

Title: *A Social Accounting Matrix for Canada*

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The paper presents the first Social Accounting Matrix (SAM) compiled for Canada. Using data for the year 2000, it demonstrates the feasibility of constructing a SAM for the national economy. Being an extension of the existing national economic accounts, a SAM is a consistent and complete representation of the socio-economic system that captures the interdependencies of institutional groups. It is both a conceptual framework and a data system that can support analyses of socio-economic policy issues, used to evaluate the socio-economic impact of exogenous changes, or serve as a database for general equilibrium modelling. This paper presents a macro SAM with three micro extensions. The first application expands the household sector through integration with household surveys, showing incomes, outlays, savings and fiscal transfers of the sector by income quintile and other household attributes. This expansion could be conducted within national accounting conventions reflected in the aggregate SAM. However, a market-transaction approach is used for this exercise that introduces a new perspective on household savings that diverge from the national accounting concepts and CSNA sub-control totals. The second application expands employment income by age, gender, educational attainment, and industry of employment. The third application shows product taxes by type of expenditure and type of tax.