columbia (\$170 million) from 2012/13 to 2019/20. These four provinces accounted for 79.7% of the total increase in spending on fringe benefits in public schools in Canada. Ontario alone accounted for nearly half of the total increase in spending on fringe benefits. All ten provinces saw an increase in nominal spending on fringe benefits from 2012/13 to 2019/20. In terms of percentage increase, from 2012/13 to 2019/20, Nova Scotia experienced the highest growth in fringe benefits (169.7%). Saskatchewan had the lowest growth rate at 14.7%.

As shown in **table 11**, spending on fringe benefits nationally has grown consistently year over year, with the highest growth in 2017/18 at 8.0%. On a year-by-year basis, 2019/20 saw an increase of 2.9% in overall fringe-benefit spending in Canada. All provinces except Ontario, Manitoba, and Alberta saw a year over year increase in fringe-benefit spending in 2019/20, with Newfoundland and Labrador experiencing the highest growth in fringe benefits at 111.4%. Besides Newfoundland and Labrador, Prince Edward Island, Nova Scotia, New Brunswick, Quebec, and British Columbia saw a year-over-year growth rate in spending on fringe benefits that exceeded the national average in 2019/20.

Table 10: Spending (\$ millions) on Fringe Benefits, 2012/13 to 2019/20

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Change	Share of change (%)	Growth (%)
Canada	5,460	5,786	5,955	6,163	6,219	6,714	7,069	7,271	1,811		33.2
NL	85	85	83	93	95	98	101	213	128	7.1	151.0
PE	30	34	33	34	34	35	36	38	8	0.5	27.7
NS	89	91	100	112	93	233	233	241	152	8.4	169.7
NB	59	62	63	63	74	78	82	86	27	1.5	45.3
QC	859	889	920	917	959	1,016	1,072	1,124	265	14.6	30.9
ON	2,224	2,417	2,462	2,551	2,610	2,822	3,060	3,038	814	44.9	36.6
MB	126	130	135	144	144	147	152	152	26	1.4	20.6
SK	122	128	132	130	131	131	137	140	18	1.0	14.7
AB	943	1,016	1,056	1,106	1,114	1,142	1,140	1,137	195	10.8	20.7
BC	874	882	923	964	914	965	1,000	1,045	170	9.4	19.5

Source: Statistics Canada, 2022d.

Table 11: Growth (%) in Spending on Fringe Benefits, 2012/13 to 2019/20

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Average annual growth (%)
Canada	n/a	6.0	2.9	3.5	0.9	8.0	5.3	2.9	4.2
NL	n/a	0.7	-2.6	12.3	1.2	4.1	2.2	111.4	18.5
PE	n/a	11.7	-2.0	2.6	-0.1	2.6	3.2	7.5	3.6
NS	n/a	2.2	9.4	11.9	-17.1	151.4	0.0	3.4	23.0
NB	n/a	4.0	1.8	0.7	16.1	5.4	6.0	4.9	5.6
QC	n/a	3.6	3.4	-0.3	4.6	5.9	5.5	4.9	3.9
ON	n/a	8.7	1.9	3.6	2.3	8.1	8.4	-0.7	4.6
MB	n/a	3.2	3.7	6.6	0.1	1.8	3.8	0.0	2.7
SK	n/a	4.9	3.0	-1.4	0.7	0.5	4.4	1.9	2.0
AB	n/a	7.8	3.9	4.7	0.8	2.5	-0.1	-0.3	2.8
BC	n/a	0.8	4.7	4.5	-5.2	5.6	3.6	4.4	2.6

Source: Statistics Canada, 2022d.

Capital Spending

Capital spending has been increasing in public schools nationally: this category of spending increased from \$4.9 billion in 2012/13 to \$6.5 billion in 2019/20, an increase of 31.3% (table 12). Quebec saw the largest increase in nominal dollars over the time period at \$855 million. British Columbia saw the second-largest increase in nominal dollars at \$351 million. The smallest nominal dollar increase over the period was in Nova Scotia, with an increase of \$1.0 million.

Table 12: Capital Spending (\$ millions), 2012/13 to 2019/20

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Change	Share of change (%)	Growth (%)
Canada	4,940	5,164	5,165	5,891	6,042	6,095	6,496	6,489	1,549		31.3
NL	67	83	80	77	76	30	32	54	-13	-0.8	-19.4
NS	3	11	11	9	10	9	6	6	3	0.2	83.0
NB	5	6	5	8	7	7	7	6	1	0.1	24.1
QC	1,324	1,356	1,492	1,409	1,408	1,684	2,004	2,179	855	55.2	64.6
ON	2,278	2,394	2,243	2,206	2,509	2,481	2,926	2,452	173	11.2	7.6
MB	178	252	246	231	214	189	256	255	77	5.0	43.4
SK	255	276	221	450	322	448	85	97	-159	-10.3	-62.1
AB	265	279	395	1,073	1,039	701	528	516	252	16.2	95.0
BC	545	498	441	397	441	535	642	896	351	22.7	64.4

Note: Prince Edward Island not reported because the underlying values are too small.

Source: Statistics Canada, 2022d.

Table 13: Growth (%) in Capital Spending, 2012/13 to 2019/20

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Average annual growth (%)
Canada	n/a	4.5	0.0	14.0	2.6	0.9	6.6	-0.1	4.1
NL	n/a	24.1	-3.9	-4.1	-0.9	-60.8	7.8	68.4	4.4
NS	n/a	255.7	4.1	-15.7	10.8	-13.4	-38.9	0.0	28.9
NB	n/a	17.7	-6.9	49.3	-12.9	1.1	4.3	-17.3	5.0
QC	n/a	2.4	10.0	-5.6	0.0	19.6	19.0	8.8	7.7
ON	n/a	5.1	-6.3	-1.7	13.8	-1.1	18.0	-16.2	1.6
MB	n/a	41.7	-2.2	-6.1	-7.4	-11.9	35.5	-0.3	7.0
SK	n/a	8.2	-20.1	103.6	-28.3	39.1	-81.0	13.6	5.0
AB	n/a	5.3	41.8	171.6	-3.2	-32.5	-24.7	-2.3	22.3
BC	n/a	-8.6	-11.5	-10.0	11.1	21.5	20.0	39.5	8.8

Note: Prince Edward Island not reported because the underlying values are too small.

Source: Statistics Canada, 2022d.

Newfoundland and Labrador and Saskatchewan saw a decrease in capital spending from 2012/13 to 2019/20, falling by \$13.0 million (19.4%) and \$159 million (62.1%), respectively. In this category, Saskatchewan adjusted to a lower spending level, after a period of higher spending, beginning in 2012/13. Saskatchewan experienced the second-highest enrolment growth of any province over this time period, while enrolment in Newfoundland and Labrador decreased. Newfoundland and Labrador's percentage increase in per-student, inflation-adjusted spending was the fifth highest of any

province over this time period. In other words, the \$13.0 million decline in Newfoundland and Labrador's capital spending suggests the significant increases in overall education spending can be explained by operational expenditures and not capital spending—in fact, 105.2% of the province's increase in spending over this time period was on compensation alone (table A1).

In terms of percentage change, on average, capital spending for Canada has grown by 4.1% annually since 2012/13 (table 13). Ontario experienced decreases in capital spending in four of the eight years observed: 2014/15, 2015/16, 2017/18, and in 2019/20. The result is that Ontario has the smallest average annual increase in capital spending (1.6%) among all provinces from 2012/13 to 2019/20. No provinces experienced an average annual decline in capital spending over this time period.

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

Summary

There were substantial changes in the ranks of various provinces for per student (inflation-adjusted) public education spending between 2012/13 and 2019/20. In 2012/13, Alberta had the third highest per student spending among all ten provinces. Eight years later, the province ranked last in the same category. Similarly, Saskatchewan shifted from the highest per-student spender in the country to the sixth highest spender from 2012/13 to 2019/20. In contrast, Newfoundland and Labrador went from the fifth highest per-student spender to the highest over the eight-year period. Other Atlantic provinces have relatively high per-student spending amounts in 2019/20 as well. New Brunswick maintained its spot as the second highest per-student spender from 2012/13 to 2019/20. Prince Edward Island moved up from the ninth highest per-student spender to fifth highest and Nova Scotia climbed from the seventh highest per-student spender in 2012/13 to fourth highest in 2019/20.

Similar results are observed in the operational spending category. In 2012/13, Saskatchewan and Alberta ranked second and third, respectively, on operational education per-student (inflation-adjusted) spending. Nearly a decade later, Saskatchewan and Alberta ranked sixth and ninth, respectively, in this category. New Brunswick retained its position as the highest per-student spender on operations. Nova Scotia rose from seventh position in 2012/13 to second highest spender in 2019/20, while Prince Edward Island climbed from ninth to fourth and Newfoundland & Labrador rose from fifth to third.

Conclusion

It is clear from the data presented that from 2012/13 to 2019/20 inflation-adjusted per person education spending in public schools has increased nationally and in seven of the ten provinces. Only Ontario, Saskatchewan, and Alberta saw decreases in their inflation-adjusted per person spending over the eight-year period. Newfoundland and Labrador, Prince Edward Island, Nova Scotia, New Brunswick, Quebec, Manitoba and British Columbia all increased education spending in public schools beyond what was required to account for enrolment and price changes from 2012/13 to 2019/20. Our results indicate that compensation remains the largest and costliest aspect of education spending and has contributed the largest portion to the growth in total education spending in Canada. Capital spending has also increased over the years and has grown as a share of overall spending.

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Appendix

Tables A1–A10: Allocation of Spending (\$ millions) on Education in Canadian Provinces, 2012/13 to 2019/20

Note: The total value may not match the value in table 1 due to lack of details on "Special education expenditures on public education" and "Private elementary and secondary school expenditures".

Sources: Statistics Canada, 2022a, 2022d.

Table A1: Newfoundland and Labrador

	2012/13		2019/20		2012/13 to 2019/20		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	657	76.5	777	79.8	120	105.2	18.3
Salaries & wages	572	66.6	564	58.0	-8	-7.0	-1.4
Fringe benefits	85	9.9	213	21.9	128	112.2	151.0
Pensions	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Capital	67	7.8	54	5.6	-13	-11.4	-19.4
Other	135	15.7	142	14.6	7	6.2	5.2
Total	859		973		114		13.3

Table A2: Prince Edward Island

	2012/13		2019/20		2012/13 to 2019/20		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	172	75.9	228	78.6	56	88.1	32.5
Salaries & wages	142	62.6	190	65.3	48	75.0	33.5
Fringe benefits	30	13.3	38	13.2	8	13.1	27.7
Pensions	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Capital	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Other	39	17.2	62	21.4	23	36.8	60.0
Total	227		290		63		28.0

Table A3: Nova Scotia

	2012/13		2019/20		2012/13 to 2019/20		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	1,021	72.6	1,395	76.9	374	92.0	36.7
Salaries & wages	871	61.9	1,060	58.4	189	46.5	21.7
Fringe benefits	89	6.4	241	13.3	152	37.3	169.7
Pensions	60	4	94	5.2	33	8.2	55.4
Capital	3	0.2	6	0.3	3	0.6	83.0
Other	383	27.2	413	22.8	30	7.4	7.8
Total	1,407		1,813		407		28.9

Table A4: New Brunswick

	2012/13		2019/20		2012/13 to 2019/20		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	968	70.0	1,075	70.5	107	74.8	11.0
Salaries & wages	755	54.6	903	59.2	147	103.2	19.5
Fringe benefits	59	4.3	86	5.7	27	18.9	45.3
Pensions	153	11	86	5.6	-67	-47.3	-44.0
Capital	5	0.4	6	0.4	1	0.8	24.1
Other	410	29.6	445	29.1	35	24.4	8.5
Total	1,383		1,526		143		10.3

Table A2: Quebec

	2012/13		2019/20		2012/13 to 2019/20		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	8,846	69.9	11,494	70.4	2,648	72.2	29.9
Salaries & wages	7,386	58.3	9,553	58.5	2,167	59.1	29.3
Fringe benefits	859	6.8	1,124	6.9	265	7.2	30.9
Pensions	602	5	817	5.0	215	5.9	35.8
Capital	1,324	10.5	2,179	13.3	855	23.3	64.6
Other	2,490	19.7	2,654	16.3	164	4.5	6.6
Total	12,660		16,327		3,667		29.0

Table A6: Ontario

	2012/13		2019/20		2012/13 to 2019/20		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	19,570	76.6	22,505	78.4	2,936	92.6	15.0
Salaries & wages	15,950	62.5	17,897	62.3	1,947	61.4	12.2
Fringe benefits	2,224	8.7	3,038	10.6	814	25.7	36.6
Pensions	1,396	5	1,570	5.5	175	5.5	12.5
Capital	2,278	8.9	2,452	8.5	173	5.5	7.6
Other	3,687	14.4	3,748	13.1	61	1.9	1.6
Total	25,535		28,705		3,170		12.4

Table A7: Manitoba

	2012/13		2019/20		2012/13 to 2019/20		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	1,809	77.5	2,233	78.0	424	80.3	23.4
Salaries & wages	1,531	65.6	1,883	65.8	353	66.8	23.0
Fringe benefits	126	5.4	152	5.3	26	4.9	20.6
Pensions	152	7	197	6.9	45	8.6	29.7
Capital	178	7.6	255	8.9	77	14.6	43.4
Other	348	14.9	375	13.1	27	5.1	7.7
Total	2,335		2,863		528		22.6

Table A8: Saskatchewan

	2012/13		2019/20		2012/13 to 2019/20		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	1,749	70.6	2,031	77.9	282	217.5	16.1
Salaries & wages	1,348	54.4	1,510	57.9	162	124.8	12.0
Fringe benefits	122	4.9	140	5.4	18	13.8	14.7
Pensions	279	11	381	14.6	102	78.9	36.6
Capital	255	10.3	97	3.7	-159	-122.5	-62.1
Other	473	19.1	479	18.4	6	5.0	1.4
Total	2,477		2,607		130		5.2

Table A9: Alberta

	2012/13		2019/20		2012/13 to 2019/20		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	5,955	76.6	6,903	78.3	948	91.0	15.9
Salaries & wages	4,262	54.8	4,878	55.3	615	59.1	14.4
Fringe benefits	943	12.1	1,137	12.9	195	18.7	20.7
Pensions	750	10	888	10.1	137	13.2	18.3
Capital	265	3.4	516	5.9	252	24.2	95.0
Other	1,555	20.0	1,397	15.8	-158	-15.2	-10.2
Total	7,775		8,816		1,041		13.4

Table A10: British Columbia

	2012/13		2019/20		2012/13 to 2019/20		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	4,504	71.3	5,367	67.9	864	54.3	19.2
Salaries & wages	3,630	57.4	4,323	54.6	693	43.6	19.1
Fringe benefits	874	13.8	1,045	13.2	170	10.7	19.5
Pensions	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Capital	545	9	896	11.3	351	22.1	64.4
Other	1,271	20	1,647	20.8	375	23.6	29.5
Total	6,320		7,910		1,590		25.2

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