FRASER INSTITUTE
2021

Education Spending in Public Schools in Canada

2021 Edition

Tegan Hill, Nathaniel Li, and Joel Emes

2021
Fraser Institute

Education Spending in Public Schools in Canada, 2021 Edition

by Tegan Hill, Nathaniel Li, and Joel Emes

Contents

Executive Summary

This study examines changes in education spending on public schools in Canada from 2013/14 to 2017/18. It is clear from the data that from 2013/14 to 2017/18 Canada has increased education spending in public schools beyond what was required to account for enrolment and price changes—contrary to the general perception that education spending in public schools has been cut. Our results also 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.

To provide an accurate assessment of education spending in Canada, we have taken into account the effects of enrolment and price changes (inflation). Student enrolment in public schools increased by 2.2% nationally from 2013/14 to 2017/18. Alberta (9.5%) and Saskatchewan (6.2%) saw the most significant increases in enrolment. In contrast, three out of four Atlantic Provinces saw a decrease in enrolment: Newfoundland & Labrador saw the largest decrease at 3.0% while in New Brunswick enrolment fell by 2.2% and in Nova Scotia enrolment fell by 1.7%.

After accounting for enrolment and adjusting for inflation, per-student spending saw an increase of 3.8% nationally from 2013/14 to 2017/18. Per-student spending (inflation-adjusted) increased in eight out of ten provinces. Nova Scotia saw the largest increase (15.2%), followed by British Columbia (7.6%) and Prince Edward Island (7.3%). Quebec and Ontario—the provinces with the highest total nominal spending—saw increases of 6.8% and 2.9%, respectively. Two provinces experienced a decline in real per-student spending—Newfoundland & Labrador and Alberta.

In 2017/18, annual spending on public-school education in Canada increased by $2.8 billion more than was necessary to account for changes in enrolment and inflation alone. If real per-student spending had remained constant from 2013/14 to 2017/18, total spending would have been 3.9% lower. In all provinces except Newfoundland & Labrador and Alberta, total spending exceeded the amount necessary to account for enrolment and inflation changes.

In 2017/18, Nova Scotia saw the largest percentage difference—13.6%—between actual spending and the level of spending that would be needed to offset enrolment and price changes alone. British Columbia (8.6%) and Prince Edward Island (7.5%) also saw spending increase significantly more than would be necessary to account for these factors.

Compensation (salaries, wages, fringe benefits, and pensions) contributed the most to the total growth in spending from 2013/14 to 2017/18. Specifically, spending on compensation increased from $46.5 billion (2013/14) to $52.5 billion (2017/18). This is the equivalent of a 12.8% increase in compensation spending. Salaries and wages increased by 12.1%, from $37.1 billion in 2013/14 to $41.6 billion in 2017/18, and accounted for 75.2% of the overall compensation increase. However, as a share of total education spending in public schools, salaries and wages declined slightly from 58.9% in 2013/14 to 58.4% in 2017/18.

Fringe benefits saw the highest growth out of all compensation categories, increasing from $5.8 billion (2013/14) to $6.7 billion (2017/18)—an increase of 16.0%. As a share of total education spending in public schools, fringe benefits increased slightly from 9.2% in 2013/14 to 9.4% in 2017/18. Pension costs also saw substantial growth, increasing from $3.6 billion (2013/14) to $4.1 billion (2017/18). As with fringe benefits, the portion of total education spending allocated to pension costs increased slightly from 5.7% in 2013/14 to 5.8% in 2017/18. Capital spending saw the highest growth rate of any spending category from 2013/14 to 2017/18—an increase of 18.0%. In dollar terms, capital spending increased from $5.2 billion to $6.1 billion during this time period. As a share of total spending, capital spending increased from 8.2% in 2013/14 to 8.6% in 2017/18.

The data clearly show that there has been an increase in education spending in Canada. 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. This is contrary to the general perception that education spending in public schools has been cut.

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 five years, from 2013/14 to 2017/18.

History of the study

This study is an update to previous work, including Hill, Li, and Emes, 2019; MacLeod and Emes, 2019, 2017a, 2017b; and Clemens, Emes, and Van Pelt, 2016. Because of changes in methodology within a primary data source (Statistics Canada, 2020a: table 37-10-0066-01) in 2012/13, the period of analysis was reduced from ten to five years in the 2020 edition of this study. For more information, see *Education Spending in Public Schools in Canada: 2020 Edition*: Appendix A: Changes in Methodology and Period of Analysis. <https://www.fraserinstitute.org/sites/default/files/education-spending-in-public-schools-2020.pdf>.

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 is divided into five main sections. First, we review the increase in total education spending on public schools by province and nationally from 2013/14 to 2017/18. 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). Finally, section five reviews what the increase in education spending would be, 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 five years (2013/14–2017/18). It is important to note that this measure is limited to spending on public schools rather than public education. As a result, 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 a small amount 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. It is important to include these spending categories, particularly considering their significant growth in recent years, as explored in part two of this paper. The specific 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, 2020a).

Table 1 reviews education spending in public schools from 2013/14 to 2017/18. Figure 1 illustrates the increase in education spending over the same period by province. In total, education spending in Canada increased from $63.0 billion in 2013/14 to $71.2 billion in 2017/18. This represents a 13.0% increase in nominal spending, or $8.2 billion.

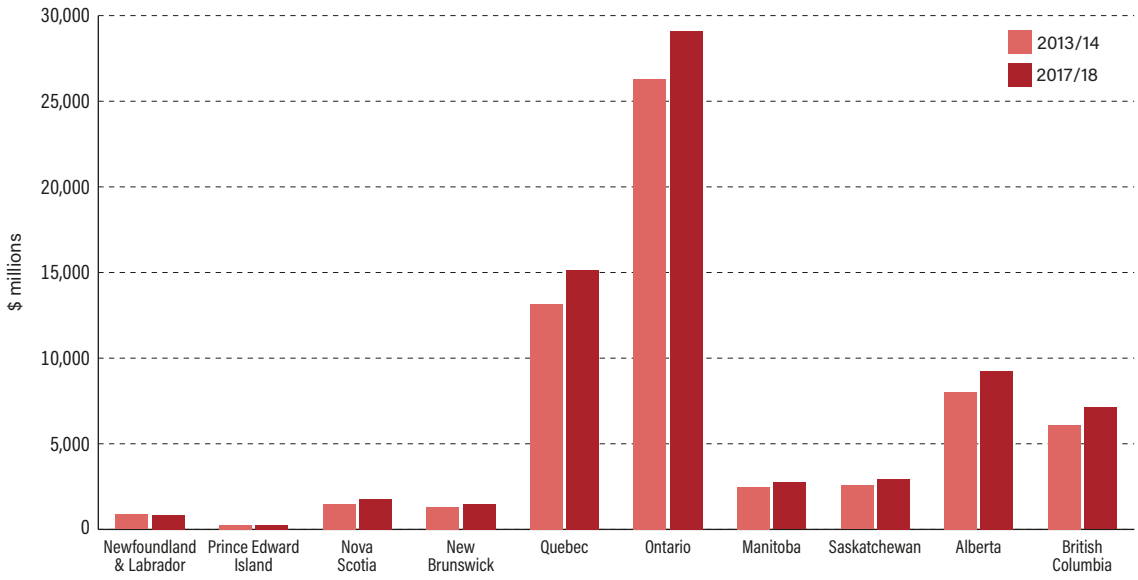
Table 1: Spending ($ millions) on public schools, 2013/14, 2017/18

	2013/14	2017/18	2013/14–2017/18	
			Nominal change	% change
Canada	63,011	71,197	8,186	13.0%
Newfoundland & Labrador	869	848	–21	–2.4%
Prince Edward Island	246	278	31	12.7%
Nova Scotia	1,473	1,752	279	19.0%
New Brunswick	1,328	1,466	138	10.4%
Quebec	13,174	15,124	1,950	14.8%
Ontario	26,300	29,079	2,779	10.6%
Manitoba	2,485	2,736	252	10.1%
Saskatchewan	2,562	2,929	367	14.3%
Alberta	8,011	9,271	1,261	15.7%
British Columbia	6,078	7,120	1,041	17.1%

Source: Statistics Canada, 2020a.

While Quebec and Ontario have the highest spending in dollar terms, Nova Scotia saw the largest percentage increase in nominal spending at 19.0%. British Columbia followed with the second highest increase in spending at 17.1%. Every other province, except Newfoundland & Labrador, experienced a notable increase in education spending (more than 10%) from 2013/14 to 2017/18.

Figure 1: Spending ($ millions) on public schools, by province, 2013/14 and 2017/18



Source: Statistics Canada, 2020a.

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.

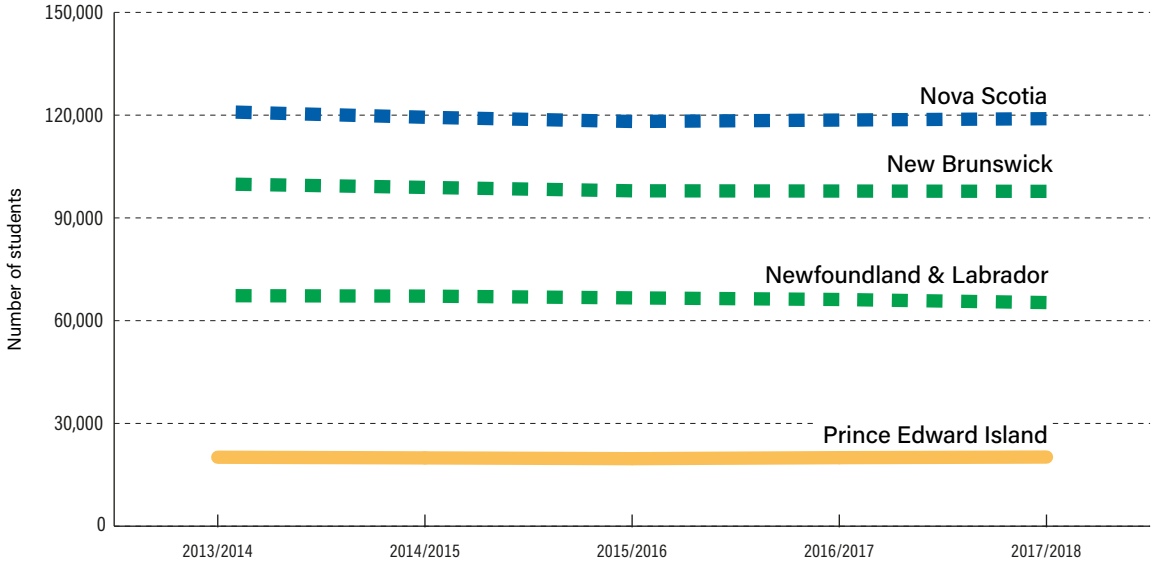
Table 2 includes enrolment in public schools across provinces and nationally, from 2013/14 to 2017/18. Figures 2a–2d illustrate the change in enrolment by province. Nationally, enrolment increased by 2.2% from 2013/14 to 2017/18. In contrast, three out of four Atlantic Provinces saw a decrease in enrolment: Newfoundland & Labrador saw the largest decrease at 3.0% while in New Brunswick enrolment fell by 2.2% and in Nova Scotia enrolment fell by 1.7%. On the other hand, public-school enrolment in Alberta increased by 9.5% from 2013/14 to 2017/18. Saskatchewan saw the second highest increase during this time, at 6.2%. Quebec and Manitoba also experienced a notable increase, while in Prince Edward Island, Ontario, and British Columbia enrolment was fairly flat, increasing by less than 1.0% from 2013/14 to 2017/18.

Table 2: Enrolment (number of students) in public schools, 2013/14–2017/18

	2013/14	2014/15	2015/16	2016/17	2017/18	% change 2013/14–2017/18
Canada	5,048,529	5,052,069	5,068,569	5,117,307	5,159,928	2.2%
Newfoundland & Labrador	67,293	67,167	66,654	66,183	65,283	–3.0%
Prince Edward Island	20,133	19,938	19,713	20,007	20,187	0.3%
Nova Scotia	121,029	119,382	118,152	118,569	118,962	–1.7%
New Brunswick	99,921	98,904	97,911	97,842	97,755	–2.2%
Quebec	1,183,488	1,187,103	1,196,667	1,210,680	1,216,797	2.8%
Ontario	2,015,385	2,003,238	1,993,431	2,006,700	2,020,245	0.2%
Manitoba	179,109	179,736	181,023	183,015	184,710	3.1%
Saskatchewan	171,987	174,747	177,246	180,696	182,640	6.2%
Alberta	608,166	625,680	640,872	652,272	665,877	9.5%
British Columbia	558,984	552,786	553,374	557,625	563,241	0.8%

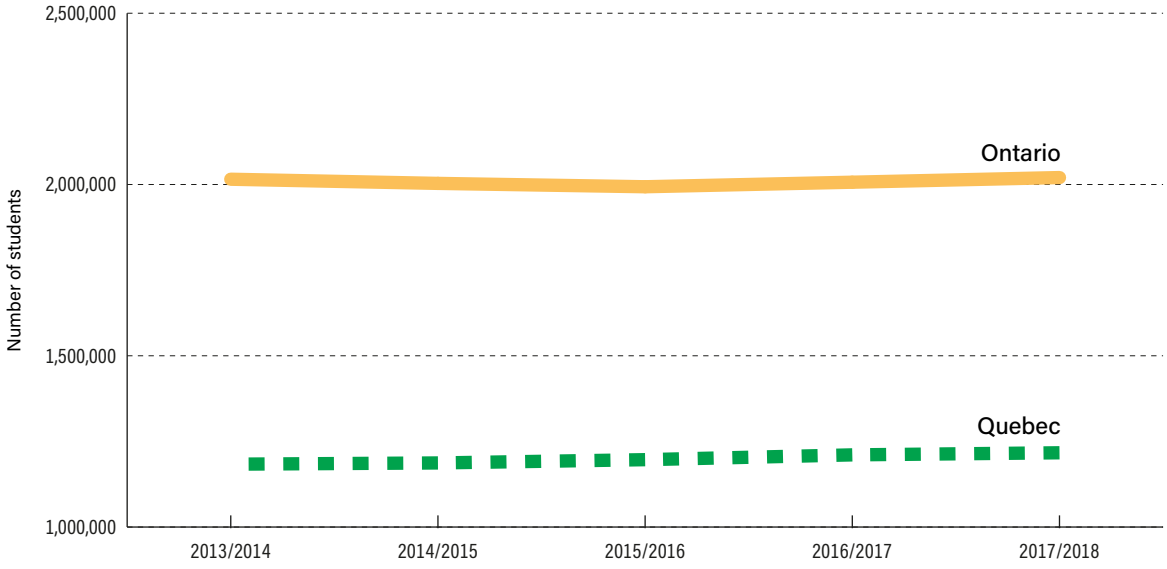
Source: Statistics Canada, 2020b, 2020e.

Figure 2a: Enrolment in public schools, Atlantic Canada, 2013/14–2017/18



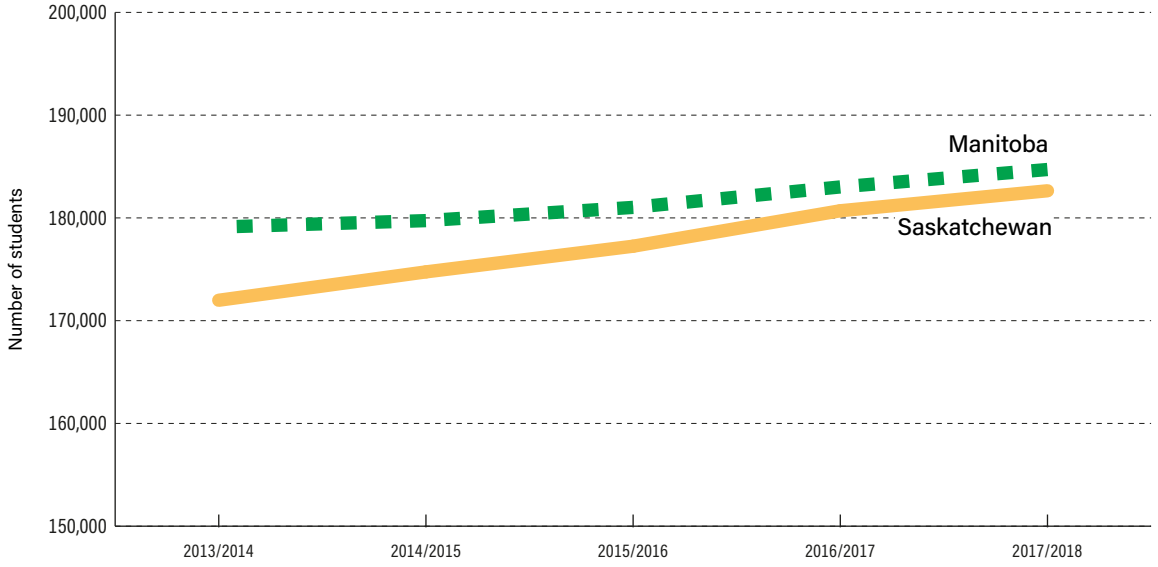
Source: Statistics Canada, 2020b, 2020e.

Figure 2b: Enrolment in public schools, Ontario and Quebec, 2013/14–2017/18



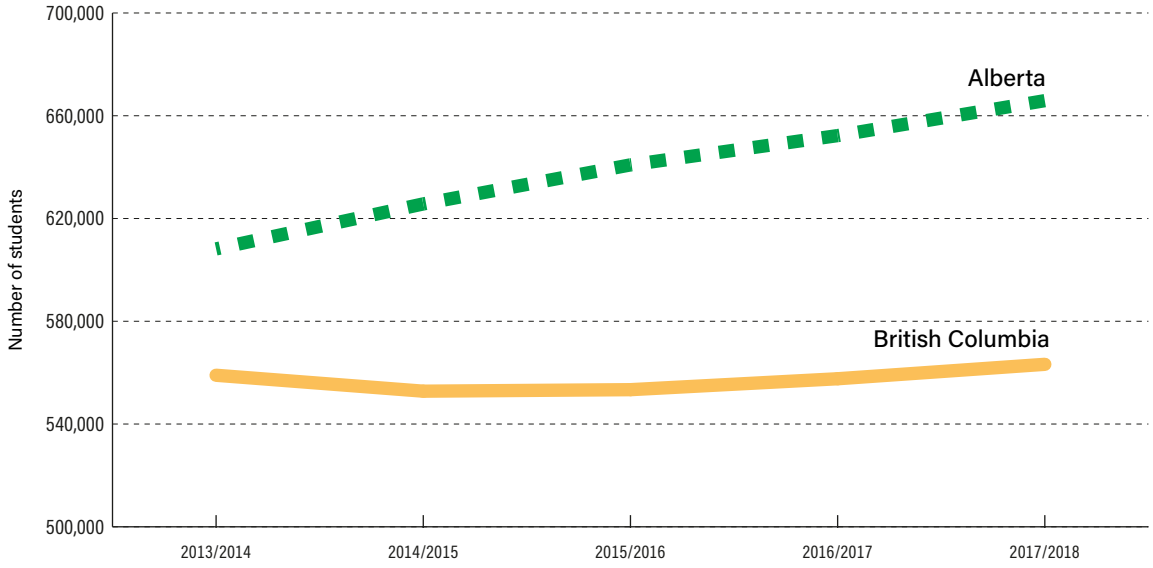
Source: Statistics Canada, 2020b, 2020e.

Figure 2c: Enrolment in public schools, Saskatchewan and Manitoba, 2013/14–2017/18



Source: Statistics Canada, 2020b, 2020e.

Figure 2d: Enrolment in public schools, British Columbia and Alberta, 2013/14–2017/18



Source: Statistics Canada, 2020b, 2020e.

3. Per-student spending in public schools

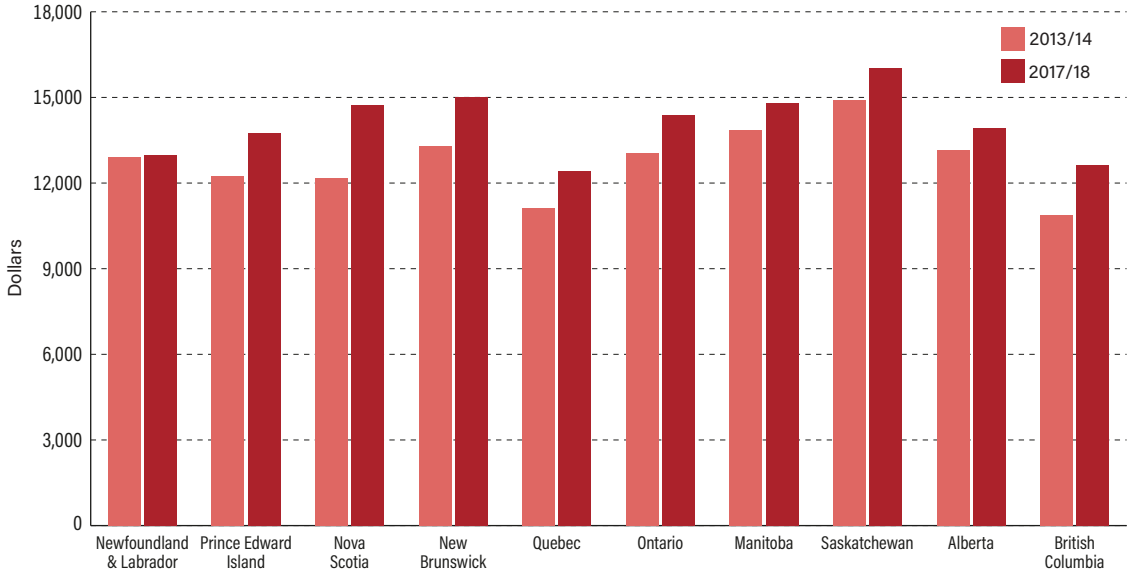
An increase in total enrolment in public schools means that the increase in per-student spending is lower than the simple aggregated spending presented previously. To account for changes in enrolment, it is useful to assess per-student spending. Table 3 presents per-student spending across provinces and nationally, from 2013/14 to 2017/18. Figure 3 illustrates per-student spending by province in 2013/14 and 2017/18.

Table 3: Spending ($) per student in public schools, 2013/14–2017/18

	2013/14	2014/15	2015/16	2016/17	2017/18	% change 2013/14–2017/18
Canada	12,481	12,763	13,140	13,315	13,798	10.6%
Newfoundland & Labrador	12,909	13,185	13,560	13,521	12,992	0.6%
Prince Edward Island	12,231	12,492	12,429	12,621	13,752	12.4%
Nova Scotia	12,167	12,834	13,133	13,134	14,726	21.0%
New Brunswick	13,294	13,830	14,419	14,768	15,000	12.8%
Quebec	11,132	11,375	11,180	11,543	12,430	11.7%
Ontario	13,050	13,357	13,655	13,894	14,394	10.3%
Manitoba	13,872	14,210	14,528	14,734	14,815	6.8%
Saskatchewan	14,895	14,837	16,115	15,423	16,038	7.7%
Alberta	13,172	13,317	14,551	14,456	13,923	5.7%
British Columbia	10,874	11,162	11,809	11,879	12,641	16.2%

Source: Statistics Canada, 2020a, 2020b, 2020e.

Figure 3: Spending ($) per student in public schools, by province, 2013/14 and 2017/18



Sources: Statistics Canada, 2020a, 2020b, 2020e.

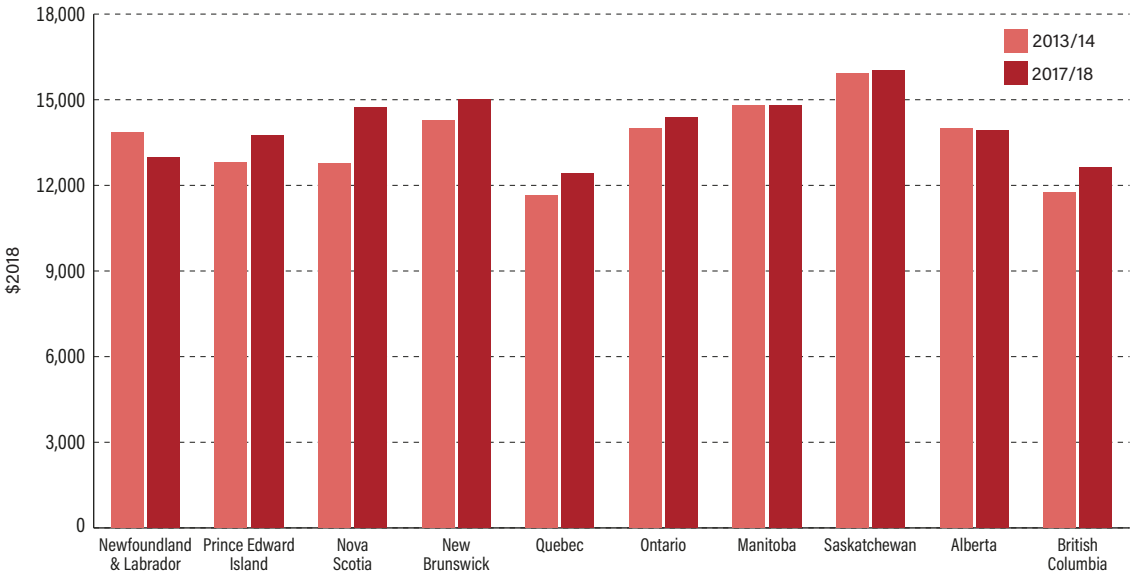
In total, Canada experienced an increase in per-student spending of 10.6%. This is lower than the initially reported increase of 13.0% in aggregate spending because total enrolment increased slightly, by 2.2%. All of the provinces recorded increases in per-student spending in public schools from 2013/14 to 2017/18. Nova Scotia saw the highest increase in per-student spending over this period, from $12,167 to $14,726, an increase of 21.0%. British Columbia saw the next highest increase in per-student spending, rising from $10,874 to $12,641, or 16.2%, over the period. Several other provinces saw a particularly marked increase, including New Brunswick (12.8%), Prince Edward Island (12.4%), Quebec (11.7%), and Ontario (10.3%). Newfoundland & Labrador recorded the lowest increase in per-student spending at 0.6%.

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. Simply put, 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. Up to this point, inflation has not been included in our calculations.

This section re-calculates per-student spending adjusting for inflation (measured in real $2018). Figure 4 and table 4 present the re-calculated numbers. Per-student spending adjusted for inflation increased by 3.8% nationally from 2013/14 to 2017/18. Put another way, after accounting for the effects of enrolment and price changes, Canada saw an

Figure 4: Spending ($2018) per student in public schools, adjusted for price changes, by province, 2013/14 and 2017/18



Sources: Statistics Canada, 2020a, 2020b, 2020c, 2020e.

Table 4: Spending ($2018) per student in public schools, adjusted for price changes, 2013/14–2017/18

	2013/14	2014/15	2015/16	2016/17	2017/18	% change 2013/14–2017/18
Canada	13,298	13,449	13,651	13,622	13,798	3.8%
Newfoundland & Labrador	13,864	14,094	14,113	13,740	12,992	–6.3%
Prince Edward Island	12,813	13,169	12,952	12,915	13,752	7.3%
Nova Scotia	12,781	13,429	13,574	13,422	14,726	15.2%
New Brunswick	14,274	14,778	15,071	15,084	15,000	5.1%
Quebec	11,637	11,767	11,483	11,735	12,430	6.8%
Ontario	13,993	14,154	14,213	14,221	14,394	2.9%
Manitoba	14,813	14,994	15,139	15,106	14,815	0.01%
Saskatchewan	15,914	15,597	16,761	15,779	16,038	0.8%
Alberta	14,009	14,005	15,132	14,803	13,923	–0.6%
British Columbia	11,743	11,924	12,388	12,202	12,641	7.6%

Source: Statistics Canada, 2020a, 2020b, 2020e.

increase in spending of $500 per student. Nova Scotia saw the highest percentage increase at 15.2%, or an additional $1,945 per student. British Columbia and Prince Edward Island also experienced marked increases in inflation-adjusted, per-student spending at 7.6% and 7.3%, respectively. Newfoundland & Labrador and Alberta were the only two provinces to see a decrease in inflation-adjusted per-student spending. Newfoundland & Labrador saw a decrease of 6.3%, while Alberta saw a decrease of 0.6% from 2013/14 to 2017/18.

For all provinces (and nationally), the percentage increases in per-student spending in table 4 are less than those in table 3, which 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 eight of the ten provinces.

5. The spending increases in context

The changes in inflation-adjusted, per–student education spending across provinces are quite mixed, ranging from a decrease of 6.3% in Newfoundland & Labrador to an increase of 15.2% in Nova Scotia. 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 expected education spending based on inflation and enrolment changes.

This analysis is based on a counterfactual assumption wherein education spending is calculated for 2017/18 based on the per-student level observed in 2013/14, adjusted for changes in enrolment and inflation. In other words, this section compares actual aggregate spending on public schools in 2017/18 with what the total spending would have been if the inflation-adjusted, per-student spending levels on public schools remained constant from 2013/14 to 2017/18.

Table 5 presents the actual and counterfactual (adjusted) spending in public schools for 2017/18, 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 2017/18 would have been had the inflation-adjusted, per-student spending levels been maintained from the 2013/14 base year. Figure 5 illustrates the comparison across provinces.

Table 5: Actual and adjusted spending ($ millions) on public schools, 2017/18

	Actual spending	Adjusted spending	Difference	% difference
Canada	71,197	68,387	–2,810	–3.9%
Newfoundland & Labrador	848	908	59	7.0%
Prince Edward Island	278	257	–21	–7.5%
Nova Scotia	1,752	1,514	–238	–13.6%
New Brunswick	1,466	1,386	–80	–5.5%
Quebec	15,124	14,124	–1,001	–6.6%
Ontario	29,079	28,271	–808	–2.8%
Manitoba	2,736	2,719	–18	–0.7%
Saskatchewan	2,929	2,909	–21	–0.7%
Alberta	9,271	9,342	71	0.8%
British Columbia	7,120	6,504	–615	–8.6%

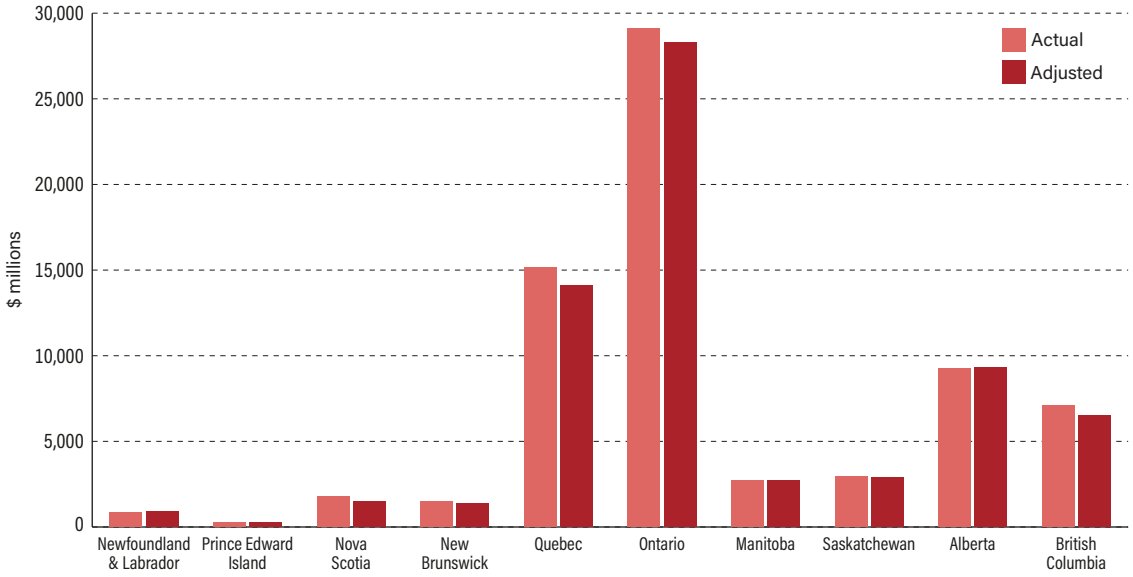
Source: Statistics Canada, 2020a, 2020b, 2020c, 2020e.

Nationally, between 2013/14 to 2017/18, total education spending exceeded the amount required to account for changes in enrolment and inflation by $2.8 billion. In percentage terms, if inflation-adjusted, per-student spending had remained constant over this period, actual spending in public schools in 2017/18 would have been 3.9% lower.

Provincially, Nova Scotia had the largest percentage difference between actual spending and the level of spending that would have been required to adjust for changes in enrolment and inflation: the province spent 13.6% ($238 million) more in 2017/18 than would be required to adjust for inflation and enrolment changes.

This counterfactual analysis reinforces the fact that the increase in education spending has exceeded what is required to offset the effects of inflation and enrolment changes in almost all provinces (except Newfoundland & Labrador and Alberta) over the last five years (2013/14–2017/18).

Figure 5: Actual and adjusted spending ($millions) on public schools, 2017/18



Sources: Statistics Canada, 2020a, 2020b, 2020c, 2020e.

Understanding the Increases in Education Spending

This section extends the analysis of education spending in Canada to provide a more comprehensive review of the specific components of spending, provincially and nationally, from 2013/14 to 2017/18. 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

Compensation includes the salaries, wages, and benefits of all school staff and direct contributions to the teachers' pension funds. Employer pension contributions for non-teaching staff are included in "fringe benefits".

Capital

Capital includes expenditures to buy a new asset or extend the life of an existing asset—constructing new buildings, expanding existing facilities, or implementing renovations—and debt charges on such spending.

Other

Other covers all other expenditures, including direct spending by the provincial government, supply and services, fees and contractual services, and other miscellaneous expenditures.

Table 6 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 2013/14 to 2017/18.

[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 6: Allocation of spending ($ millions) on education in Canada, 2013/14–2017/18

	2013/14		2017/18		2013/14–2017/18		
	Spending ($ millions)	Share of total (%)	Spending ($ millions)	Share of total (%)	Change ($ millions)	Share of change (%)	Growth (%)
Compensation	46,492	73.8	52,456	73.7	5,964	72.9	12.8
Salaries & Wages	37,112	58.9	41,597	58.4	4,485	54.8	12.1
Fringe Benefits	5,786	9.2	6,714	9.4	928	11.3	16.0
Pensions	3,594	5.7	4,145	5.8	551	6.7	15.3
Capital	5,164	8.2	6,095	8.6	931	11.4	18.0
Other	11,355	18.0	12,646	17.8	1,291	15.8	11.4
Total	63,011		71,197		8,186		13.0

Source: Statistics Canada, 2020a, 2020d.

Compensation

An overwhelming proportion of the increase was spent on compensation, the costs for which grew from $46.5 billion in 2013/14 to $52.5 billion in 2017/18, an increase of $6.0 billion or 12.8%. The increase in compensation costs represents 72.9% of the total increase of $8.2 billion in education spending in public schools between 2013/14 and 2017/18. 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 75.2%. This spending category increased from $37.1 billion in 2013/14 to $41.6 billion in 2017/18, a rise of 12.1%. As a share of total education spending in public schools, salaries and wages decreased slightly from 58.9% in 2013/14 to 58.4% in 2017/18.

Fringe benefits rose from $5.8 billion in 2013/14 to $6.7 billion in 2017/18, a 16.0% increase. The increase in fringe benefits explains 15.6% of the overall increase in compensation spending. The cost of fringe benefits as a share of total education spending in public schools increased slightly from 9.2% in 2013/14 to 9.4% in 2017/18.

Pension costs increased over the period, rising from $3.6 billion in 2013/14 to $4.1 billion in 2017/18, a 15.3% increase. This increase explains 9.2% of the overall increase in compensation costs. Pension costs as a share of total education spending on public schools also increased marginally, from 5.7% in 2013/14 to 5.8% in 2017/18.

Capital spending

Of the other major categories, capital spending also saw a substantial rise over the time period, growing from $5.2 billion in 2013/14 to $6.1 billion in 2017/18, an 18.0% increase.

Capital spending represents 11.4% ($931 million) of the overall increase in education spending ($8.2 billion) in public schools. As a share of total education spending in public schools, capital spending rose from 8.2% in 2013/14 to 8.6% in 2017/18.

Other spending

Other spending recorded the smallest increase of any category of spending in public schools over this time period at 11.4%. As a share of total education spending, it declined slightly from 18.0% in 2013/14 to 17.8% in 2017/18.

Spending on pensions

Tables 7 to 12 provide more details about spending on pensions, fringe benefits, and capital investments in aggregate, both provincially and nationally. Table 7 contains the dollar value for teacher pension contributions made by each of the ten provincial governments in Canada, as well as the total contribution by all provincial governments, from 2013/14 to 2017/18. [2]

Nationally, government contributions to teacher pensions make up the third fastest-growing component of overall education spending in public schools (the first is capital spending and the second, fringe benefits) with a growth rate of 15.3%. [3] Among the provinces, New Brunswick saw the fastest growth in contributions to teachers' pensions from 2013/14 to 2017/18, at a rate of 53.5%. Nova Scotia and Saskatchewan also saw marked growth in contributions to teachers' pensions during this time, at 49.5% and 31.8%, respectively. [4]

Table 8 shows the annual growth in government contributions to teachers' pensions for Canada and the provinces. Across Canada, pension spending grew by 3.6% annually, on average, between 2013/14 to 2017/18. In line with total growth over the period, New Brunswick experienced the highest average annual growth in contributions to teachers' pensions at 11.6%. Nova Scotia saw the second highest average annual growth at 10.6%. All provinces with available data experienced positive average annual growth in spending on teacher pensions from 2013/14 to 2017/18.

---

[2] Newfoundland & Labrador, Prince Edward Island, and British Columbia do not have data available for the period analyzed. In the cases of Newfoundland & 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. According to a previous edition of this publication, pension spending was $52 million for Newfoundland & Labrador, and $421 million for British Columbia (2015/16). Meanwhile, fringe benefits were $43 million for Newfoundland & Labrador and $521 million for British Columbia (2015/16). Under the new methodology, fringe benefits are recorded as $93 million and $964 million for Newfoundland & Labrador and British Columbia for 2015/16, respectively.

[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 7: Spending ($ millions) on teachers' pensions, 2013/14–2017/18

	2013/14	2014/15	2015/16	2016/17	2017/18	Change	Share of change (%)	Growth (%)
Canada	3,594	3,772	3,913	4,013	4,145	551		15.3
Newfoundland & Labrador	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Prince Edward Island	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Nova Scotia	61	64	72	82	91	30	5.5	49.5
New Brunswick	55	68	78	80	85	30	5.4	53.5
Quebec	769	792	769	776	864	95	17.3	12.4
Ontario	1,466	1,531	1,601	1,643	1,666	200	36.3	13.7
Manitoba	160	167	183	189	192	32	5.7	19.8
Saskatchewan	274	302	337	361	361	87	15.8	31.8
Alberta	808	848	873	882	885	77	13.9	9.5
British Columbia	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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

Source: Statistics Canada, 2020a.

Table 8: Growth (%) in spending on teachers' pensions, 2013/14–2017/18

	2013/14	2014/15	2015/16	2016/17	2017/18	Average annual growth (%)
Canada	n/a	5.0	3.7	2.6	3.3	3.6
Newfoundland & Labrador	n/a	n/a	n/a	n/a	n/a	n/a
Prince Edward Island	n/a	n/a	n/a	n/a	n/a	n/a
Nova Scotia	n/a	4.9	12.9	13.5	11.2	10.6
New Brunswick	n/a	22.1	15.4	1.8	7.0	11.6
Quebec	n/a	3.0	-2.9	0.9	11.4	3.1
Ontario	n/a	4.4	4.6	2.7	1.4	3.3
Manitoba	n/a	4.3	9.4	3.7	1.1	4.7
Saskatchewan	n/a	10.3	11.3	7.3	0.0	7.2
Alberta	n/a	5.0	2.9	0.9	0.4	2.3
British Columbia	n/a	n/a	n/a	n/a	n/a	n/a

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

Source: Statistics Canada, 2020a.

Spending on fringe benefits

The growth in fringe benefits exceeded aggregate growth for total spending, at 16.0%. As shown in table 9, this represents an increase from $5.8 billion (2013/14) to $6.7 billion (2017/18), or $928 million in additional spending. In nominal dollars, Ontario saw the largest increase in spending ($405 million), followed by Nova Scotia ($142 million) from 2013/14 to 2017/18. These two provinces accounted for 58.9% of the total increase in spending on fringe benefits in public schools in Canada. All ten provinces saw an increase in nominal spending on fringe benefits from 2013/14 to 2017/18. In terms of percentage increase, from 2013/14 to 2017/18, Nova Scotia experienced the highest growth in fringe benefits (155.3%). Saskatchewan had the lowest growth rate at 2.7%.

Table 9: Spending ($ millions) on fringe benefits, 2013/14–2017/18

	2013/14	2014/15	2015/16	2016/17	2017/18	Change	Share of change (%)	Growth (%)
Canada	5,786	5,955	6,163	6,219	6,714	928		16.0
Newfoundland & Labrador	85	83	93	95	98	13	1.4	15.3
Prince Edward Island	34	33	34	34	35	1	0.1	3.0
Nova Scotia	91	100	112	93	233	142	15.3	155.3
New Brunswick	62	63	63	74	78	16	1.7	25.6
Quebec	889	920	917	959	1,016	126	13.6	14.2
Ontario	2,417	2,462	2,551	2,610	2,822	405	43.6	16.8
Manitoba	130	135	144	144	147	16	1.8	12.5
Saskatchewan	128	132	130	131	131	3	0.4	2.7
Alberta	1,016	1,056	1,106	1,114	1,142	125	13.5	12.3
British Columbia	882	923	964	914	965	84	9.0	9.5

Source: Statistics Canada, 2020d.

As shown in table 10, spending on fringe benefits nationally has grown consistently year over year, with the highest growth in 2017/18 at 8.0%. The growth rate in 2017/18 was mostly driven by a spike in spending on fringe benefits in Nova Scotia ($141 million, or 151.4%) and a large increase in spending in Ontario ($212 million, or 8.1%). All other provinces saw a year over year growth rate in spending on fringe benefits that was less than the national average in 2017/18.

Table 10: Growth (%) in spending on fringe benefits, 2013/14–2017/18

	2013/14	2014/15	2015/16	2016/17	2017/18	Average annual growth (%)
Canada	n/a	2.9	3.5	0.9	8.0	3.8
Newfoundland & Labrador	n/a	–2.6	12.3	1.2	4.1	3.8
Prince Edward Island	n/a	–2.0	2.6	–0.1	2.6	0.8
Nova Scotia	n/a	9.4	11.9	–17.1	151.4	38.9
New Brunswick	n/a	1.8	0.7	16.1	5.4	6.0
Quebec	n/a	3.4	–0.3	4.6	5.9	3.4
Ontario	n/a	1.9	3.6	2.3	8.1	4.0
Manitoba	n/a	3.7	6.6	0.1	1.8	3.0
Saskatchewan	n/a	3.0	–1.4	0.7	0.5	0.7
Alberta	n/a	3.9	4.7	0.8	2.5	3.0
British Columbia	n/a	4.7	4.5	–5.2	5.6	2.4

Source: Statistics Canada, 2020d.

Capital spending

Capital spending has been increasing at a faster rate than any other category of education spending in public schools: this category of spending increased from $5.2 billion in 2013/14 to $6.1 billion in 2017/18, an increase of 18.0% (table 11). Alberta saw the largest increase in nominal dollars over the time period at $423 million. This province alone accounted for 45.4% of the total increase in capital spending in public schools in Canada. Quebec saw the second-largest increase in nominal dollars at $328 million and accounts for the second largest share of total change in capital spending at 35.2%. The smallest nominal dollar increase over the period was in New Brunswick, with an increase of $1.0 million. Newfoundland & Labrador, Nova Scotia, and Manitoba experienced negative growth in capital spending from 2013/14 to 2017/18, falling by $53.0 million (64.2%), $2.0 million (15.8%), and $63.0 million (25.1%), respectively.

In terms of percentage change, on average, capital spending for Canada has grown by 4.4% annually since 2013/14 (table 12). Alberta has the highest average annual growth rate over the period at 44.4%, followed by Saskatchewan at 23.6%. Newfoundland & Labrador, Nova Scotia, and Manitoba had negative average annual growth in capital spending. Newfoundland & Labrador had the lowest average annual growth rate at –17.4%.

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. Alberta has seen the greatest variability across years, with an annual growth of 171.6% in 2015/16, and a decrease of 32.5% in 2017/18.

Table 11: Capital spending ($ millions), 2013/14–2017/18

	2013/14	2014/15	2015/16	2016/17	2017/18	Change	Share of change (%)	Growth (%)
Canada	5,164	5,165	5,891	6,042	6,095	931		18.0
Newfoundland & Labrador	83	80	77	76	30	–53	–5.7	–64.2
Prince Edward Island*								
Nova Scotia	11	11	9	10	9	–2	–0.2	–15.8
New Brunswick	6	5	8	7	7	1	0.1	22.3
Quebec	1,356	1,492	1,409	1,408	1,684	328	35.2	24.2
Ontario	2,394	2,243	2,206	2,509	2,481	87	9.4	3.6
Manitoba	252	246	231	214	189	–63	–6.8	–25.1
Saskatchewan	276	221	450	322	448	172	18.5	62.3
Alberta	279	395	1,073	1,039	701	423	45.4	151.8
British Columbia	498	441	397	441	535	37	4.0	7.5

Note * that there are no data reported for Prince Edward Island because the underlying values are too small.

Source: Statistics Canada, 2020d.

Table 12: Growth (%) in capital spending, 2013/14–2017/18

	2013/14	2014/15	2015/16	2016/17	2017/18	Average annual growth (%)
Canada	n/a	0.0	14.0	2.6	0.9	4.4
Newfoundland & Labrador	n/a	–3.9	–4.1	–0.9	–60.8	–17.4
Prince Edward Island*						
Nova Scotia	n/a	4.1	–15.7	10.8	–13.4	–3.5
New Brunswick	n/a	–6.9	49.3	–12.9	1.1	7.6
Quebec	n/a	10.0	–5.6	0.0	19.6	6.0
Ontario	n/a	–6.3	–1.7	13.8	–1.1	1.2
Manitoba	n/a	–2.2	–6.1	–7.4	–11.9	–6.9
Saskatchewan	n/a	–20.1	103.6	–28.3	39.1	23.6
Alberta	n/a	41.8	171.6	–3.2	–32.5	44.4
British Columbia	n/a	–11.5	–10.0	11.1	21.5	2.8

Note * that there are no data reported for Prince Edward Island because the underlying values are too small.

Source: Statistics Canada, 2020d.

Conclusion

It is clear from the data presented that from 2013/14 to 2017/18 Canada has increased education spending in public schools beyond what was required to account for enrolment and price changes. This means there was a real increase in per-student spending in public schools in Canada, which is contrary to the general perception that education spending in public schools has been cut. 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. Fringe benefits and pension costs, which are sub-categories of compensation, increased as a share of both compensation and total education spending. Put another way, governments are spending more dollars on compensation with an increasing share moving towards fringe benefits and pensions. Capital spending has also seen substantial increase over the years, and has grown as a share of overall spending.

Appendix: Allocation of Spending, by Province

Table A1: Allocation of spending ($ millions) on education in Newfoundland & Labrador, 2013/14–2017/18

	2013/14		2017/18		2013/14–2017/18		
	Spending ($ millions)	Share of total (%)	Spending ($ millions)	Share of total (%)	Change ($ millions)	Share of change (%)	Growth (%)
Compensation	645	75.6	676	80.8	32	–206.3	4.9
Salaries & Wages	559	65.6	578	69.0	19	–121.1	3.3
Fringe Benefits	85	10.0	98	11.8	13	–85.2	15.3
Pensions	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Capital	83	9.8	30	3.6	–53	348.0	–64.2
Other	125	14.6	131	15.7	6	–41.7	5.1
Total	853		837		–15		–1.8

Source: Statistics Canada, 2020a, 2020d.

Table A2: Allocation of spending ($ millions) on education in Prince Edward Island, 2013/14–2017/18

	2013/14		2017/18		2013/14–2017/18		
	Spending ($ millions)	Share of total (%)	Spending ($ millions)	Share of total (%)	Change ($ millions)	Share of change (%)	Growth (%)
Compensation	194	79.4	208	75.8	14	46.5	7.3
Salaries & Wages	160	65.7	174	63.2	13	43.3	8.2
Fringe Benefits	34	13.8	35	12.6	1	3.3	3.0
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	50	20.6	66	24.2	16	53.5	32.5
Total	244		275		30		12.5

Source: Statistics Canada, 2020a, 2020d.

Table A3: Allocation of spending ($ millions) on education in Nova Scotia, 2013/14–2017/18

	2013/14		2017/18		2013/14–2017/18		
	Spending ($ millions)	Share of total (%)	Spending ($ millions)	Share of total (%)	Change ($ millions)	Share of change (%)	Growth (%)
Compensation	1,041	72.2	1,313	76.5	272	98.9	26.1
Salaries & Wages	888	61.7	988	57.6	100	36.3	11.2
Fringe Benefits	91	6.3	233	13.6	142	51.6	155.3
Pensions	61	4	91	5.3	30	11.0	49.5
Capital	11	0.7	9	0.5	–2	-0.6	–15.8
Other	389	27.0	394	23.0	5	1.7	1.2
Total	1,441		1,716		275		19.1

Source: Statistics Canada, 2020a, 2020d.

Table A4: Allocation of spending ($ millions) on education in New Brunswick, 2013/14–2017/18

	2013/14		2017/18		2013/14–2017/18		
	Spending ($ millions)	Share of total (%)	Spending ($ millions)	Share of total (%)	Change ($ millions)	Share of change (%)	Growth (%)
Compensation	888	66.9	1,005	68.5	116	84.3	13.1
Salaries & Wages	771	58.0	842	57.4	71	51.3	9.2
Fringe Benefits	62	4.7	78	5.3	16	11.5	25.6
Pensions	55	4	85	5.8	30	21.5	53.5
Capital	6	0.4	7	0.5	1	0.9	22.3
Other	434	32.7	455	31.0	20	14.7	4.7
Total	1,328		1,466		138		10.4

Source: Statistics Canada, 2020a, 2020d.

Table A5: Allocation of spending ($ millions) on education in Quebec, 2013/14–2017/18

	2013/14		2017/18		2013/14–2017/18		
	Spending ($ millions)	Share of total (%)	Spending ($ millions)	Share of total (%)	Change ($ millions)	Share of change (%)	Growth (%)
Compensation	9,236	70.1	10,560	69.8	1,324	67.9	14.3
Salaries & Wages	7,577	57.5	8,680	57.4	1,102	56.5	14.5
Fringe Benefits	889	6.8	1,016	6.7	126	6.5	14.2
Pensions	769	6	864	5.7	95	4.9	12.4
Capital	1,356	10.3	1,684	11.1	328	16.8	24.2
Other	2,582	19.6	2,881	19.0	299	15.3	11.6
Total	13,174		15,124		1,950		14.8

Source: Statistics Canada, 2020a, 2020d.

Table A6: Allocation of spending ($ millions) on education in Ontario, 2013/14–2017/18

	2013/14		2017/18		2013/14–2017/18		
	Spending ($ millions)	Share of total (%)	Spending ($ millions)	Share of total (%)	Change ($ millions)	Share of change (%)	Growth (%)
Compensation	20,012	76.1	22,314	76.7	2,302	82.8	11.5
Salaries & Wages	16,129	61.3	17,825	61.3	1,696	61.0	10.5
Fringe Benefits	2,417	9.2	2,822	9.7	405	14.6	16.8
Pensions	1,466	6	1,666	5.7	200	7.2	13.7
Capital	2,394	9.1	2,481	8.5	87	3.1	3.6
Other	3,894	14.8	4,284	14.7	390	14.0	10.0
Total	26,300		29,079		2,779		10.6

Source: Statistics Canada, 2020a, 2020d.

Table A7: Allocation of spending ($ millions) on education in Manitoba, 2013/14–2017/18

	2013/14		2017/18		2013/14–2017/18		
	Spending ($ millions)	Share of total (%)	Spending ($ millions)	Share of total (%)	Change ($ millions)	Share of change (%)	Growth (%)
Compensation	1,871	75.3	2,154	78.7	283	112.3	15.1
Salaries & Wages	1,581	63.6	1,816	66.4	235	93.3	14.9
Fringe Benefits	130	5.2	147	5.4	16	6.5	12.5
Pensions	160	6	192	7.0	32	12.6	19.8
Capital	252	10.1	189	6.9	–63	–25.1	–25.1
Other	361	14.5	394	14.4	32	12.8	8.9
Total	2,485		2,736		252		10.1

Source: Statistics Canada, 2020a, 2020d.

Table A8: Allocation of spending ($ millions) on education in Saskatchewan, 2013/14–2017/18

	2013/14		2017/18		2013/14–2017/18		
	Spending ($ millions)	Share of total (%)	Spending ($ millions)	Share of total (%)	Change ($ millions)	Share of change (%)	Growth (%)
Compensation	1,795	70.1	1,975	67.4	180	49.0	10.0
Salaries & Wages	1,393	54.4	1,482	50.6	89	24.3	6.4
Fringe Benefits	128	5.0	131	4.5	3	0.9	2.7
Pensions	274	11	361	12.3	87	23.7	31.8
Capital	276	10.8	448	15.3	172	46.8	62.3
Other	490	19.1	506	17.3	15	4.2	3.1
Total	2,562		2,929		367		14.3

Source: Statistics Canada, 2020a, 2020d.

Table A9: Allocation of spending ($ millions) on education in Alberta, 2013/14–2017/18

	2013/14		2017/18		2013/14–2017/18		
	Spending ($ millions)	Share of total (%)	Spending ($ millions)	Share of total (%)	Change ($ millions)	Share of change (%)	Growth (%)
Compensation	6,121	76.4	6,956	75.0	835	66.2	13.6
Salaries & Wages	4,296	53.6	4,929	53.2	633	50.2	14.7
Fringe Benefits	1,016	12.7	1,142	12.3	125	9.9	12.3
Pensions	808	10	885	9.5	77	6.1	9.5
Capital	279	3.5	701	7.6	423	33.5	151.8
Other	1,611	20.1	1,614	17.4	3	0.2	0.2
Total	8,011		9,271		1,261		15.7

Source: Statistics Canada, 2020a, 2020d.

Table A10: Allocation of spending ($ millions) on education in British Columbia, 2013/14–2017/18

	2013/14		2017/18		2013/14–2017/18		
	Spending ($ millions)	Share of total (%)	Spending ($ millions)	Share of total (%)	Change ($ millions)	Share of change (%)	Growth (%)
Compensation	4,344	71.5	4,926	69.2	582	55.9	13.4
Salaries & Wages	3,463	57.0	3,961	55.6	498	47.8	14.4
Fringe Benefits	882	14.5	965	13.6	84	8.0	9.5
Pensions	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Capital	498	8.2	535	7.5	37	3.6	7.5
Other	1,236	20.3	1,658	23.3	422	40.6	34.2
Total	6,078		7,120		1,041		17.1

Source: Statistics Canada, 2020a, 2020d.

References

Hill, Tegan, Nathaniel Li, and Joel Emes (2019). *Education Spending in Public Schools in Canada, 2020 Edition*. Fraser Institute. <https://www.fraserinstitute.org/sites/default/files/education-spending-in-public-schools-2020.pdf>, as of December 10, 2020.

MacLeod, Angela, and Joel Emes (2017a). *Enrolments and Education Spending in Public Schools in Canada, 2017 Edition*. Fraser Institute. <https://www.fraserinstitute.org/sites/default/files/education-spending-and-public-student-enrolment-in-canada-2017.pdf>, as of December 10, 2020.

MacLeod, Angela, and Joel Emes (2017b). *Understanding the Increases in Education Spending in Public Schools in Canada, 2017 Edition*. Fraser Institute. <https://www.fraserinstitute.org/sites/default/files/understanding-the-increases-in-education-spending-in-public-schools-2017.pdf>, as of December 10, 2020.

MacLeod, Angela, and Joel Emes (2019). *Education Spending in Public Schools in Canada, 2019 Edition*. Fraser Institute. <https://www.fraserinstitute.org/sites/default/files/education-spending-in-canada-2019_0.pdf>, as of December 10, 2020.

Statistics Canada (2020a). Table 37-10-0066-01. *Public and Private Elementary and Secondary Education Expenditures*. <https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=3710006601>. , as of December 10, 2020.

Statistics Canada (2020b). Table 37-10-0007-01. *Number of Students in Regular Programs for Youth, Public Elementary and Secondary Schools, by Grade and Sex*. <https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=3710000701>., as of December 10, 2020.

Statistics Canada (2020c). Table 18-10-0005-01. *Consumer Price Index, Annual Average, Not Seasonally Adjusted*. <https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=1810000501>, as of December 10, 2020.

Statistics Canada (2020d). Table 37-10-0064-01. *School Board Expenditures, by Function and Economic Classification*. <https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=3710006401>, as of December 10, 2020.

Statistics Canada (2020e). Table 37-10-0109-01. *Number of Students in Elementary and Secondary Schools, by School Type and Program Type*. <https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=3710010901>, as of December 10, 2020.

Van Pelt, Deani Neven, and Joel Emes (2015). *Education Spending in Canada: What's Actually Happening?* Fraser Institute. <https://www.fraserinstitute.org/sites/default/files/education-spending-in-canada-whats-actually-happening.pdf>, as of December 18, 2020.

Van Pelt, Deani Neven, Joel Emes, and Jason Clemens (2016). *Understanding the Increases in Education Spending in Public Schools in Canada, 2016 Edition*. Fraser Institute. <https://www.fraserinstitute.org/sites/default/files/understanding-the-increases-in-education-spending-in-public-schools-in-canada-2016.pdf>, as of December 10, 2020.

About the Authors

Tegan Hill

Tegan Hill is an Economist at the Fraser Institute. She holds a Bachelor of Economics and a Master's Degree in Public Policy from the University of Calgary. Ms. Hill's articles have appeared in major Canadian newspapers including the *Globe and Mail*, *National Post*, and *Ottawa Citizen*. She specializes in government spending, taxation, and debt.

Nathaniel Li

Nathaniel Li is an Economist at the Fraser Institute. He holds a B.A. from the Fudan University in China and a Ph.D. in Food, Agricultural and Resource Economics from the University of Guelph. Prior to joining the Fraser Institute, he worked for the University of Toronto as a postdoctoral fellow and the University of Guelph as a research associate. His past research has been published in *Applied Economic Perspectives and Policy*, *Agricultural Economics*, *Preventive Medicine*, and *Canadian Public Policy*.

Joel Emes

Joel Emes is President of Abacus Economics and a Fraser Institute Senior Fellow who rejoined the Institute after a stint as a senior advisor to British Columbia's provincial government. He previously served as a senior analyst, then as acting executive director, at the BC Progress Board. Prior to that, Mr Emes was a senior research economist at the Fraser Institute where he initiated and led several flagship projects in the areas of tax freedom and government performance, spending, debt, and unfunded liabilities. Mr. Emes holds a B.A. and an M.A. in economics from Simon Fraser University.

Acknowledgments

The authors wish to thank the Lotte & John Hecht Memorial Foundation for its generous support of this project. They also thank the anonymous reviewers of early drafts of this paper. Any errors and omissions are the sole responsibility of the author. As the researchers worked independently, the views and conclusions expressed in this paper do not necessarily reflect those of the Board of Directors of the Fraser Institute, the staff, or supporters.

Publishing Information

Distribution

These publications are available from <http://www.fraserinstitute.org> in Portable Document Format (PDF) and can be read with Adobe Acrobat® or Adobe Reader®, versions 7 or later. Adobe Acrobat Reader® DC, the most recent version, is available free of charge from Adobe Systems Inc. at <get.adobe.com/reader/>. Readers having trouble viewing or printing our PDF files using applications from other manufacturers (e.g., Apple's Preview) should use Reader® or Acrobat®.

Ordering publications

To order printed publications from the Fraser Institute, please contact us via e-mail: sales@fraserinstitute.org; telephone: 604.688.0221, ext. 580 or, toll free, 1.800.665.3558, ext. 580; or fax: 604.688.8539.

Media

For media enquiries, please contact our communications department via e-mail: communications@fraserinstitute.org; telephone: 604.714.4582.

Copyright

ISBN

978-0-88975-634-2

Citation

Tegan Hill, Nathaniel Li, and Joel Emes (2021). *Education Spending in Public Schools in Canada, 2021 Edition*. Fraser Institute. <http://www.fraserinstitute.org>.

Supporting the Fraser Institute

To learn how to support the Fraser Institute, please contact us via post: Development Department, Fraser Institute, Fourth Floor, 1770 Burrard Street, Vancouver, British Columbia, V6J 3G7, Canada; telephone: toll-free to 1.800.665.3558, ext. 548; e-mail: development@fraserinstitute.org; or visit our webpage: <www.fraserinstitute.org/support-us/overview.aspx>.

Purpose, Funding, & Independence

The Fraser Institute provides a useful public service. We report objective information about the economic and social effects of current public policies, and we offer evidence-based research and education about policy options that can improve the quality of life.

The Institute is a non-profit organization. Our activities are funded by charitable donations, unrestricted grants, ticket sales, and sponsorships from events, the licensing of products for public distribution, and the sale of publications.

All research is subject to rigorous review by external experts, and is conducted and published separately from the Institute's Board of Directors and its donors.

The opinions expressed by authors are their own, and do not necessarily reflect those of the Institute, its Board of Directors, its donors and supporters, or its staff. This publication in no way implies that the Fraser Institute, its directors, or staff are in favour of, or oppose the passage of, any bill; or that they support or oppose any particular political party or candidate.

As a healthy part of public discussion among fellow citizens who desire to improve the lives of people through better public policy, the Institute welcomes evidence-focused scrutiny of the research we publish, including verification of data sources, replication of analytical methods, and intelligent debate about the practical effects of policy recommendations.

About the Fraser Institute

Our mission is to improve the quality of life for Canadians, their families and future generations by studying, measuring and broadly communicating the effects of government policies, entrepreneurship and choice on their well-being.

Notre mission consiste à améliorer la qualité de vie des Canadiens et des générations à venir en étudiant, en mesurant et en diffusant les effets des politiques gouvernementales, de l'entrepreneuriat et des choix sur leur bien-être.

Peer review—validating the accuracy of our research

The Fraser Institute maintains a rigorous peer review process for its research. New research, major research projects, and substantively modified research conducted by the Fraser Institute are reviewed by experts with a recognized expertise in the topic area being addressed. Whenever possible, external review is a blind process. Updates to previously reviewed research or new editions of previously reviewed research are not reviewed unless the update includes substantive or material changes in the methodology.

The review process is overseen by the directors of the Institute's research departments who are responsible for ensuring all research published by the Institute passes through the appropriate peer review. If a dispute about the recommendations of the reviewers should arise during the Institute's peer review process, the Institute has an Editorial Advisory Board, a panel of scholars from Canada, the United States, and Europe to whom it can turn for help in resolving the dispute.

Editorial Advisory Board

Members

Prof. Terry L. Anderson

Prof. Robert Barro

Prof. Jean-Pierre Centi

Prof. John Chant

Prof. Bev Dahlby

Prof. Erwin Diewert

Prof. Stephen Easton

Prof. J.C. Herbert Emery

Prof. Jack L. Granatstein

Prof. Herbert G. Grubel

Prof. James Gwartney

Prof. Ronald W. Jones

Dr. Jerry Jordan

Prof. Ross McKitrick

Prof. Michael Parkin

Prof. Friedrich Schneider

Prof. Lawrence B. Smith

Dr. Vito Tanzi

Past members

Prof. Armen Alchian*

Prof. Michael Bliss*

Prof. James M. Buchanan* †

Prof. Friedrich A. Hayek* †

Prof. H.G. Johnson*

Prof. F.G. Pennance*

Prof. George Stigler* †

Sir Alan Walters*

Prof. Edwin G. West*

* deceased; † Nobel Laureate