Research report

Immigrant and Non-Permanent Resident's Contributions to Alberta's Economy

The labour market and net fiscal contributions



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Prepared for: The Muttart Foundation
Date: October 22, 2026

Executive Summary

Between mid-2021 and late 2025, Alberta's non-permanent resident (NPR) population more than tripled, from about 82,000 to 292,000, and it has been falling since. That growth is the backdrop to four of the questions in Alberta's October 2026 referendum, which concern immigrants and NPRs. The first asks whether the province should take increased control over immigration for the purpose of "decreasing immigration to more sustainable levels, prioritizing economic migration and giving Albertans first priority on new employment opportunities." The other three ask whether NPRs' access to provincially funded programs, including health care, education and social services, should be removed, made subject to a 12-month residence requirement, or charged a fee. This report sets out the evidence on which these questions bear: how the immigrant and NPR populations have grown, how they take part in Alberta's labour market, what they pay in taxes, and what they receive in transfers and services, in each case compared with the rest of the province's population.

The two groups are distinct. Immigrants have the right to live in Canada permanently, whether or not they have since become citizens. NPRs hold a work or study permit or have claimed refugee status and may remain only for a fixed period. The data available for each group differ, and so do the comparisons, so the findings are reported separately for each.

Immigrants (compared with persons who are not immigrants)

1 Alberta's immigrant population has grown steadily for two decades.

- Immigrants rose from 17.4 to 27.0 per cent of Albertans aged 15 and over between 2006 and 2025. Over that period Alberta moved from a below-average to an above-average destination for new immigrants.
- Alberta's immigrants are comparatively recent arrivals: in 2021, about four in ten had landed in the previous ten years, compared with about a quarter in Ontario and British Columbia.

2 Immigrants aged 25 to 54 work about as much as other Albertans, but are paid less and bear more risk.

- In 2025, immigrants were employed at nearly the same rate as other Albertans (82.5 against 83.1 per cent).
- They worked the same hours and are no more likely to work part-time, but they are paid less per hour and bear more of Alberta's economic downturns.
- They make up 37.5 per cent of workers in health care and social assistance, Alberta's largest employer.

3 Immigrants bring more education, but their degrees are used less, even after many years in Canada.

- Immigrants are 29 per cent of Albertans aged 25 to 54 but 38 per cent of those with a bachelor's degree or above. Fewer than half of immigrant degree holders work in an occupation that normally requires a degree, compared with 58 per cent of non-immigrant degree holders.

4 Every group, including immigrants, aged 25 to 54 pays more in taxes than it receives back in cash transfers and health care.

- In 2025, immigrants to Canada in the last 10 years received 70 cents in cash transfers and health care for every dollar of tax paid, compared with 55 cents for immigrants in Canada for more than 10 years and 47 cents for persons who are not immigrants. The amount is higher for recent arrivals mainly because they earn less and so pay less tax, not because they receive more: their transfers and health care per person are lower.
- *These results describe a single year and leave out education because about a third of education is funded by property taxes, which are not among the taxes counted.*

Non-permanent residents (compared with Canadians-by-birth)

5 Alberta's NPR population changed little until 2021, then surged, and is now declining.

- NPRs rose from 1.9 per cent of Alberta's population in mid-2021 to a peak of 5.8 per cent in late 2025. The surge was shared across Canada, and Alberta's share has stayed below the national share throughout.
- Since that peak the NPR population has fallen, and federal targets to reduce temporary residents to under 5 per cent of Canada's population by the end of 2027 point to further decline.

6 Most of the recent growth in work permits came through the International Mobility Program (IMP), which does not require an employer to show that there are no Canadians available for the job.

- Between 2021 and 2024, IMP permits for Alberta rose about four-fold, to 108,860, more than twice the highest level either program had reached before. Half of them fall in a residual category that Immigration, Refugees and Citizenship Canada (IRCC) does not describe.
- Relative to population, Alberta draws more heavily than the country on the Temporary Foreign Worker Program (TFWP), which requires that employers show there are no Canadians available for the job, and less heavily on the IMP.

7 In 2025, TFWP permits for Alberta went mostly to the occupations where the province's job vacancies were, and these are among its lowest-paid occupations.

- Sales and service jobs made up about a third of both vacancies and TFWP permits. The exception is agriculture and related occupations, which held 19 per cent of permits but only 3 per cent of vacancies.
- From 2022, permits shifted sharply toward jobs requiring only on-the-job training, from 4 to 34 per cent of permits by 2024.

8 At the 2021 Census, most of Alberta's NPRs were working, but less securely than other Albertans, and they earned less than half as much as Canadians-by-birth.

- In May 2021, 72 per cent of NPRs aged 25 to 54 were employed, compared with 78 per cent of Canadians-by-birth. A third of employed NPRs held casual or fixed-term jobs, against fewer than one in ten Canadians-by-birth.
- NPRs had market income of $31,552 per person in 2020, against $65,915 for Canadians-by-birth. Nearly all of that difference is in employment income.
- *These results describe 2020–21, a pandemic year, when Alberta's NPR population was less than a third of its current size and differently composed.*

9 NPRs pay taxes, although less per person than other Albertans because they earn less.

- In 2020, NPRs paid $6,114 per person in income tax and payroll contributions, against $16,092 for Canadians-by-birth. Most of that gap reflects their lower earnings: as a share of market income, they paid 19.4 per cent against 24.5 per cent.
- Based on a rough projection to 2025, Alberta's NPRs aged 25 to 54 pay about $1.1 billion a year in income tax and payroll contributions. The true figure is likely higher because the projection uses 2020 incomes and leaves out commodity and property taxes.

10 Work and study permit holders are already ineligible for most of Alberta's programs for people in need and receive less in federal and provincial cash transfers.

- They are not eligible for Income Support, AISH or ADAP, the Alberta Child and Adult Health Benefit, social housing or the Rent Assistance Benefit, among others. The main provincial programs they can use are health insurance, which has residence and permit conditions, K-12 education for their children, reduced child care fees and Legal Aid.
- NPRs also receive less in federal and provincial cash transfers: in 2020, NPRs received $1,795 per person compared to $4,300 for Canadians-by-birth.

11 On order-of-magnitude estimates, NPRs cost the province less per person than other Albertans in K-12 education and health care.

- Because NPRs have fewer children, their K-12 education costs work out to about $3,050 per NPR aged 25 to 54, compared with $4,280 for other Albertans of the same age.
- Likewise, health care costs about $3,700 per NPR compared to about $5,900 per Albertan because NPRs are younger.
- *These estimates are approximate and are not set against the taxes NPRs pay.*

Read together, the findings suggest that the population growth behind the referendum questions came mainly from temporary residents, and that this growth is already reversing. Both immigrants and NPRs contribute through work and taxes. When they differ from other Albertans,

> it is mainly because they earn less, not because they draw more on public programs. For NPRs in particular, access to those programs is already limited. The evidence does not address whether Alberta's public services have the capacity to absorb population growth, which is a question of how much governments invest as much as of who arrives.

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Introduction

In October 2026, Alberta held a referendum that included four questions related to immigrants and non-permanent residents (NPRs). The results of these four questions are non-binding. One asked whether the province should take greater control over immigration to reduce it. The other three proposed new conditions on the access of non-permanent residents (NPRs) — people living temporarily in Alberta on a work permit or a study permit, or who have claimed refugee status — to provincially-funded programs, including health care, education, and social supports (Elections Alberta 2026b; Province of Alberta 2026). The population those questions concern has grown quickly. Alberta's NPR population rose from roughly 82,000 in mid-2021 to a peak of about 292,000 in late 2025, declining to about 279,000 by mid-2026 (Statistics Canada 2026m). Likewise, at the 2021 Census, Alberta was home to about 971,000 immigrants, and a further 265,000 immigrants settled in the province between 2021 and 2025 (Statistics Canada 2026l, 2026p). These questions were posed amidst growing concerns that increased immigration into Alberta was not being fully absorbed by the labour market (see for example: Zanzana 2025) and that "disastrous" federal immigration policies are creating an "unprecedented strain" on health-care, education and other social programs (Kavanagh 2026). To address these concerns and provide evidence for the referendum questions, we need to know: what the immigrant and NPR population contributes to Alberta, including where and how they are employed in the labour force, what they contribute to the fiscal revenues, and what level of income and social supports they use. Moreover, this evidence needs to be compared to the general Alberta population to put it into context. This report provides this evidence.

Throughout this report, "immigrant" and "non-permanent resident" carry specific meanings, consistent with how they show up in Statistics Canada data. They describe two mutually exclusive groups. An immigrant is a person who is not a Canadian citizen by birth and has been granted the right to live in Canada permanently, including permanent residents, whether or not they have since become a Canadian citizen by naturalization (Statistics Canada 2023a).[1] An NPR is a person from another country whose usual place of residence is in Canada and who holds a work or study permit, or who has claimed refugee status. Family members living with work or study permit holders are also included, unless these family members are already Canadian citizens, landed immigrants or permanent residents (Statistics Canada 2021, 2023a). No one belongs to both: an NPR who is granted permanent residence status stops being counted as an NPR and is counted thereafter as an immigrant. The distinction is legal: immigrants, including permanent residents, have the right to enter and remain in Canada permanently, while an NPR is authorized to remain only for a fixed period and must leave at its end (*Immigration and Refugee Protection Act*, SC 2001, c 27, ss. 27(1), 29(1)–(2); Canadian Charter of Rights and Freedoms, s 6(1)). Likewise, Alberta's programs reach them on different terms.[2] As this report will also examine, within certain programs, immigrants who have been here for different lengths of time may have different access. Where possible (and relevant), this report disaggregates by length of time in Canada.

[1] Note here that the term "immigrant" includes both landed immigrants (legally referred to as "permanent residents") and persons who left their home country to settle in Canada and are now natural citizens. That is, all landed immigrants are immigrants, but not all immigrants are landed immigrants.
[2] See Table 3 which sets out eligibility for the main Alberta-funded programs by immigration status.

The referendum questions and their implications

The first referendum question related to immigration asks whether the provincial government should take increased control over immigration for the purpose of "decreasing immigration to more sustainable levels, prioritizing economic migration and giving Albertans first priority on new employment opportunities" (Elections Alberta 2026b). Questions 2 to 4 ask about NPR access to services, particularly health, education, and social services, suggesting no access (question 2), or, if access, implementing either a time requirement (question 3) or an additional fee (question 4). According to unofficial results, a majority of voters answered "yes" to each of the four questions (Elections Alberta 2026a).

While the purpose of this report is not to dissect the referendum questions, they implicate several empirical matters on which the evidence in this report bears. The first question rests on three premises: that current levels of immigration are above what the province can sustain, that economic migration should be favoured over other streams, and that newcomers compete with Albertans for jobs. Section 1 describes how the immigrant and NPR populations have grown and how Alberta compares with other provinces. Sections 2 and 3 examine how immigrants participate in the labour market and what they contribute in taxes relative to the transfers and services they receive. Section 4 sets the occupations for which permits under the Temporary Foreign Worker Program were issued against the occupations in which Alberta reports unfilled vacancies. Section 5 addresses the concern over NPRs' access to provincially funded programs (referendum questions 2 to 4) by estimating the taxes NPRs pay and the cash transfers they receive, and by setting out which provincial programs they are currently eligible for. Some matters the referendum questions raise fall outside what this evidence can settle, including the capacity of health, education and housing systems to absorb population growth and the question of which order of government should make these decisions.

Section 1: Immigration and NPRs in Alberta – Setting the Stage

Growth of Immigrants and NPRs in Alberta

The first referendum question suggests that immigration in Alberta is too high. This section presents data on immigrants and NPR's in Alberta—how many there are, how those numbers have changed over time, and how they compare to other provinces in Canada.[3]

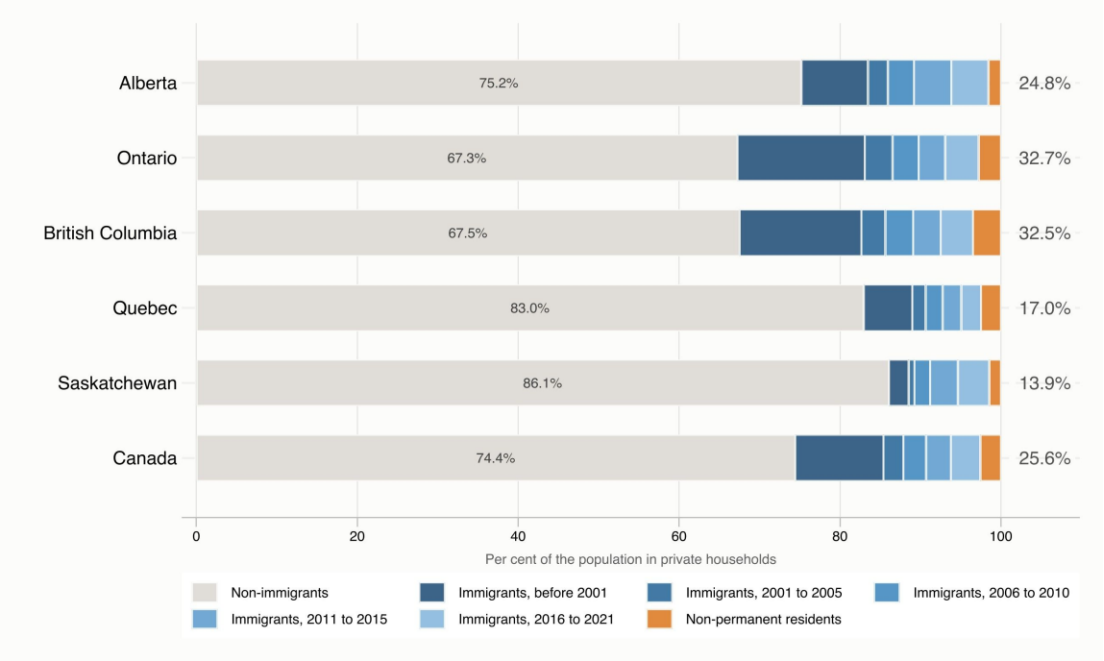
The 2021 Census provides the most recent complete count of immigrants and NPRs.[4] According to the 2021 Census, Alberta's immigrant + NPR population is close to the national norm in size and is neither the largest nor smallest. As shown in Figure 1, immigrants and NPRs together accounted for 24.8 per cent of Albertans living in private households, marginally below the corresponding national figure of 25.6 per cent. Alberta sits nearly eight percentage points below Ontario (32.7 per cent) and British Columbia (32.5 per cent), the two long-standing destinations for immigration to Canada, and well above Quebec (17.0 per cent) and Saskatchewan (13.9 per cent).

[3] There is no single data source from which to get a consistent accounting of these numbers. Thus, various data sources are used to set the stage.

[4] Two features of the Census impact how the data should be applied and understood today. First, the Census was taken on 11 May 2021, before the expansion in Canada's NPR population. The second is the universe: the census counts persons in private households and excludes residents of collective dwellings — institutions, work camps, student residences and shelters. NPRs are plausibly over-represented among residents of collective dwellings. The census also misses NPRs at a higher rate than it misses other residents (Mehta and Berard-Chagnon 2025). For both reasons, the counts of NPRs in Figure 1 should be treated as a floor.

Compared to other provinces, Census 2021 suggests that the composition of the immigrant population in Alberta is distinctive. Of Alberta's immigrants in 2021, 39.8 per cent had landed within the last 10 years ("recent immigrants"), compared to 24.9 per cent in Ontario and 25.6 per cent in British Columbia. Conversely, 35.6 per cent of immigrants in Alberta arrived before 2001, compared with roughly 52 per cent in Ontario and BC. Of the provinces examined, only Saskatchewan has a more recently arrived immigrant population, with 59 per cent of Saskatchewan's immigrants arriving within the last decade (Statistics Canada 2026p). Ontario and British Columbia are established immigrant destinations whereas Alberta's immigrant population is comparatively new. Time since arrival is a strong predictor of labour market outcomes and of fiscal position as will be shown in proceeding sections.

Figure 1: Population Composition, Census 2021



Source: Statistics Canada (2026p), Table 98-10-0347-01, 2021 Census of Population; Statistics Canada (2026o) Table 98-10-0001-01 Population and Dwelling Counts.
Figure notes: universe: persons in private households in occupied private dwellings. Residents of collective dwellings — institutions, work camps, student residences, shelters — are excluded, and NPRs are plausibly over-represented among them. Figures are weighted estimates from the long-form Census sample. The Census was taken on 11 May 2021, before the recent growth in NPRs, and misses NPRs at a higher rate than other residents: Statistics Canada's coverage study puts the missed rate for NPRs at 38 per cent nationally and 32 per cent in the Prairie provinces (Mehta and Berard-Chagnon 2025). NPR counts in this figure should therefore be treated as a floor.

Figure 1 describes Alberta as it was in May 2021, and a great deal has changed since. Tracking how Alberta's immigrant population has grown, both before and after the census, requires a source that is repeated every year. The Labour Force Survey (LFS) has asked about immigrant status since 2006 and reports annually for every province.

The LFS differs from the Census in four major respects. First, the LFS only covers persons aged 15 and over, while the Census shown in Figure 1 is for the entire population. Second, the LFS excludes persons living on reserves, institutional residents and full-time members of the Canadian Forces — a different exclusion from the Census. Third, the Census identifies NPRs as a separate category, as shown in Figure 1, while the LFS data used here does not. NPRs form part of the LFS target population,

but they cannot be separated from Canadian citizens by birth. And lastly, the LFS is a sample survey, not an accounting of an entire population. All of this means that the Census and LFS will give different numbers.[5] Despite this inconsistency, the LFS is examined here as it allows us to extend the examination of immigrants from 2006 to 2025.

Figure 2 shows that Alberta's immigrant share of the population has grown steadily for two decades. The immigrant share of Albertans aged 15 and over rose from 17.4 per cent in 2006 to 27.0 per cent in 2025, an increase of 9.6 percentage points. Comparatively, the immigrant share increased slower nationally (6.1 percentage points), in British Columbia (5.4 percentage points) and in Ontario (3.6 percentage points). The share of immigrants in Saskatchewan increased faster, by 10.6 percentage points. In absolute terms, Alberta's landed immigrant population aged 15 and over rose from about 470,000 to about 1,095,000. As a result of Alberta's slightly faster immigrant share growth, Alberta has converged on the national figure and briefly exceeded it in 2023 and 2024, though in 2025 it is below the national figure (Statistics Canada 2026j).

Figure 2: Immigrants as a per cent of the population aged 15 and over, annual Labour Force Survey estimates, 2006–2025

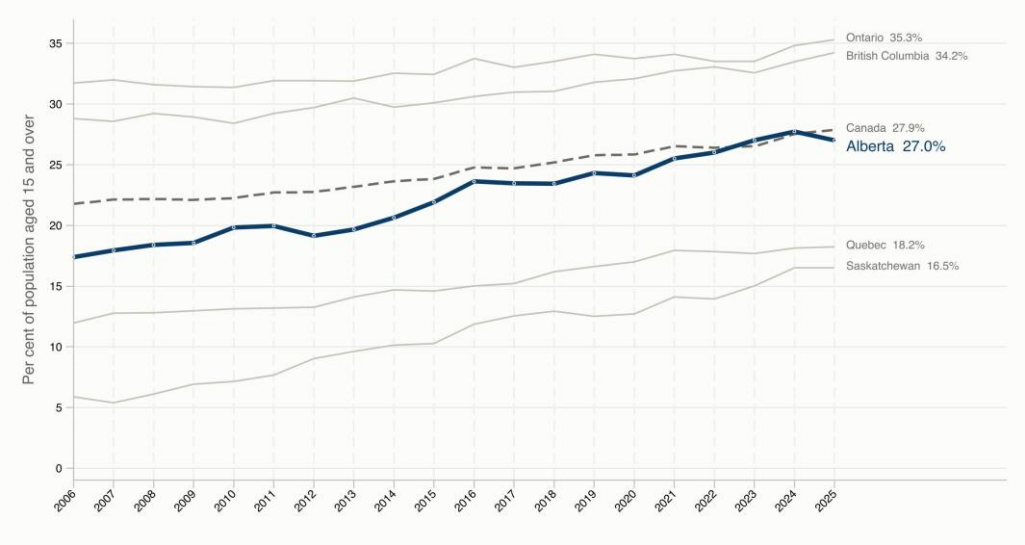


Figure source: Statistics Canada (2026j), Table: 14-10-0472-01 Labour force characteristics of immigrants, annual.
Figure notes: share of the population aged 15 and over, annual averages of monthly estimates. The LFS excludes persons living on reserves, institutional residents and full-time members of the Canadian Forces. The LFS does not publish estimates of NPRs; NPRs are included in the total population (the denominator) but not among immigrants (the numerator). Labels on the right are the shares for 2025. Canada includes Alberta.

Alberta's immigrant share fell between 2024 and 2025 from 27.7 to 27.0 per cent, while the number of immigrants rose, from about 1,086,000 to about 1,095,000. This is because the province's population aged 15 and over, which includes NPRs, grew faster. Figure 2 therefore describes the changing composition of Alberta's population rather than the pace of immigration to it, which is taken up in Figure 4.

Neither the Census nor the LFS can show how Alberta's NPR population has changed since 2021: the Census describes a single day in May 2021 and much has changed since then, and the LFS does not separate NPRs from Canadian citizens by birth. However, Statistics Canada's quarterly demographic

[5] For example, for persons aged 15 and over, the 2021 Census puts Alberta's immigrant share at 27.1 per cent against the LFS's 25.5 per cent for the same year (Statistics Canada 2026j, 2026p).

estimates of NPRs fill that gap. They are built from administrative data, which Statistics Canada estimates in collaboration with Immigration, Refugees and Citizenship Canada (IRCC) and other federal departments, cover all ages, and are published every quarter by province and by type of NPR.[6] Figure 3 shows NPRs as a per cent of each jurisdiction's total population from the second quarter of 2021, when the current series begins.

The NPR population tells a different story than the immigrant population. Figure 3 shows that Alberta's share of NPR population has grown significantlysince 2021. The province's NPR population rose from 82,226 in the second quarter of 2021, or 1.9 per cent of Alberta's population, to 292,366 at its peak in the third quarter of 2025, or 5.8 per cent of the population, and stood at 279,477, or 5.5 per cent, in the second quarter of 2026. That is, the share of Albertan's who are NPRs increased about 3.1 times from 2021 to its peak in 2025, against 2.1 times nationally and 1.8 times in British Columbia. This was faster growth than in any other jurisdiction shown, largely because Alberta started from a lower base, and NPRs have made up a smaller share of Alberta's population than of Canada's throughout.

Figure 3: NPRs as a percent of the population, quarterly demographic estimates, Q2 2021 - Q2 2026

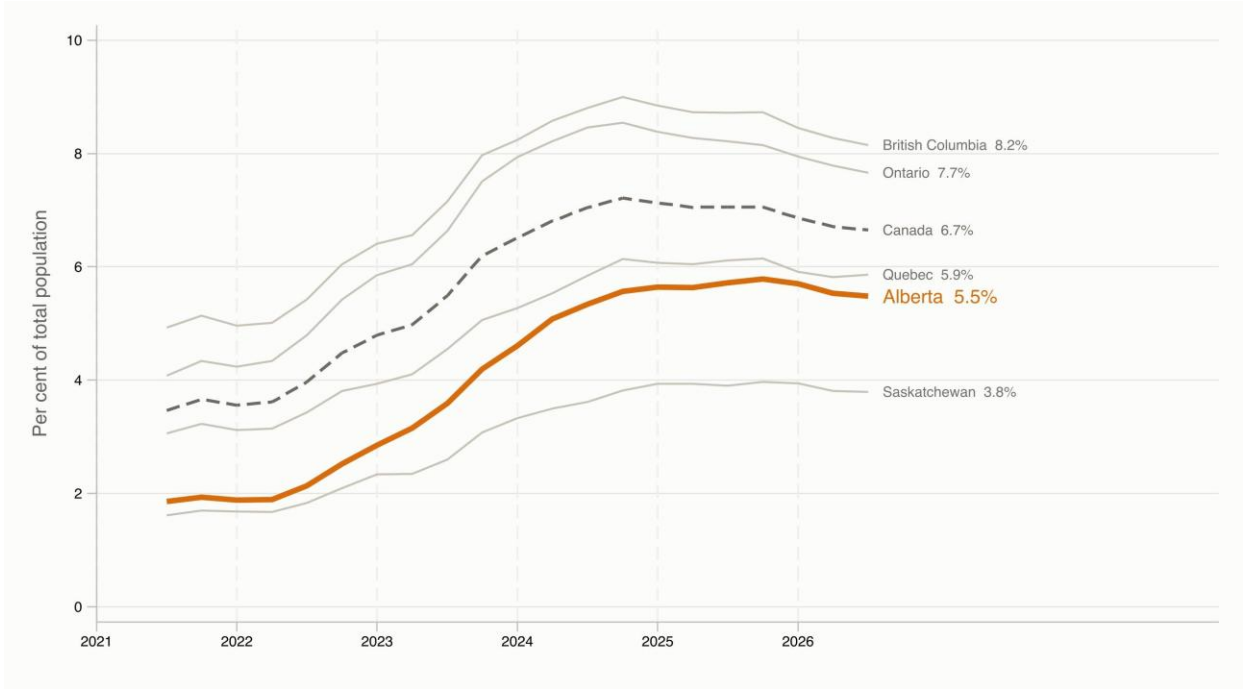


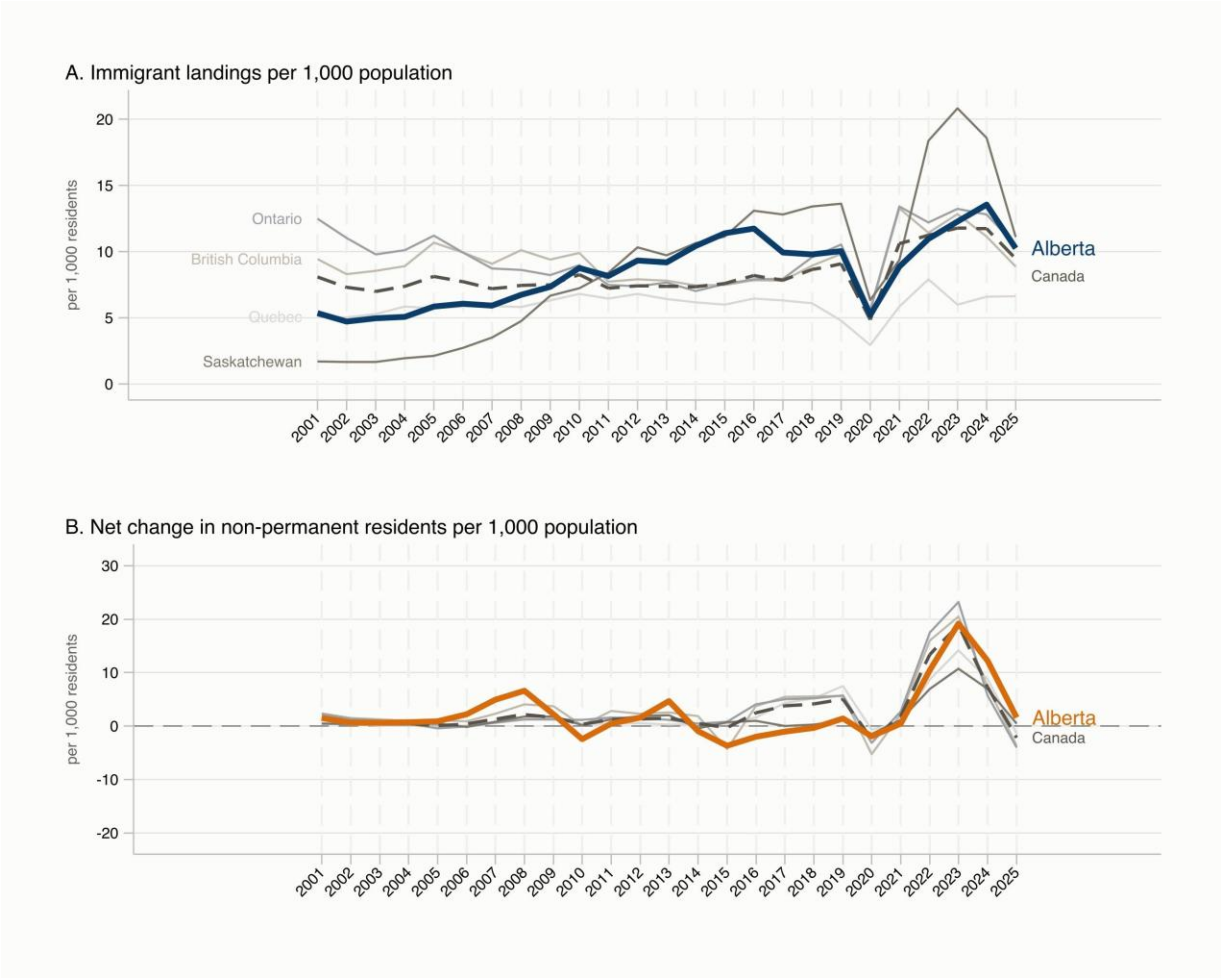
Figure sources: Statistics Canada (2026k), Table: 17-10-0009-01 Population estimates, quarterly. Statistics Canada (2026m), Table: 17-10-0121-01 Estimates of the number of non-permanent residents by type, quarterly. Note that both use the September 2026 update.
Figure notes: share of the total population of all ages. The series begins in 2021 Q2. Statistics Canada's earlier NPR estimates were built on a different administrative system, including a different rule for assigning province of residence, and the two cannot be joined. Estimates are final up to 1 July 2023; estimates from 1 October 2023 to 1 April 2026 are updated postcensal estimates, and the 1 July 2026 estimate is preliminary. All estimates after July 2023 will be revised.

[6] Statistics Canada identifies NPRs among the components of its population estimates whose methods may be a more substantial source of error.

Canada, Ontario and British Columbia reached their peak NPR share in the third quarter of 2024, and Alberta, Quebec and Saskatchewan a year later, in the third quarter of 2025. Since then, every jurisdiction shown has declined. Alberta's NPR count has fallen by 4.4 per cent from its peak, the second smallest decline of the six behind Saskatchewan's 3.7 per cent, and against 9.7 per cent in Ontario. However, note that a falling stock does not establish that people are leaving. Statistics Canada's flow accounts treat an NPR who is granted permanent residence as leaving the NPR population, although that person remains in Alberta and is thereafter counted as an immigrant.

Figures 1 to 3 count people present in Alberta at a given date: they establish how many immigrants and NPRs live in the province at a point in time. Figure 4 turns to flows: the number of immigrants who settled in Alberta in each year (panel A), and the net change in the number of NPRs (panel B). Net change of NPRs is measured by taking NPRs who arrive minus NPRs who leave or become immigrants. Both are expressed per 1,000 residents and reach back to 2001.

Figure 4: Flows of Immigrants and NPRs, 2001-2025



Source: Statistics Canada (2026l), Table: 17-10-0040-01 Estimates of the components of international migration, quarterly; Statistics Canada (2026k), Table: 17-10-0009-01 Population estimates, quarterly. Note both use the September 2026 update
Figure notes: landings are a continuous published series. The net change in NPRs is derived from the stock estimates whose method changed in 2021, so panel B should be read for direction and size of movement rather than for exact levels compared across 2021. A negative value in panel B is a net change, not a count of departures: an NPR granted permanent residence leaves the NPR population while remaining in the province.

Panel A shows a gradual rise in immigration to Alberta over the past quarter century. Arrivals per 1,000 residents roughly doubled between 2001 and 2016, moving from 5.4 immigrants per 1,000 population to 11.7 immigrants per 1,000 population. This gradual increase moved Alberta from below the national rate to above it by 2010. Immigrant inflows in Alberta then fell after the collapse in oil prices and fell sharply in 2020 during the COVID-19 pandemic. After the pandemic, arrivals recovered and rose somewhat above their 2016 peak in 2023 and 2024. By 2025 they had returned to 10.3 per 1,000, about their 2019 level.
Over a quarter century, Alberta has changed from a below-average to an above-average destination for immigration—a slow structural shift. Ontario, a historically high immigrant centre, moved from the highest rate in 2001 at 12.5 immigrants per 1,000 residents to 10.5 immigrants per 1,000 residents in 2025, which Alberta matched. Alberta is not, however, the province that changed most: Saskatchewan rose from 1.7 immigrants per 1,000 residents in 2001, the lowest of the six, to 11.1 immigrants per 1,000 residents in 2025.

Panel B tells a different story. Before 2021, the net change in Alberta's NPR population stayed close to zero, never rising above about 7 per 1,000 residents in any year. Within that narrow range, it moved with the provincial economy more than in any other province shown. It grew during the boom of the late 2000s and fell in every year from 2014 to 2018, after the collapse in oil prices. The pattern changed after 2021. Alberta's net gain in NPRs rose to 10 per 1,000 residents in 2022 and 19 in 2023, nearly three times its previous high. The surge was not unique to Alberta: Canada and the other large provinces saw similar increases. Ontario gained 23.2 net NPRs per 1,000 residents in the same year and British Columbia 20.5, against 18.9 nationally. Alberta entered the surge later than the country, and its surge lasted a year longer. By 2025, Alberta's net gain had fallen back to under 2 NPRs per 1,000 population compared to a loss of 2.2 nationally.

Federal policy points to further decline. The 2026–2028 Immigration Levels Plan reduces new temporary resident arrivals, including arrivals under the TFWP, the IMP, and the International Student program. It commits the federal government to reducing Canada's temporary population to less than 5 per cent of the total population by the end of 2027 (IRCC 2025). The same plan holds permanent resident admissions at 380,000 a year from 2026 to 2028. If Alberta's share of these national totals stays near its recent level, its NPR population can be expected to continue to fall, while immigrant landings are more likely to stay near their 2025 level.

Types of Non-Permanent Residents and the Permits They Hold

The referendum questions on access to provincially funded programs treat NPRs as a single group, but the group is made up of people who come to Alberta for different purposes and on different terms: temporary workers (i.e., work permit holders), international students (i.e., study permit holders), and people who have claimed refugee protection. These groups differ in how long they may stay, whether they may work, and, as Section 5 shows, which provincial programs they are already eligible for. Therefore, the effect of any new condition on service access depends on who makes up the NPR population. Furthermore, the first referendum question's emphasis on economic migration and on Albertans' priority for jobs bears on work permits in particular. This section therefore sets out the types of permits Alberta's NPRs hold, how that mix has changed since 2021, and the programs through which work permits have been issued.

Sorting Alberta's NPRs into these groups is less simple than it sounds, because the permits overlap. A study permit carries a limited entitlement to work, and a student who wants to work beyond that limit, or to stay and work after graduating, must apply for a work permit. One person can hold more than one permit, and asylum claimants may hold a work permit, a study permit, both, or neither. Note

that in Statistics Canada data, asylum claimants are counted as a group first and then the remaining NPRs are sorted by the permits they hold. Table 1 follows this convention, setting out the permits held by Alberta's NPRs in the second quarter of 2026, and by those added since 2021.

The majority of temporary resident permits in Alberta are work permits. In the second quarter of 2026, 60 per cent of Alberta's NPRs held a work permit only, and a further 6.5 per cent held both a work and study permit. Holders of study permits only accounted for 14 per cent of NPRs, and asylum claimants, protected persons and members of related groups made up 12 per cent — about three-quarters of whom also held a work permit (Statistics Canada 2026m).

Table 1: Permits held by NPRs in Alberta and Canada, from quarterly demographic estimates, 2021 Q2 and 2026 Q2

	Share in AB, Q2 2026	Share in Canada, Q2 2026	Per cent of new NPRs since Q2 2021, AB	Per cent of new NPRs since Q2 2021, Canada
Permit holders and their family members	88.1	80.9	86.4	75.1
Work permit only	60.2	53.8	62.9	62.6
Study permit only	14.4	14.4	9.3	2.7
Work and study permits	6.5	7.9	6.1	4.0
Other permit holders and family members	7.0	4.8	8.1	5.8
Asylum claimants, protected persons and related groups	11.9	19.1	13.6	24.9
of which, holding a work permit only	8.6	12.9	10.3	18.1
of which, holding a study permit only	0.1	0.1	0.1	0.1
of which, holding work and study permits	0.4	0.8	0.4	1.3
of which, holding neither	2.8	5.3	2.8	5.4
All non-permanent residents	100	100	100	100

Table source: Statistics Canada (2026m), Table: 17-10-0121-01 Estimates of the number of non-permanent residents by type, quarterly. Note this uses the September 2026 update.
Table notes: The first two columns are shares of all NPRs on 1 July 2026 (2026 Q2). The last two columns are shares of the increase in NPRs between 1 July 2021 (2021 Q2) and 1 July 2026; in Alberta that increase was 197,251, and in Canada 1,453,774. Types are mutually exclusive: asylum claimants, protected persons and related groups are classified first, whatever permits they hold, and the remaining NPRs by permit. The "of which" rows are shares of all NPRs, not of asylum claimants. "Other permit holders and family members" is mainly family members living with permit holders and also includes other permits such as temporary resident permits. Estimates are final to 1 July 2023 and preliminary for 1 July 2026. Components may not sum exactly because of rounding.

Alberta's composition of NPRs is weighted more heavily toward work than the country's: work permit only holders make up 60 per cent of the province's NPRs against 54 per cent nationally. The recent increase was also work-permit heavy. Of the roughly 197,000 NPRs Alberta added between the second quarter of 2021 and the second quarter of 2026, 63 per cent held a work permit only, the same share as nationally, against 9 per cent holding a study permit only and 14 per cent who were asylum claimants. Where Alberta's increase differed was in its smaller share of asylum claimants:

asylum claimants and related groups accounted for 25 per cent of Canada's growth in NPRs but only 14 per cent of Alberta's growth in NPRs. Alberta's temporary population is principally a population of temporary workers, and its recent growth was principally growth in temporary work (Statistics Canada 2026m).

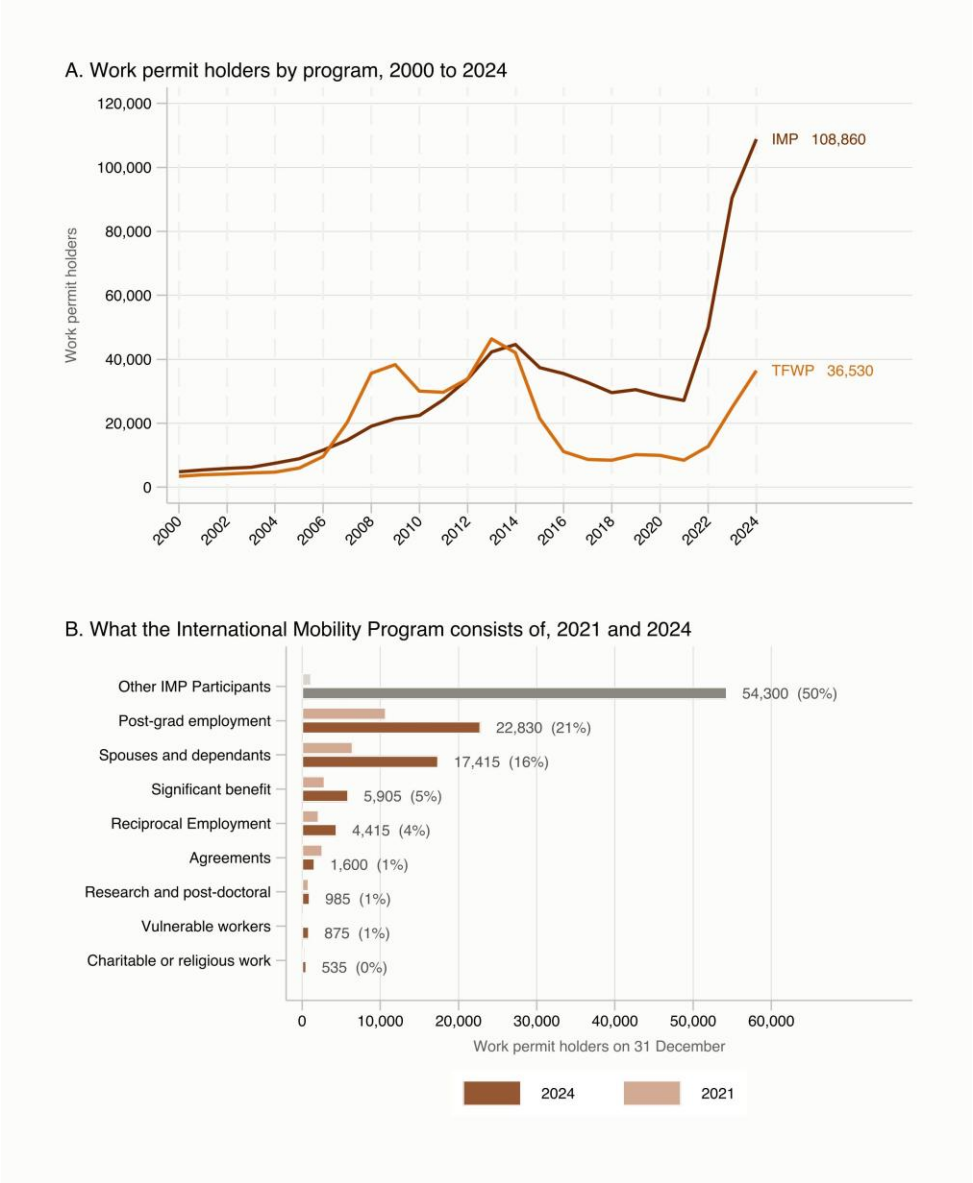
For NPRs holding work permits, there are two programs they may hold their work permits under. The Temporary Foreign Worker Program (TFWP) allows Canadian employers to hire foreign workers to fill temporary jobs when qualified Canadians are not available (ESDC 2026). It requires an employer to first obtain a labour market impact assessment (LMIA) showing that no Canadian citizen or permanent resident was available to do the work. The International Mobility Program (IMP) requires no such labour market assessment and allows employers to hire foreign workers that fill labour needs that support Canada's economic, social and cultural priorities (Immigration and Citizenship 2026b). The IMP also issues open work permits, which are not tied to any employer, such as post-graduation work permits and permits for the spouses of some workers and students. The IMP has over 50 streams, each of which may have its own requirements (IRCC 2024b).

Table 1 shows that most of Alberta's NPRs hold a work permit, but Statistics Canada's estimates do not say under which program the permit was issued. IRCC publishes this separately, counting the number of valid work permits on 31 December of each year under each program, by the province named on the application. Panel A of Figure 5 shows the number of work permits by program from 2000 to 2024; panel B sets out what the IMP consists of.

Two features of these data should be noted. First, the IRCC records the province of intended destination, not the province where the permit holder actually lives or works. The second is that these are counts of valid permits rather than of people present in Alberta. A person whose permit has expired while they remain in the province is not counted. For both reasons, these numbers are not comparable with the numbers in Figure 3.

Panel A shows that the recent growth in work permits in Alberta came mostly through the IMP and that, unlike the TFWP, the IMP has never before been this large. Between 2021 and 2024 both programs grew about four-fold, but because the IMP started from a larger base, it added roughly three times as many permits as the TFWP: IMP permits rose from 27,195 to 108,860, more than twice the highest level either program had reached before. The TFWP, by contrast, has been near its current scale before: it rose through the 2000s to a peak of 46,395 in 2013 and fell to under 10,000 by 2018, and its 2024 level of 36,530 is still below the 2013 peak.

Figure 5: Work permits in Alberta by program, 2000–2024, and the composition of the International Mobility Program, 2021 and 2024



Source: IRCC (2026b). Temporary Residents: Temporary Foreign Worker Program (TFWP) and International Mobility Program (IMP) Work Permit Holders – Monthly IRCC Updates.
Figure notes: permit holders with a permit valid on 31 December of the year shown, by province of intended destination. Province of intended destination is not necessarily where the permit holder lives or works, and the counts are of valid permits rather than people present: a person who remains in Alberta after their permit expires is not counted. These counts are therefore not comparable with Figure 3. The TFWP requires an employer to obtain a labour market impact assessment; the IMP does not. The two are separate unique counts: a person may hold a permit under both programs in the same year and thus is counted under each. In panel B the categories are IRCC's own, except "Spouses and dependants" and "Research and post-doctoral", each of which combines several. "Other IMP Participants" is IRCC's residual. Values are rounded so components need not sum to their totals. Estimates are preliminary and subject to revision. 2024 is the most recent year published.

Panel B shows that, of the IMP permits IRCC describes, most are held by recent graduates and by the families of people already here, rather than by workers recruited by a particular employer. Half of the 2024 permits, however, are not described: IRCC assigns 54,300 permits, or 50 per cent of

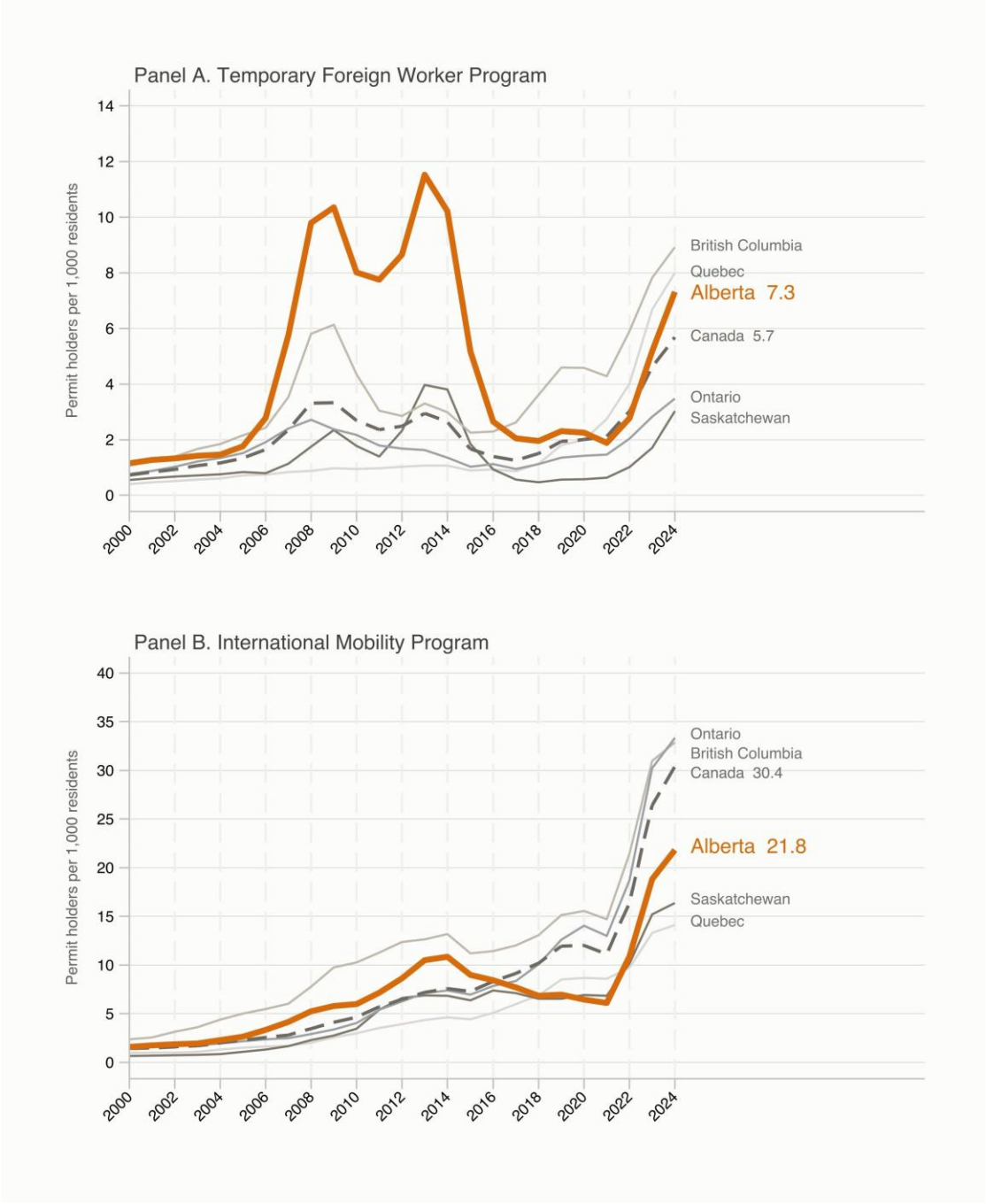
Alberta's total, to a residual category it does not name, up from 1,155 in 2021. Of the half that is described, post-graduation permits (22,830), held by people who studied in Canada and stayed on to work, and permits for spouses and dependants (17,415) together make up more than seven in ten. The categories that can involve an employer or a treaty seeking a particular worker, significant benefit (5,905) and international agreements (1,600), together account for at most 7 per cent of IMP permits.

Figure 6 puts these counts in proportion to population: it counts permits on 31 December as a rate per 1,000 residents on the following 1 January. Two cautions apply. The numerator counts permits by province of intended destination while the denominator counts residents, so the figure compares how heavily provinces recruit rather than who lives in them. And, as above, the two programs are separate unique counts and cannot be added.

Figure 6 shows that, in 2024, Alberta drew more heavily than the country as a whole on the TFWP—the program requiring a labour market impact assessment—and less heavily on the IMP—which does not. Alberta had 7.3 TFWP permit holders per 1,000 residents against 5.7 nationally, but 21.8 IMP permit holders against 30.4 nationally. Neither position is long-standing. Alberta's TFWP rate was once far above that of every other province shown, peaking at 11.5 per 1,000 in 2013, nearly three times Saskatchewan's 4.0, before falling below the national rate in 2021 and 2022. Its 2024 rate is therefore high by the province's own recent history but third among the provinces shown, behind British Columbia (8.9) and Quebec (8.0). For the IMP, Alberta was above the national rate in every year from 2000 to 2016 and has been below it in every year since. Also notable is that the sharp growth in IMP permits after 2021 occurred in every jurisdiction shown.

Section 1 has established who is in Alberta and how that has changed. Its central finding is that immigrants and NPRs have followed different paths. Alberta's immigrant population has grown steadily for two decades: the immigrant share of Albertans aged 15 and over rose from 17.4 to 27.0 per cent between 2006 and 2025, and Alberta moved from a below-average to an above-average destination for new immigrants. That population is also comparatively recent, with a larger share having landed in the previous ten years than in Ontario or British Columbia. NPRs, by contrast, grew little before 2021 and then rapidly, from 1.9 per cent of Alberta's population in mid-2021 to a peak of 5.8 per cent in 2025. That surge was shared with the rest of the country, and by 2025 it had largely stopped: net growth in NPRs had fallen below 2 per 1,000 residents, and the NPR population had begun to decline. Federal targets for 2026 to 2028 point to a continued decline in NPRs, with permanent resident admissions held steady. Most of Alberta's NPRs hold work permits, and most of the recent growth in work permits came through the IMP; relative to its population, however, Alberta draws more heavily than the country as a whole on the TFWP and less heavily on the IMP. Section 2 turns to how immigrants take part in Alberta's labour market.

Figure 6: Work permit holders per 1,000 residents by program, Alberta and comparator provinces, 2000–2024



Source: IRCC (2026b), Temporary Residents: Temporary Foreign Worker Program (TFWP) and International Mobility Program (IMP) Work Permit Holders – Monthly IRCC Updates; Statistics Canada (2026k), Table: 17-10-0009-01.
Figure notes: permit holders with a permit valid on 31 December of the year shown, by province of intended destination, divided by the population on 1 January following. Values are rounded to the nearest multiple of five and estimates are preliminary and subject to revision. 2024 is the most recent year published on this basis.

Section 2: What Immigrants Contribute to the Labour Market

The first referendum question asks whether the province should have more control over immigration to (in part) prioritize economic migration, implying that immigration to Alberta has not been sufficiently focused on its economic contribution. One way to assess this premise is to look at what immigrants contribute to Alberta's labour market once they are here. This section does so for immigrants using the Labour Force Survey (LFS): whether they are employed, which industries rely on their work, the education they bring and whether it is used, and what their work earns. It is the foundation for the fiscal accounting in Section 3.

Two limits on the evidence should be stated. The first is that the publicly-available LFS data used here does not identify NPRs. Its measure of immigrant status separates immigrants by time since landing from everyone else. NPRs fall into that second group together with Canadian citizens born outside Canada and Canadian citizens born in Canada (Statistics Canada 2026j). Everything that follows is therefore about immigrants, and the group they are measured against is called "persons who are not immigrants". The contribution of NPRs is taken up in Section 4.

The second limit is age. Immigrants in Alberta are younger on average than the rest of the province's population. When looking at persons aged 15 and over, the longest-settled immigrants appear to have the lowest employment rate of any group; however, they are the group most likely to have retired. Therefore, the figures in this section are computed for ages 25 to 54 (the core working age), where the composition effect is small. The same figures on the wider age base are reproduced in the Technical Appendix.

Employment

Figure 7 shows the employment rate of Albertans aged 25 to 54 from 2006 to 2025. In 2025, immigrants aged 25 to 54 were employed at nearly the same rate as everyone else in Alberta: 82.5 per cent of immigrants were employed compared to 83.1 per cent of persons aged 25 to 54 who are not immigrants (Statistics Canada 2026b, 2026j). However, this aggregate conceals what has happened over time and how employment differs by immigrant time since landing.

Figure 7 also shows that employment rises with time since landing. Immigrants who had landed within the previous five years had the lowest employment rate in every year but one (2012). In 2025, their employment rate was 74 per cent. Immigrants who had landed five to ten years earlier were employed at a higher rate than the most recent arrivals, and in 2025, their employment rate was 82 per cent. Immigrants who had landed more than ten years have, more often than not, the highest employment rates of immigrants, reaching an employment rate of 85 per cent in 2025. This exceeded the employment rate of persons who are not immigrants, which was 83 per cent in 2025.

Figure 7: Employment rate of immigrants by time since landing aged 25 to 54 in Alberta, 2006-2025



Figure source: Statistics Canada (2026j), Table: 14-10-0472-01 Labour force characteristics of immigrants, annual.
Figure notes: annual averages. Label on right is the annual average for 2025. Employed persons as a per cent of the population aged 25 to 54. Not immigrants include NPRs and Canadian citizens born inside and outside Canada. Bands are measured from each survey year, so a line follows a succession of arrival cohorts rather than one group of people over time.

Figure 7 also shows that immigrants bear more of Alberta's economic downturns than persons who are not immigrants. In both recent downturns, the employment rate of immigrants as a whole fell by roughly twice as much. During the 2015 oil crash, immigrant employment rate fell by 4.1 percentage points between 2014 and 2016 compared to 2.4 percentage points for persons who are not immigrants. Likewise, during the COVID-19 pandemic, immigrant employment rate fell by 7.2 percentage points in 2020, with the largest decline being amongst the longest-settled immigrants (7.9 percentage points), compared to 3.6 percentage points for persons who are not immigrants.

Which Industries Depend on Immigrant Labour

Immigrants supply about three in ten of Alberta's core-age workers, but their labour is concentrated in particular industries. Figure 8 sets out, for each Alberta industry, the share of its workers aged 25 to 54 who are immigrants, measured against the 29.2 per cent they hold across all industries together (the red bar/dashed line). The industries that contribute most to Alberta's GDP, led by mining, quarrying, and oil and gas extraction, rely least on immigrant labour, while the province's largest employer, health care and social assistance, relies on it heavily: 37.5 per cent of its workers are immigrants. Immigrants are therefore a large part of the workforce that delivers the health care and social services that referendum questions 2 to 4 concern.

Health care is one of several industries in which immigrants are over-represented. Immigrants make up 42.4 per cent of workers in accommodation and food services, 38.5 and 37.3 per cent in non-durable and durable manufacturing, and 37.4 per cent in transportation and warehousing, all well above their 29.2 per cent share of employment across all industries.

At the other end of the figure, immigrants make up 14.4 per cent of workers in mining, quarrying, and oil and gas extraction, the lowest share of any industry shown. Measured by contribution to GDP, it is Alberta's largest industry, accounting for 24 per cent of the province's GDP in 2025 (Government of Alberta 2025c). Construction, among the next largest industries by GDP, also employs a below-average share of immigrants, at 22.8 per cent.

Figure 8: Share of workers aged 25 to 54 who are immigrants by industry, 2025

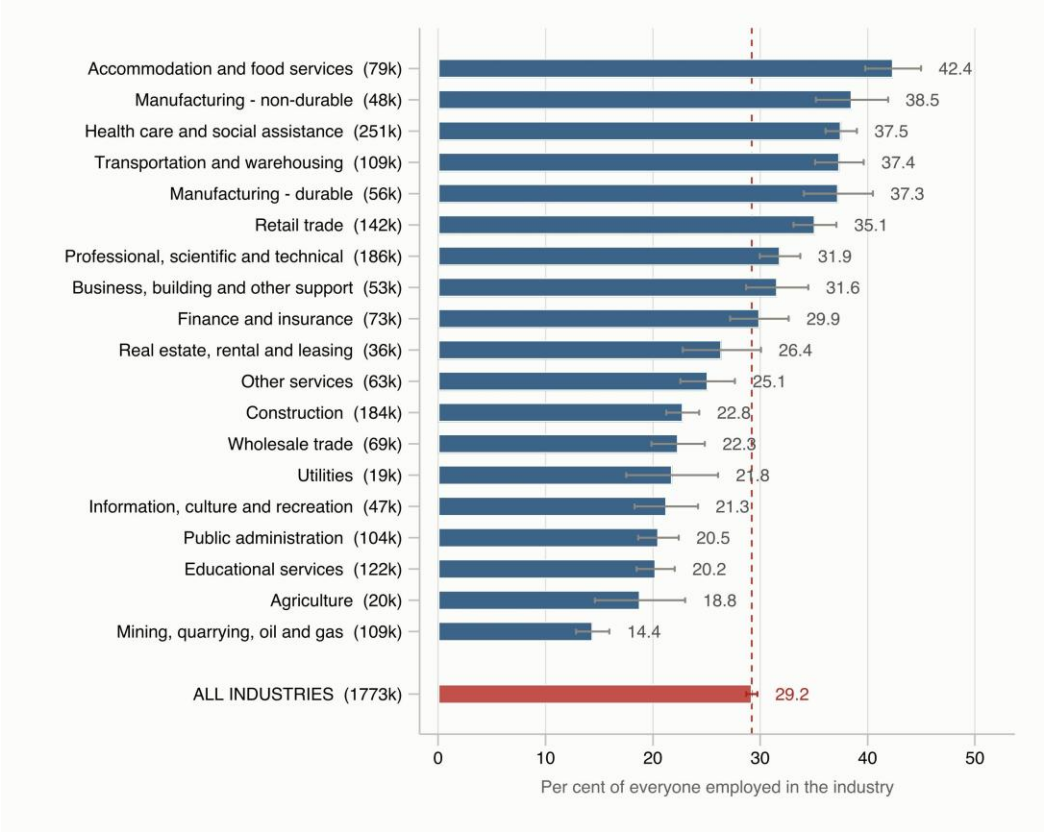


Figure source: Statistics Canada (2026b), Labour Force Survey Public Use Microdata file
Figure notes: annual average of twelve monthly files. Whiskers are 95 per cent confidence intervals from 1,000 Poisson bootstrap replicates; they are a lower bound, because the survey returns to the same dwellings for six months and those repeats cannot be identified in the public file. Forestry and logging is omitted as it had only one immigrant respondent; fishing, hunting and trapping had no Alberta respondents. Employment in each industry, in thousands, is shown beside its name. The red bar and the dashed line are the immigrant share of all employment at these ages.

Education Brought and Education Used

The first referendum question asks whether Alberta should take increased control over immigration, in part for the purpose of "prioritizing economic migration" (Elections Alberta 2026b). Under current federal policy, economic immigration is already planned to make up the majority of permanent immigration to Canada: 63 per cent in 2026. These are skilled workers and entrepreneurs selected to meet Canada's occupational shortages and long-term economic needs (IRCC 2026a). What immigrants contribute through their skills depends both on the education they bring and on whether it is used once they arrive.

Figure 9 shows that immigrants hold a larger share of Alberta's degrees than of its population, but that their degrees are less often used. In the left-hand panel, immigrants are 29.4 per cent of Albertans aged 25 to 54 (the red bar and dashed line) but 38.2 per cent of those holding a bachelor's degree or above. Among degree holders, they are 30.2 per cent of those employed in an occupation that normally requires a degree, barely above their share of the population and eight points below their share of degrees.[7] They are also 46.9 per cent of degree holders employed in an occupation that normally requires high school or less.

The right-hand panel divides degree holders into five states and shows that the gap in degree use narrows with time since landing but does not close. Among persons who are not immigrants with a bachelor's degree or above, 58 per cent were employed in an occupation that normally requires a degree, compared with 46 per cent of immigrants who had landed more than ten years earlier and 33 per cent of those who had landed ten years ago or less.

A degree goes unused in two ways. The first is work below the level of the credential: 47 per cent of recent immigrant degree holders were employed in an occupation normally requiring college or apprenticeship training, high school, or less, against 31 per cent of persons who are not immigrants with a degree. The second is not working at all: 20 per cent of recent immigrant degree holders were either not in the labour force or unemployed compared to 11.4 per cent of degree holders who are not immigrants. Among immigrants who landed more than ten years earlier, the share not working is the same as for persons who are not immigrants (11 per cent), but the share working below degree level remains higher, at 43 per cent against 31.

Figure 9: Degrees held and degrees used, Albertans ages 25 to 54, 2025

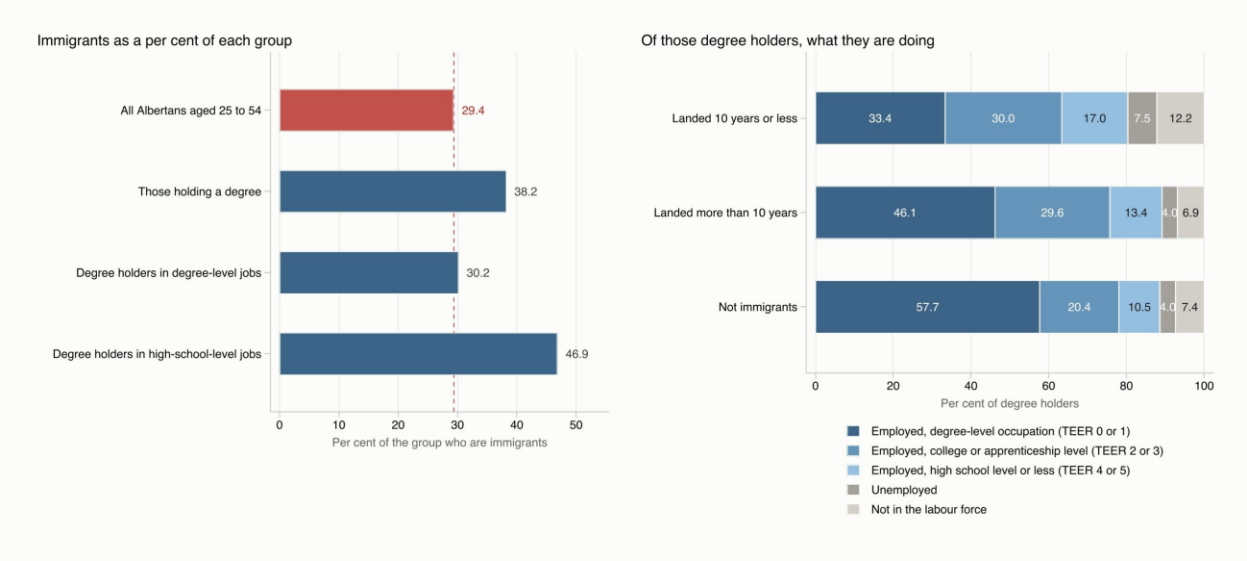


Figure source: Statistics Canada (2026b), Labour Force Survey Public Use Microdata file
Figure notes: annual average of twelve monthly files for 2025. Persons who are not immigrant includes NPRs and Canadian citizens born inside and outside Canada. The two panels have different denominators. The left panel gives immigrants as a per cent of four groups: all Albertans aged 25 to 54, shown as the red bar and the dashed line, those among them holding a bachelor's degree or above, and two subsets of those degree holders. The right panel takes the degree holders aged 25 to 54 and divides them into five states that are exhaustive. An occupation that requires a degree means Training, Education, Experience and Responsibilities (TEER) 0 or TEER 1 in the National Occupational Classification (NOC) 2021, TEER 2 or 3 normally requires college or apprenticeship training, and TEER 4 or 5 high school or less. The classification describes what an occupation normally

[7] The probability of an occupation requiring a degree is based on NOC TEER matrix (Government of Canada 2023, n.d.).

requires, not what any particular job requires. Confidence intervals for every quantity shown are reported in the Technical Appendix; they are 95 per cent intervals from 1,000 Poisson bootstrap replicates and are a lower bound.

The data used here cannot say why immigrants' education and occupations match less well, or why recent arrivals are less often employed, but Canadian research points to immigrants' skills being under-used (Reitz 2001; Reitz, Curtis, and Elrick 2014), to the difficulty immigrants have entering regulated professions where a foreign credential often has to be re-certified (Girard and Smith 2013; Zietsma 2010), and to discrimination by employers (Oreopoulos 2011). In recognition of these issues, Alberta established a Foreign Credential Advisory Committee in 2024, which concluded that barriers to credential recognition in regulated professions "contribute to underemployment, skills underutilization, and lost economic potential for Alberta" (Foreign Credential Advisory Committee 2025).

How immigrants work and what they are paid

As shown, immigrants are employed at close to the same rate as everyone else, but contribution also depends on how they work. Immigrants in Alberta work as many hours per week as persons who are not immigrants. The median employed Albertan aged 25 to 54 usually works forty hours a week across all jobs held. This is the median for immigrants, whether they landed within the previous ten years or earlier, and for persons who are not immigrants alike; differences in mean hours are not statistically significantly different from zero.[8] Nor do immigrants work part-time more often: 10.1 per cent of recent arrivals and 10.9 per cent of settled immigrants worked part-time at their main job, against 11.4 per cent of persons who are not immigrants.[9]

Where immigrants differ is in how that working week is assembled: they are more likely to hold more than one job at a time. In 2025, 7.9 per cent of immigrants who landed within the previous ten years and 8.8 per cent of those who landed earlier held more than one job, compared to 5.2 per cent of persons who are not immigrants. Both differences are statistically significant. Immigrants who hold a second job also work longer at it, 18.8 hours a week at jobs other than their main one if recently landed and 16.9 hours if settled, against 14.6 hours for persons who are not immigrants. Multiple jobholders are, however, fewer than one in ten workers in every group (Technical Appendix, Table A-2).

Recent arrivals are more often employed in temporary work. Among employees, 11.7 per cent of immigrants who landed within the previous ten years held a temporary job (seasonal, term, contract or casual), against 7.9 per cent of persons who are not immigrants; among immigrants who landed more than ten years earlier the share is 8.3 per cent, which cannot be distinguished from persons who are not immigrants. Self-employment moves in the opposite direction. Recently landed employed immigrants are self-employed statistically significantly less often than employed persons who are not immigrants, 11.0 per cent against 13.0, and settled immigrants more often, at 15.0 per cent (Technical Appendix, Table A-2).

[8] Author calculations from the Labour Force Survey Public Use Microdata File, twelve monthly files for 2025 (Statistics Canada 2026b). Hours are usual hours worked per week at all jobs. Medians, means and 95 per cent confidence intervals for each group, and the tests of difference, are reported in the Technical Appendix, Table A-2.

[9] Author calculations from the Labour Force Survey Public Use Microdata File, twelve monthly files for 2025 (Statistics Canada 2026b). Part-time work is less than 30 hours a week at the main job. The difference from persons who are not immigrants is statistically significant for immigrants who landed within the previous ten years (−1.3 percentage points, 95 per cent interval −2.4 to −0.2) but not for those who landed earlier (−0.6 points, −1.6 to 0.4). See the Technical Appendix, Table A-2.

Immigrants, then, work as many hours as everyone else and on broadly the same terms. Where they differ most is in what those hours pay. Figure 10 shows that, unlike employment, wages do not converge with time since landing. In 2025, immigrant employees aged 25 to 54 who had landed within the previous ten years earned a median usual hourly wage of $26.92, compared to $38.00 for persons who are not immigrants — a gap of $11.08, or about 29 per cent. Among immigrants who had landed more than ten years earlier, the gap narrows but does not close: their median of $31.68 is $6.32 below that of persons who are not immigrants, although, as Figure 7 showed, their employment rate is higher.

The lower half of Figure 10 repeats the comparison among employees holding a bachelor's degree or above, and the gap does not narrow. Recent immigrants with a degree earned a median of $31.00/hour against $45.00/hour for degree holders who are not immigrants, a difference of $14.00; among settled immigrants the difference is $6.54. Holding the same credential is therefore associated with no smaller a shortfall than in the workforce as a whole.

Figure 10: Median hourly wage rate, Alberta employees ages 25 to 54, by immigrant status, 2025

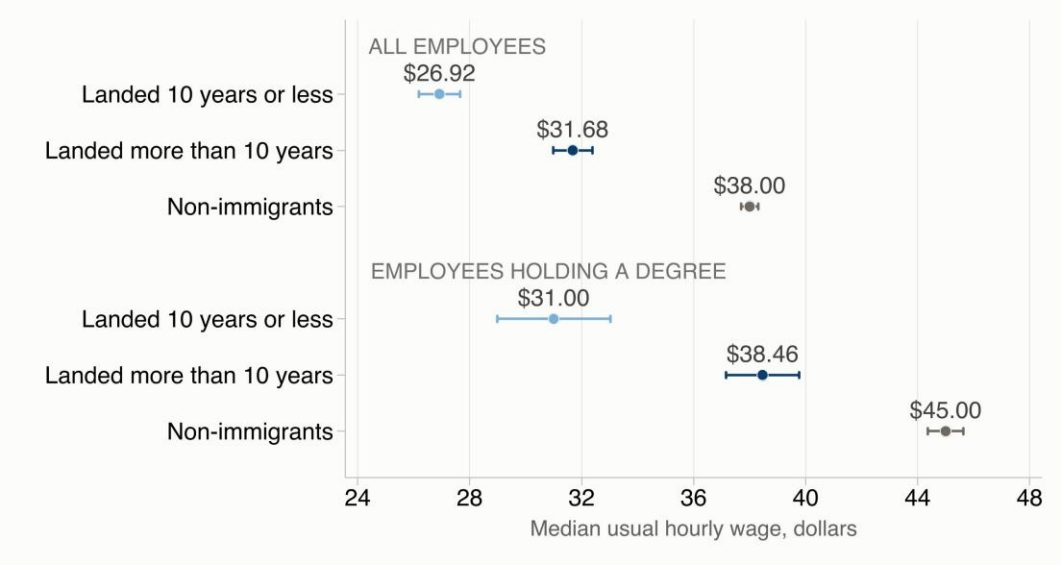


Figure source: Statistics Canada (2026b), Labour Force Survey Public Use Microdata file
Figure notes: annual average of twelve monthly files for 2025. Employees only: the survey records no hourly wage for the self-employed. Bars are 95 per cent confidence intervals from 1,000 Poisson bootstrap replicates and are a lower bound. No adjustment is made for industry, occupation or age, so the figure measures the gap, not its cause.

In summary, Section 2 shows that immigrants contribute to Alberta's labour market on much the same terms as other workers in how much they work, but not in what they are paid. Taken together, immigrants aged 25 to 54 are employed at close to the same rate as persons who are not immigrants, make up a large share of the workforce in several industries, including health care, and bring more education than the province's population as a whole. They work the same hours, more often across more than one job, although they bear more of the province's economic downturns and are less likely to work in the province's larger contributor-to-GDP industries. Time since landing closes some gaps but not others: employment converges, but the use of immigrants' degrees and the wages they are paid do not.

Section 3: Fiscal Contributions of Immigrants

The first referendum question asks whether Alberta should take increased control over immigration, in part for the purpose of decreasing it to "more sustainable levels" (Elections Alberta 2026b). The question was posed amid concern that immigration is placing an "unprecedented strain" on health care, education and other social programs (Kavanagh 2026). Whether current levels are sustainable depends in part on what immigrants pay into public finances and what they draw from them. This section looks at that for immigrants: what each group pays in income, payroll, and commodity taxes, what it receives in cash transfers, and what it may use in schooling and health care. This section is an accounting exercise: it simulates what was paid and received in one year, does not ask what Alberta's finances would look like had these immigrants not come, and does not price everything government provides; post-secondary education, justice and infrastructure are not counted.

The numbers in this section come from Statistics Canada's Social Policy Simulation Database and Model (SPSD/M; Statistics Canada (2026c)), which combines survey and administrative tax data and then applies the tax and benefit rules of a given year to work out what each person pays and receives.[10] The results cover people of core working age, aged 25 to 54. The construction of the groups is the same as in Section 2: immigrants are divided into those who landed in the past ten years and those who landed before that. The comparison group is everyone who is not an immigrant, which includes Canadian citizens born inside and outside Canada and NPRs. The SPSD/M does not separately identify NPRs.

Annual Market Income

Because taxes and transfers vary with income by design, this section begins with market income: income from employment, investments, private pensions and other market sources, before any taxes or transfers. Panel A of Figure 11 shows market income per person aged 25 to 54, that is, each group's total market income divided by the number of people in it, for each year from 2015 to 2025; Panel B breaks the 2025 amounts into their components.

Immigrants who landed more than ten years earlier have market income close to that of persons who are not immigrants, while recent arrivals have much less. In 2025, immigrants who had landed more than ten years earlier had market income of $75,438 per person, slightly below the $79,708 of persons who are not immigrants; recent arrivals had $54,486.

Compared with the same groups nationally, Alberta's settled immigrants earned about the same ($75,544 nationally), persons who are not immigrants earned more ($73,293 nationally), and recent arrivals earned less ($57,752 nationally). The gap between immigrants and persons who are not immigrants is wider in Alberta than nationally. Nationally in 2025, immigrants who landed more than ten years earlier had $2,251 more market income per person than persons who are not immigrants; in Alberta they had $4,270 less. That leaves the question of what the gap is made of.

[10] Code for replication purposes is available upon request from the author.

Figure 11: Market income per person, by immigrant status, current dollars

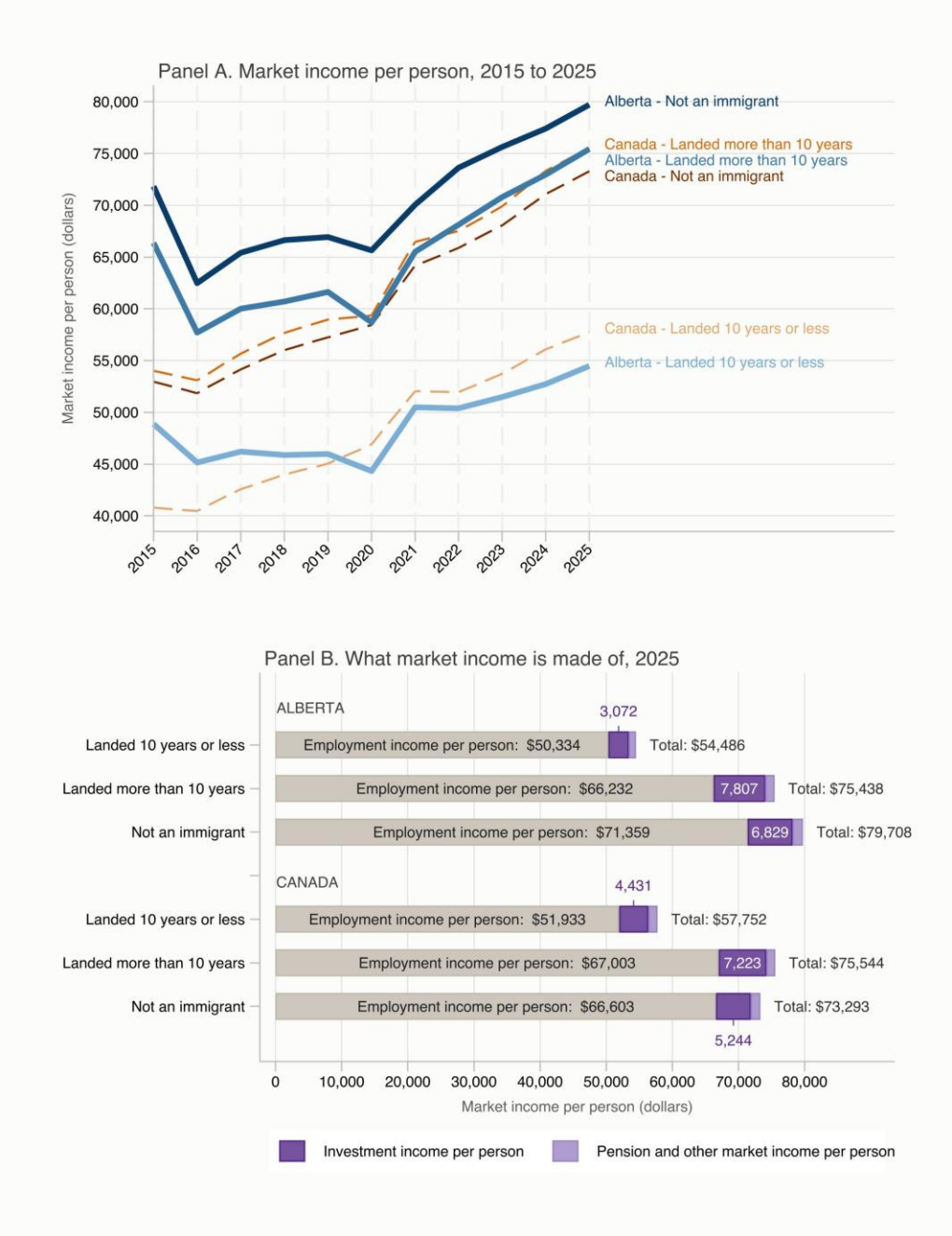


Figure source: SPSD/M v34.0, base-only simulations for each year. Author calculated.
Figure notes: Persons aged 25 to 54, in current dollars. Market income is employment, investment, pension and other market income; it contains no government transfer of any kind. In Panel A, Alberta is solid and Canada dashed. The comparison group is everyone who is not a landed immigrant, which includes non-permanent residents. Canada includes Alberta.

Some evidence comes from Panel B of Figure 11, which breaks the 2025 market income figures into parts. Nearly all the difference between the groups is a difference in employment income: longer settled immigrants in Alberta earned $5,127 less than persons who are not immigrants. Investment income runs the other way: settled immigrants hold nearly $1,000 per person more investment income, which closes about a fifth of that gap. Recent arrivals hold the least of both employment and

investment income. Time in the country shows up twice over: in what people earn, and in what they have had time to accumulate to earn from.

Taxes

Employment income is the base on which most income tax and payroll contributions are assessed, so differences in what the groups earn carry through to what they pay. Figure 12 shows taxes paid per person aged 25 to 54 in 2025, including federal and provincial income tax, Canada Pension Plan and Employment Insurance contributions ("payroll taxes"), and commodity taxes such as the GST and fuel taxes. Panel A gives total taxes per person and their components; Panel B shows taxes as a share of market income.

Most of the difference in what the groups pay in taxes reflects differences in what they earn. In dollars, persons who are not immigrants paid about $8,200 more per person in 2025 than immigrants who landed within the previous ten years ($21,891 against $13,731), while settled immigrants paid $20,073. As a share of market income, however, recent arrivals paid 25.2 per cent in taxes compared to 27.5 per cent for persons who are not immigrants, about two percentage points less. Had recent arrivals paid the same share of their income in tax, the gap would have narrowed by only about $1,200, so roughly 85 per cent of it reflects lower earnings rather than how the tax system treats them.

Two further features of Figure 12 are worth noting. First, every Alberta group pays less tax than its counterpart nationally because Alberta's income taxes are lower, and Alberta does not have a provincial sales tax. Second, payroll and commodity taxes make up a larger part of what recent arrivals pay: 38 per cent of their taxes, against 31 per cent for settled immigrants and 29 per cent for persons who are not immigrants. Both are regressive taxes, which take a larger share of income from people who earn less.

Figure 12: Taxes paid per person and as a share of market income, by immigrant status, 2025

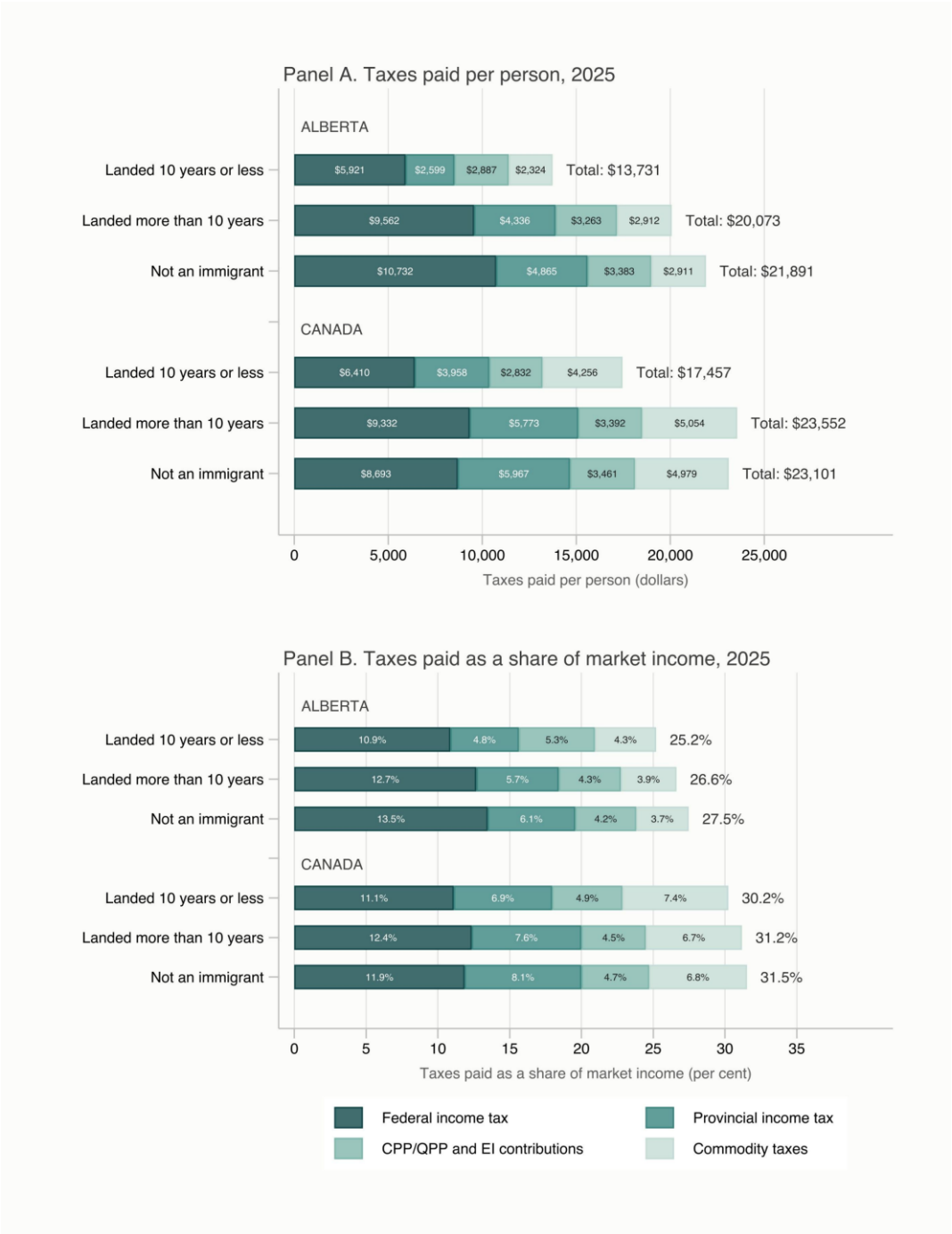


Figure source: SPSD/M v34.0, base-only simulations for 2025. Author calculated.
Figure notes: Persons aged 25 to 54, in current dollars. Market income is employment, investment and other market income; it contains no government transfer of any kind, and no tax has been deducted from it. Federal income tax includes the Employment Insurance and Old Age Security repayments. Commodity taxes are the federal GST together with provincial levies on fuel, tobacco and alcohol; Alberta has no provincial sales tax. Not an immigrant includes NPRs and Canadian citizens born inside and outside Canada. Canada includes Alberta.

Transfers

Taxes are one side of the relationship; transfers are the other. Transfers here are cash payments from government, whether paid through the tax system, as with the Canada Child Benefit and other refundable tax credits, or paid directly and reported for tax purposes, as with Employment Insurance, workers' compensation and provincial social assistance. Figure 13 shows what each group received per person aged 25 to 54 in 2025, split between federal and provincial sources (Panel A), and as a share of market income (Panel B).

Recent arrivals receive less in transfers than persons who are not immigrants, but more relative to their income. Immigrants who landed within the previous ten years received $4,106 per person in 2025, against $4,806 for persons who are not immigrants; settled immigrants received slightly more, at $5,020. As a share of market income, however, recent arrivals received 7.5 per cent, compared to 6.0 per cent for persons who are not immigrants: they receive fewer dollars but a larger share of their income because they earn less.

Transfers received by immigrants in Alberta are mostly federal, and the provincial share is smaller for immigrants than for persons who are not immigrants. The province supplies 7.8 per cent of what recent arrivals receive, 18.7 per cent of what settled immigrants receive, and 29.6 per cent of what persons who are not immigrants receive. Federal transfers run the other way: both immigrant groups receive more per person from the federal government than persons who are not immigrants.

Alberta's provincial transfers are small for everyone, not only for immigrants. Albertans aged 25 to 54 received $1,188 per person from their province in 2025, against $2,188 per person in the rest of the country. The difference is in how many programs there are. In 2025 Alberta's provincial transfers to working-age people are the Alberta Child and Family Benefit (ACFB), social assistance (i.e., AISH/ADAP, Income support), and workers' compensation. Alberta has no other refundable provincial tax credits. Comparatively, for example, Ontario has several refundable tax credits among them a sales tax credit and a property tax credit that are income-tested and paid to low-income filers. Part of the national figure also reflects administration: Quebec pays parental leave through its own provincial plan, whereas every other province including Alberta pays it federally through Employment Insurance (EI).

Figure 13: Transfers received per person and as a share of market income, by immigrant status, 2025

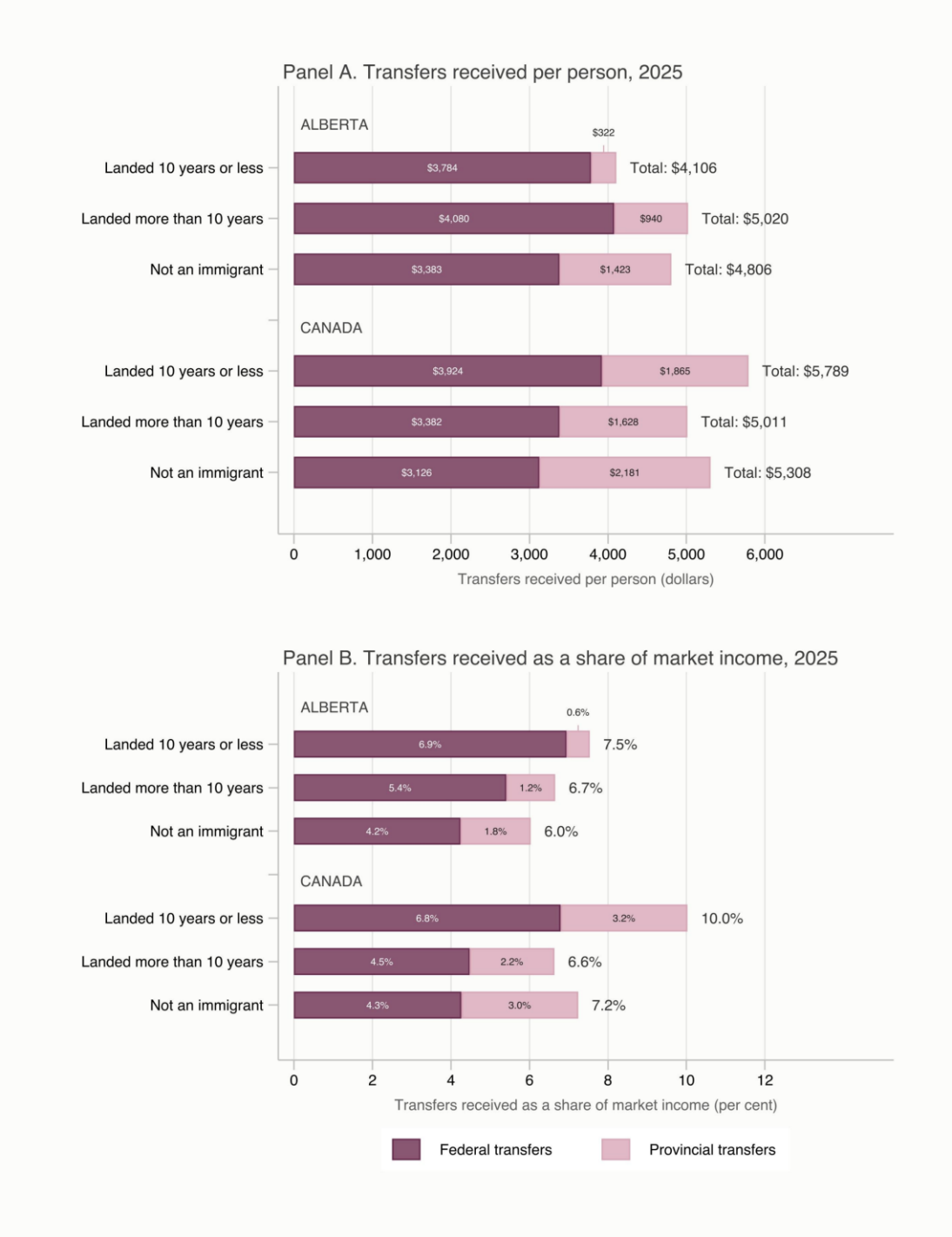


Figure source: SPSD/M v34.0, base-only simulations for 2025. Author calculated.
Figure notes: Persons aged 25 to 54, in current dollars. Market income is employment, investment and other market income, before any tax or transfer. Several transfers — child benefits, the GST credit (renamed the Groceries and Essential Benefit in 2025), social assistance — are entitlements of a family rather than of a person. They are shown here as the amount received by persons aged 25 to 54 in each group divided by the number of persons aged 25 to 54 in that group: an average across all adults in the group, including those receiving nothing, not the amount any family receives. Workers' compensation is counted as a provincial transfer. Quebec's parental insurance plan is counted as provincial, while parental leave in every other province is paid through Employment Insurance and counted as federal. "Not an immigrant" includes NPRs and Canadian citizens born inside and outside Canada. Canada includes Alberta.

Services

The previous section looked at transfers that flow through the tax system or have to be reported to the tax system. This means that certain categories of spending were not counted, particularly education and health care. Adding these needs to be done carefully.

It would be misleading to add education into the mix of transfers examined in the previous sections and compare them to the taxes examined. The transfers examined in the previous section are paid for via general tax revenue. However, in Alberta, about one-third of education is funded via education taxes—taxes on property—with the remaining two-thirds through general taxation (Government of Alberta 2025a). There is no data on what is paid in property taxes, let alone education taxes, by immigrant group. The SPSD/M records property tax only for households that own their home and takes it from a matched expenditure survey rather than from tax records, and what renters pay through their rent would have to be modelled rather than measured. The omission is not neutral between the groups. The 2021 Census shows that recent immigrants own less housing than others, while immigrants settled longer own more than the Canadian-born (Zhang and Hou 2025).

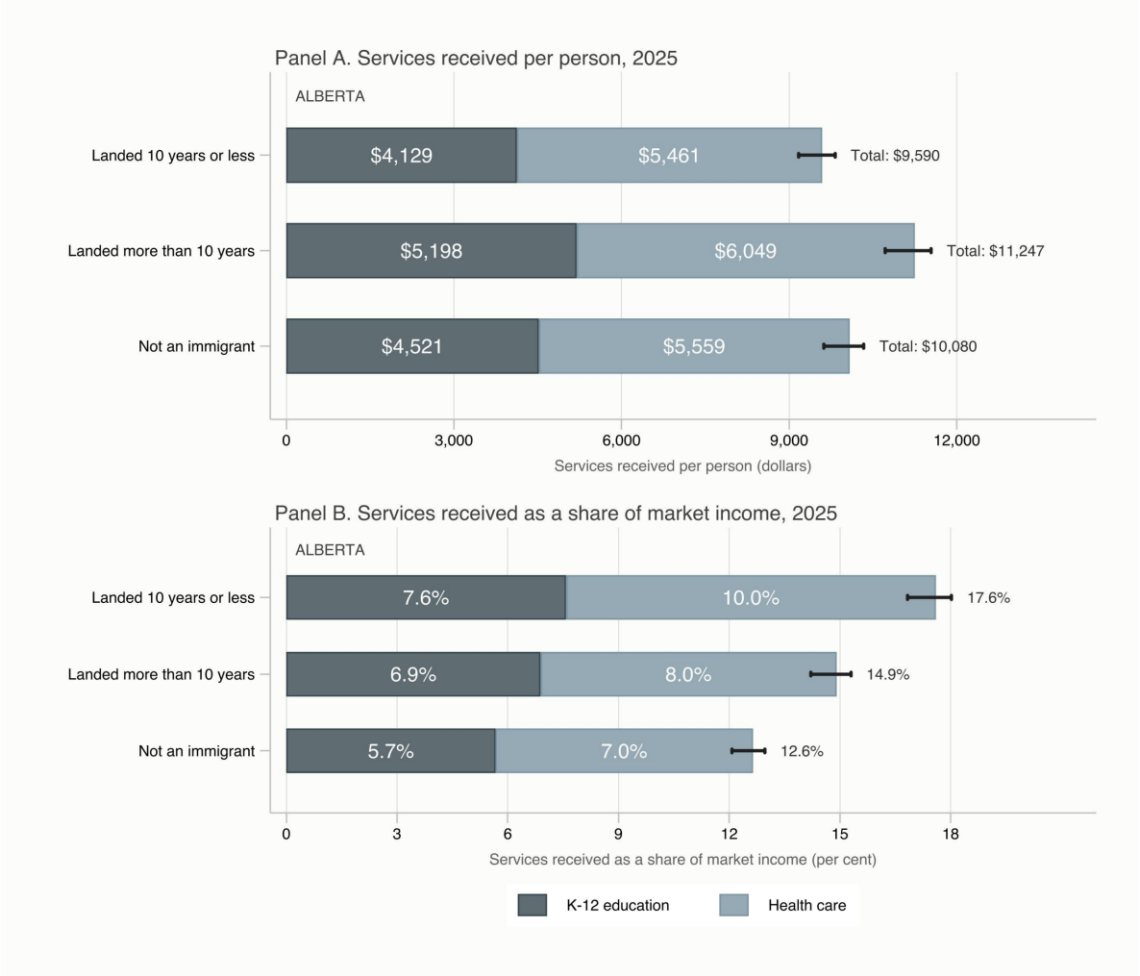
On the other hand, health care is funded by general provincial taxes as well as the Canada Health Transfer (CHT) — a large federal transfer (funded via general federal tax revenue) to provinces to support health care. Both are among the taxes examined in the tax's subsection, so setting health care against them does not repeat the problem education has.

With these caveats in mind, Figure 14 shows the services received per person in absolute numbers (Panel A) and as a share of market income (Panel B). The cost of education comes from provincial spending in 2023-24 adjusted for inflation up to 2025 (Statistics Canada 2026e, 2026f) and is allocated to each group based on the number of children ages 5 to 17 belonging to parents ages 25 to 54 in each group.[11] Likewise, the cost of health care per person comes from the Canadian Institute for Health Information (CIHI 2025) and is allocated to persons based on their age and the age of their children (using the 2025 forward spending series): it is an average for people of a given age rather than what any particular person uses. In the CIHI data, about an eighth of the health spending numbers — public health, administration, buildings — cannot be attributed to an individual and is spread across ages by convention.

Some notes on interpretation. First, the bars in Figure 14 show the central estimate. The whiskers show the range produced by two other ways of pricing education: Alberta's own operating expense for 2024-25 at the low end, and provincial spending adjusted for both inflation and the growth in the number of children at the high end. Second, the health cost figure is likely to be an upper bound: the healthy immigrant effect finds that, for chronic conditions at least, recent immigrants are healthier than the Canadian-born population (Lu and Ng 2019). Third, both panels average across every person aged 25 to 54, including those with no school-age child(ren): 35.7 per cent of Albertans who are not immigrants have a child, against 42.7 per cent of those who landed within the past ten years and 47.9 per cent of those settled longer (author calculated, from SPSD/M v. 34).

[11] For example, if two parents (both between the ages of 25 and 54) have one child age 7, each parent is allocated 0.5 of a child and each parent is allocated 0.5 x cost of education per child. The cost of education is summed by immigration category of the parent and divided by the number of persons ages 25 to 54 in that category.

Figure 14: Cost of education and health care services received per person and as a share of market income, by immigrant status, Alberta, 2025



Source: Statistics Canada (2026f), Table 37-10-0066-01; Statistics Canada (2026e) Table 18-10-0005-01; Statistics Canada (2026d) Table 17-10-0005-01; Treasury Board and Finance Alberta (2025); CIHI (2025), SPSD/M v. 34. Numbers are author calculated based on source data.
Figure notes: Persons aged 25 to 54 in Alberta, in current dollars. Services are K-12 education and provincial government health care; no other public service is included. Bars are the central estimate; the whiskers are the range from two alternative ways of pricing education. Health care is provincial government spending only, and excludes federal direct, municipal and all private spending. A child's cost is allocated to their parents, so a child born in Canada to an immigrant parent counts as a cost to that immigrant group. Not an immigrant includes NPRs.

Figure 14 shows that immigrants settled in Alberta for more than ten years draw the most in services, at $11,247 per person in 2025, against $10,080 for Albertans who are not immigrants and $9,590 for those who arrived within the past ten years. Health care is the larger component for every group, but it is also the flatter one, ranging from $5,461 to $6,049 per person across the three groups; education ranges from $4,129 to $5,198. However, measured against market income, recent arrivals draw the most, at 17.6 per cent, ahead of settled immigrants at 14.9 per cent and Albertans who are not immigrants at 12.6 per cent. Recent arrivals draw the least in dollars and the most relative to what they earn because they earn the least.

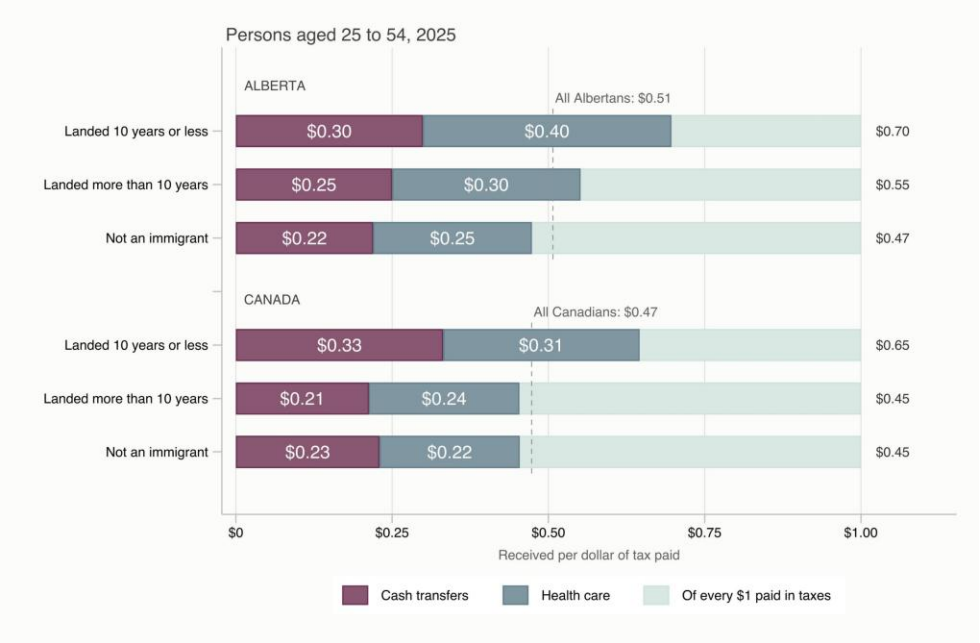
Transfers and services – to – taxes ratio

Figure 15 brings the two sides together, setting what each group receives against what it pays: cash transfers and health care per dollar of tax paid, for 2025. Education is not included because, as stated previously, property tax is not among the taxes in the denominator. Health has no dedicated tax and is paid out of the same general revenue, so it can be added without repeating that problem.

Figure 15 shows that every group in Alberta receives back less in cash transfers and health services than it pays in taxes, and health care is the larger of the two for all three groups. In Alberta, recent immigrants receive 30 cents from cash transfers and 40 cents from health services, totalling 70 cents of cash transfers and health services for every dollar of tax paid. Settled immigrants receive 25 cents from cash transfers and 30 cents from health services, totalling 55 cents for every dollar of tax paid. And Albertans who are not immigrants receive 22 cents from cash transfers and 25 cents from health services, totalling 47 cents for every dollar of tax paid.

The amount returned falls with time in the country, and it does so because market income rises with it. Recently arrived immigrants pay about 63 per cent of what Albertans who are not immigrants pay in tax but receive about 85 per cent as much in transfers. This is what a system that taxes according to income and transfers according to need produces when one group earns less than another.

Figure 15: Transfers and health care received per dollar of tax paid, by immigrant status, 2025



Sources: CIHI (2025); SPSD/M v. 34.0. Numbers are author calculated based on source data.
Figure notes: Persons aged 25 to 54. The ratio is all transfers and health care received by a group divided by all taxes paid by that group. Taxes and transfers are as defined in Figures 12 and 13. Health care is provincial government spending only, allocated to each person on their own age and to parents for their children, as in Figure 14. Education is excluded because it is funded partly by education property tax, which is not among the taxes counted here. The figure is not split between federal and provincial government, because the Canada Health Transfer cannot be traced to a line item once received. Health care is the largest service government provides but not the only one: post-secondary education, justice and infrastructure are not counted. The dashed line is all persons aged 25 to 54 in the jurisdiction. "Not an immigrant" includes NPRs and Canadian citizens born inside and outside Canada. Canada includes Alberta.

In summary, Section 3 shows that, among Albertans aged 25 to 54, every group of immigrants pays more in taxes than it receives back in cash transfers and health care, as do persons who are not immigrants. The amount returned per dollar of tax is highest for recent arrivals, at 70 cents against 47 cents for persons who are not immigrants. The difference arises mainly on the tax side: recent arrivals earn less and so pay less tax, while the transfers, health care and education they receive per person are lower than those of persons who are not immigrants. The amount returned falls as time in the country lengthens and market income rises. Little of what immigrants receive in cash transfers comes from the province: Alberta supplies under 8 per cent of the transfers received by recent arrivals and under a fifth of those received by settled immigrants, against nearly 30 per cent for persons who are not immigrants. These results describe a single year, leave education out of the comparison with taxes, and do not separate NPRs from the comparison group.

Section 4: Alberta's Use of Temporary Work Permits

The first referendum question asks whether the province should take increased control over immigration for the purpose of "prioritizing economic migration and giving Albertans first priority on new employment opportunities" (Elections Alberta 2026b). Both purposes bear on NPRs, most of whom hold work permits. This section sets the occupations for which Temporary Foreign Worker Program (TFWP) permits were issued against the occupations in which Alberta reports unfilled vacancies, and then uses the 2021 Census to describe whether NPRs were working and in what kinds of jobs.

What Jobs Temporary Foreign Workers Are Issued Permits to Fill

Whether NPRs fill jobs that Albertans could otherwise take depends in part on what work they are admitted to do. The TFWP is where this can be examined most directly. Before a TFWP permit is issued, the employer must obtain a positive Labour Market Impact Assessment, which shows that there is a need for a foreign worker to fill the job and that no Canadian worker or permanent resident is available to do it (Immigration and Citizenship 2026a), and the permit names the occupation. Figure 16 shows those occupations for Alberta's TFWP permits and the skill level they require. Skill level matters because jobs that need only on-the-job training are the ones most open to residents entering the labour market, including young workers. Note that the occupations shown are those named on the application: it is what the work permit holders were admitted to do.[12]

In 2025, Alberta's TFWP permits were concentrated in a few occupations in food service, agriculture and trucking. The five largest — cooks, food counter attendants, harvesting labourers, food service supervisors and transport truck drivers — accounted for 38 per cent of permits (Figure 16, Panel A). Occupations have changed over time. Home child care providers was the single largest intended occupation in 2015, at 1,860 permits, and had fallen to 190 by 2025.[13]

[12] The IMP cannot be examined the same way. From Figure 5, no occupation is recorded for 86.9 per cent of Alberta's IMP permits in 2024: they are open work permits that are not tied to an employer or a particular job.

[13] This is likely due to the restructuring of the caregiver program. In 2014, the Live-In Caregiver Program (LCP) was closed (IRCC 2014). The LCP allowed workers to, after 24 months of work within four years, apply for permanent residency (PR). The LCP was replaced by the *Caring for Children or People with High Medical Needs Program (2014-2019)* which capped annual PR applications, revoking the guaranteed PR pathway for these workers (Dods 2024; The Caregivers' Action Centre 2020). This was replaced by the *Home Child Care Provider Pilot and Home Support Worker Pilot* in 2019. This program increased the education and language credentials required to apply and faced long processing times for PR status (Dods 2024). In 2024, these pilots were cancelled and after a nine-month hiatus, the Home Care Worker Immigration Pilots were implemented, which provided workers with PR status upon arrival in Canada (IRCC 2024a). Workers admitted under this most recent program will not show up in the TFWP data – they show up in the immigrant data in Section 2; however, even before that, the turnover in programs are likely associated with the downturn in home care.

Figure 16: Intended occupations of TFWP permits in Alberta, 2015 and 2025, and the skill level of those occupations, 2015–2025

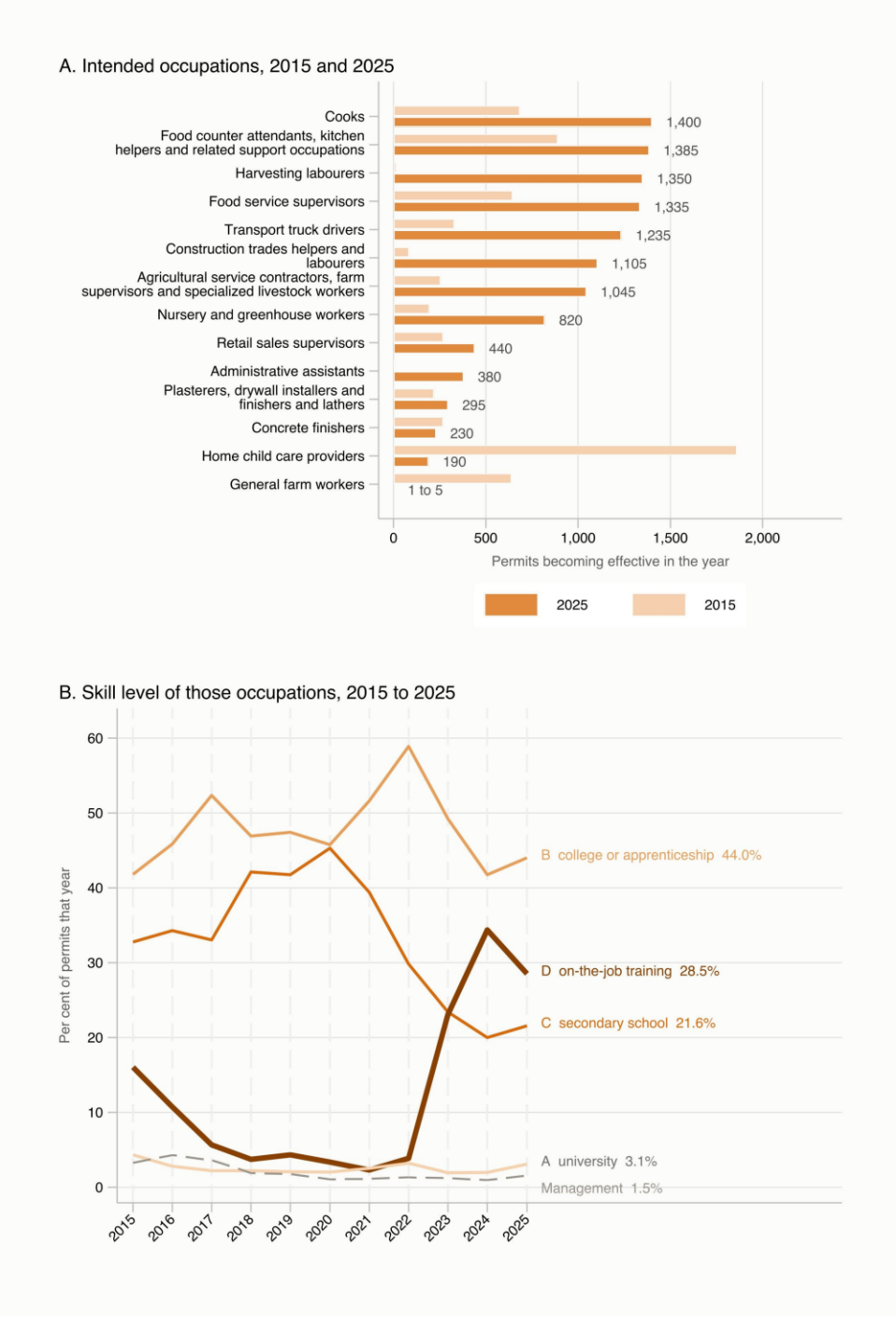


Figure source: IRCC (2026b). Temporary Residents: Temporary Foreign Worker Program (TFWP) and International Mobility Program (IMP) Work Permit Holders – Monthly IRCC Updates.
Figure notes: permits becoming effective in the year shown, by province of intended destination and intended occupation. Occupation is the one named on the application under the National Occupational Classification 2011, not the work the permit holder was later observed doing. Only the TFWP is shown, because the IMP records no occupation for 86.9 per cent of its Alberta permits. Panel A shows the occupations that were among the ten largest in either year, so that occupations large in one year and small in the other are not dropped; fourteen qualify. Values are rounded to the nearest multiple of five and values between one and five are suppressed. Agricultural occupations were recoded between 2023 and 2024: the agricultural group as a whole is

unchanged across the break, so the fall in general farm workers should be read as recoding rather than as a change in the work being done. In panel B, skill level is taken from the second digit of the occupation code, except for management occupations, where that digit does not carry skill level. Skill levels A to D belong to the National Occupational Classification 2011 and are not the TEER categories used in Section 2.

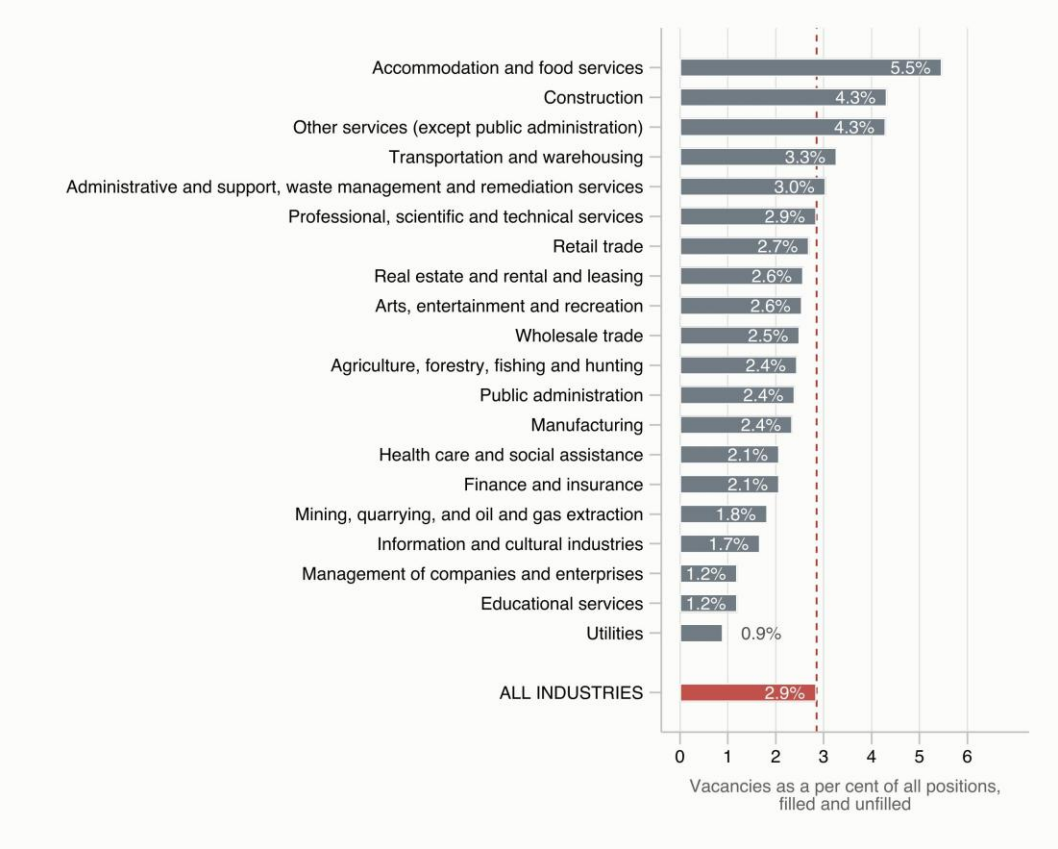
Panel B of Figure 16 shows that TFWP permits have also shifted toward occupations that require only on-the-job training (skill level D). Their share of Alberta's permits rose from 3.8 per cent in 2022 to 34.4 per cent in 2024, before easing to 28.5 per cent in 2025. The rise coincides with federal policy changes in 2022 that raised the share of an employer's workforce that could be hired through the low-wage stream from 10 to 20 per cent, and to 30 per cent in sectors including accommodation and food services and construction (ESDC 2022); the low-wage cap returned to 10 per cent in September 2024, with exceptions for health care, construction and food processing (ESDC 2024). Over the same years, the unemployment rate of Albertans aged 15 to 24 rose from 11.0 per cent in 2022 to 15.7 per cent in 2025, above the national rate of 13.8 per cent (Statistics Canada 2026g). The permit data cannot show whether these positions would otherwise have gone to young Albertans, and not all of the growth is in work young people typically do: the largest increase among skill level D occupations was in harvesting labourers, from 15 permits in 2015 to 1,350 in 2025.

Where Alberta's Jobs Go Unfilled

Figure 16 showed what work Alberta's temporary foreign workers are admitted to do. Whether those are jobs in Alberta that are unfilled is a separate question, and the Job Vacancy and Wage Survey (JVWS) is what bears on it. The JVWS measures positions that employers are actively trying to fill at business locations in the province. It is not seasonally adjusted, so the figures here average the four quarters of 2025.

Figure 17 shows that Alberta's job vacancy rates are highest in accommodation and food services, where 5.5 per cent of positions were vacant in 2025 against 2.9 per cent across all industries, followed by construction and other services at 4.3 per cent each and transportation and warehousing at 3.3 per cent.

Figure 17: Job vacancy rate by industry sector, Alberta, 2025

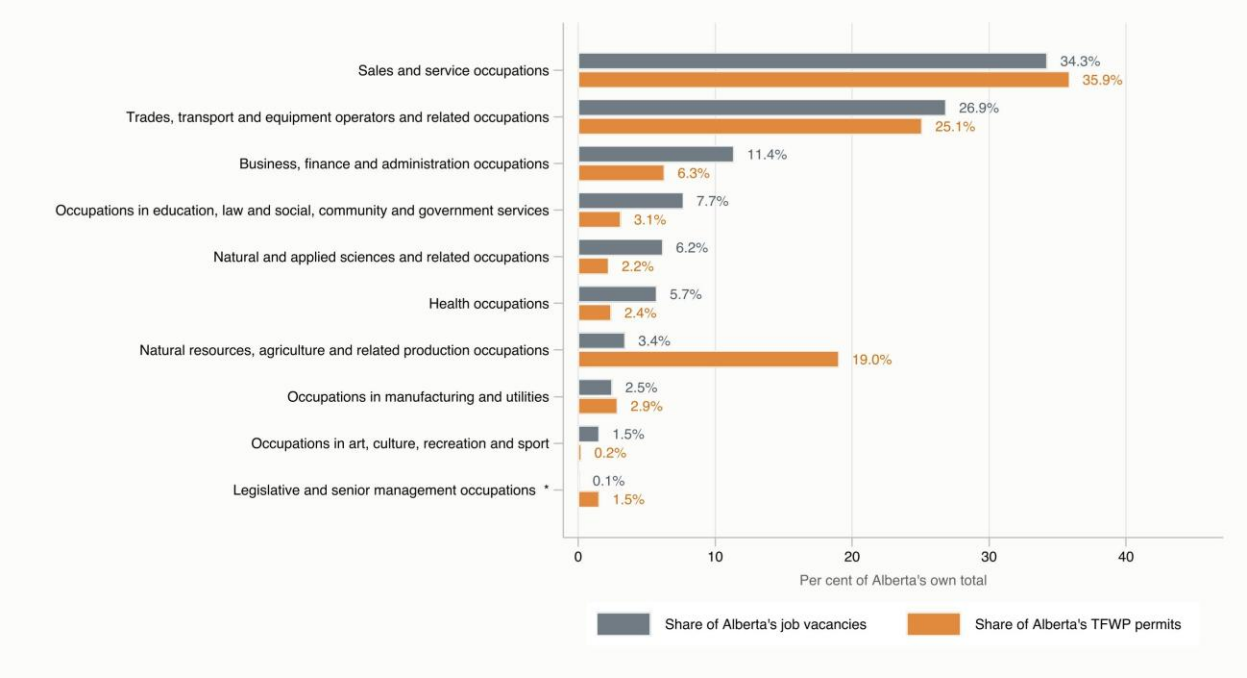


Source: Statistics Canada (2026h), Table: 14-10-0442-01.
Figure notes: average of the four quarters of 2025; the survey is not seasonally adjusted, so a single quarter would not give a reliable ranking. The red bar and dashed line are the all-industries rate.

Figure 18 takes it a step further and compares the share of Alberta's job vacancies in broad occupational categories to the share of its TFWP permits.[14] The two agree closely where the TFWP is largest. Sales and service occupations are 34.3 per cent of job vacancies and 35.9 per cent of TFWP permits; trades, transport and equipment operators are 26.9 per cent of job vacancies and 25.1 per cent of TFWP permits.[15] However, natural resources, agriculture and related production occupations are 3.4 per cent of job vacancies and 19.0 per cent of TFWP permits. Those occupations are 2.9 per cent of Alberta's employment (Statistics Canada 2026b), so neither the size of the category nor its vacancies accounts for the share of TFWP permits it receives.

[14] Only broad National Occupational Classification (NOC) categories could be used. The IRCC data on permits uses NOC 2011 whereas the JVWS uses NOC 2021. They are very different categorization styles when drilling below broad occupation categories.
[15] The two shares cannot be divided by one another. A job vacancy is an unfilled position at an Alberta business location on the survey's reference date; a TFWP permit is a person who named Alberta as an intended destination. The two are counted by different instruments over universes that do not match. A ratio of permits to vacancies is not a measure of how much of Alberta's unfilled work temporary workers fill.

Figure 18: Share of Alberta's job vacancies and of its TFWP permits, by broad occupational category, 2025



Source: Statistics Canada (2026i), Table: 14-10-0444-01; IRCC (2026b).
Figure notes: both bars are shares of Alberta's own total. Vacancies are the average of the four quarters of 2025; permits are TFWP permits becoming effective in 2025.
* Vacancies are classified by the National Occupational Classification (NOC) 2021 and permits by NOC 2011. Broad categories correspond across the two except category 0, which holds all management occupations in NOC 2011 but only legislative and senior management in NOC 2021.

This alignment does not establish that temporary workers are filling shortages. A category with many permits and many vacancies is consistent with a shortage that temporary workers are only partly relieving. It is equally consistent with work whose terms do not attract residents, because a position no one will take at the wage offered stays unfilled and is counted as a vacancy. Particularly, the occupations in which Alberta's TFWP concentrates are among those with the lowest wage offering in the province: food counter attendants and kitchen helpers were offered an average of $15.71 an hour in 2025, cooks $17.66 and food service supervisors $18.40, against $27.32 across all occupations. Transport truck drivers, at $31.10, are the exception (Statistics Canada 2026i).

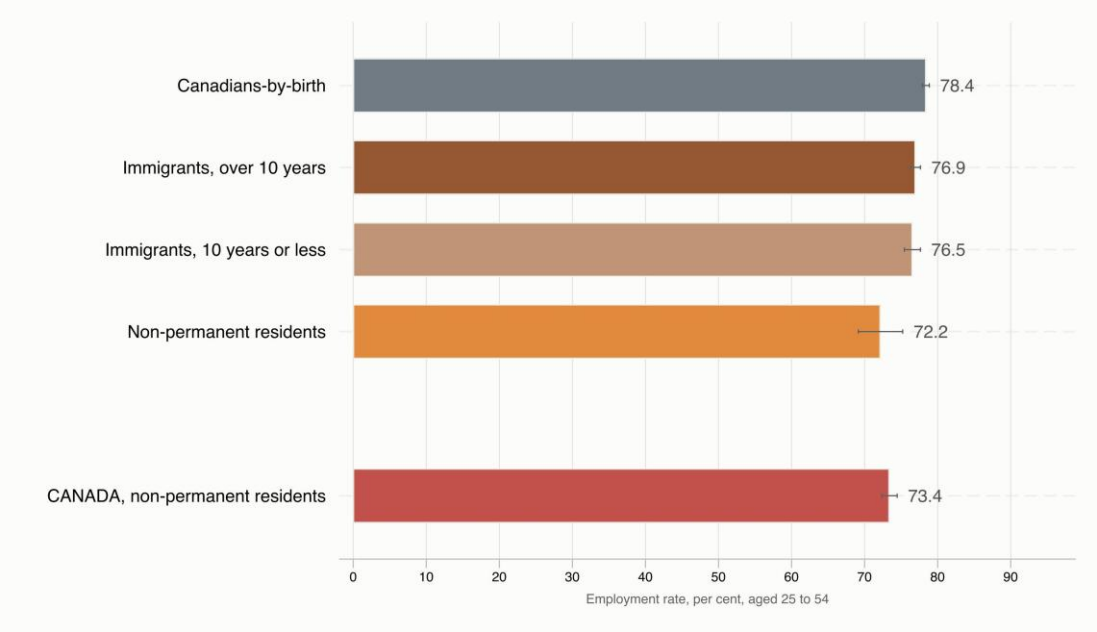
Whether NPRs Were Working and Employment Characteristics

Whether temporary residents function as economic migrants depends on whether they work, and permit data cannot show that: they record work that was authorised, not work that was done. As discussed in Section 2, the Labour Force Survey does not identify NPRs; however, the 2021 Census does. Figure 19 uses the Census to compare the employment rate of Alberta's NPRs in the May 2021 reference week with that of immigrants and "Canadians-by-birth" (i.e., persons born Canadian citizens either inside or outside of Canada), and with NPRs nationally.

Three features of this Census data should be noted. First, the census counts all NPRs present in Alberta — people holding work permits, people holding study permits, and people who had claimed asylum — whereas the permit data above cover TFWP (work) permits only, by intended rather than actual location. Second, 2021 was a low point for NPRs in Alberta (Figures 3 and 5): the population measured here is less than a third the size of today's and differently composed. Third, "Canadians-

by-birth" is narrower here than in Section 2. The census treats NPRs as a category of their own, so the comparison group excludes them, whereas the LFS analysis in Sections 2 and 3 could not make that separation. Figure 19 should therefore not be read against Figures 7 to 10.

Figure 19: Employment rate by immigrant status, Alberta and Canada, 2021



Source: Statistics Canada (2026a), Census of Population Public Use Microdata File, 2021. Author calculated.
Figure notes: employment rate of the population aged 25 to 54 in private households. Bars are Alberta except where labelled CANADA. Immigrants are divided at ten years since landing. Canadians-by-birth are people who were Canadian citizens at birth, whether born in Canada or abroad. Ranges are 95 per cent confidence intervals calculated from the file's sixteen replicate weights by the dependent random groups method given in the user guide. The public use file is a sample drawn from the census's 25 per cent sample, so these ranges are wider than the ones Statistics Canada publishes from the full file. The estimates themselves agree — Statistics Canada's published rate for Alberta's NPRs, 74.2 per cent, falls inside the range shown here. The census undercounts NPRs and excludes people living in collective dwellings, among them work camps and student residences, so these rates rest on a base that understates the population.

Figure 19 shows that most of Alberta's NPRs were working, though at a lower rate than any other resident group. In the May 2021 reference week, 72.2 per cent of NPRs aged 25 to 54 were employed, compared to 76.5 per cent for recent immigrants, 76.9 per cent for those landed earlier and 78.4 per cent for Canadians-by-birth.

Despite the lower employment rate within Alberta, Alberta's NPRs were employed at close to the national rate for NPRs. Across Canada, NPRs aged 25 to 54 had an employment rate of 73.4 per cent, compared to 72.2 per cent in Alberta. Thus, on this measure, Alberta is not unusual.

Table 2 turns to how much NPRs worked in 2020 and on what terms. NPRs' work was less continuous and less secure than that of Alberta's residents. Of NPRs aged 25 to 54, 73.4 per cent worked at some point in 2020, against 83.9 per cent of Canadians-by-birth; of those who worked, 46.6 per cent worked the full year, against 64.8 per cent of Canadians-by-birth (2020, being a pandemic year in which work fell for every group). The sharpest difference is in the kind of job held: 32.6 per cent of employed NPRs were in casual or fixed-term positions, against 9.3 per cent of Canadians-by-birth.

Table 2: Work in 2020 and type of job held, by immigrant status, Alberta and Canada

		% worked in 2020	% worked part-time	% worked less than 30 weeks	% worked full year (49-52 weeks)	% worked casual/fixed term job
Alberta	Canadians-by-birth	83.9 (0.25)	14.6 (0.20)	17.8 (0.22)	64.8 (0.33)	9.34 (0.21)
	Immigrants, over 10 years	81.5 (0.37)	16.2 (0.49)	20.1 (0.55)	61.0 (0.65)	9.51 (0.28)
	Immigrants, 10 years or less	79.8 (0.58)	15.8 (0.57)	22.6 (0.61)	55.5 (0.76)	14.21 (0.37)
	Non-permanent residents	73.4 (1.40)	19.9 (1.26)	27.8 (2.68)	46.6 (2.01)	32.65 (1.72)
Canada	Canadians-by-birth	85.2 (0.07)	12.3 (0.05)	16.0 (0.07)	66.9 (0.11)	8.94 (0.06)
	Immigrants, over 10 years	81.3 (0.12)	14.3 (0.18)	18.6 (0.16)	64.1 (0.18)	8.68 (0.09)
	Immigrants, 10 years or less	78.5 (0.23)	15.7 (0.14)	23.9 (0.25)	56.0 (0.31)	13.57 (0.24)
	Non-permanent residents	74.5 (0.40)	22.3 (0.38)	27.3 (0.54)	48.4 (0.36)	27.04 (0.38)

Source: Statistics Canada (2026a), Census of Population Public Use Microdata File, 2021. Author calculated.
Table notes: persons aged 25 to 54 in private households. "Worked in 2020" is the share of all persons aged 25 to 54, and refers to calendar year 2020; it is not the employment rate in Figure 19, which refers to the census reference week of 2 to 8 May 2021. Part-time and weeks worked also refer to calendar year 2020 and are shares of those who worked in that year, so their base is the first column. Part-time means the person worked mainly weeks of less than 30 hours. Casual or fixed-term work refers to the job held in the census reference week of 2021, or for people who did not work that week the longest job held since 1 January 2020, and is a share of those employed in that week. Standard errors are in parentheses and are calculated from the file's sixteen replicate weights by the dependent random groups method given in the user guide; a range accurate 19 times in 20 is the estimate plus and minus two standard errors. The census undercounts NPRs and excludes people living in collective dwellings, among them work camps and student residences.

In summary, Section 4 shows that in 2025 TFWP permits for Alberta went largely to the occupational categories where the province's job vacancies were, with the exception of agricultural occupations. The occupations in which permits concentrated were among the lowest paid in the province. From 2022, permits shifted sharply toward occupations requiring only on-the-job training, over years in which youth unemployment in Alberta rose, but the permit data cannot show whether these positions would otherwise have gone to young Albertans. Read with the permit data, the Census 2021 data suggests that the permits issued for Alberta were largely converted into work even in a pandemic year, but in work that was less continuous and less secure than that of Alberta's residents. Part of the gap in employment will reflect the three in ten NPRs aged 25 to 54 who held a permit other than a work permit, which the census cannot separate (Statistics Canada 2023b), and the finding cannot be carried forward to the present: the 2021 population was less than a third the size of today's, and growth since has been concentrated in the IMP.

Section 5: Fiscal Contributions of NPRs

Questions 2 to 4 of the referendum ask whether NPRs' access to provincially funded health, education and social services should be removed, or, if kept, made subject to a waiting period or charged a fee (Elections Alberta 2026b). Behind these questions is the concern that NPRs draw more from provincial services than they contribute in taxes. Whether that is so is an empirical question. This section estimates the income tax and payroll contributions NPRs pay and the cash transfers they receive, and extends the tax estimate to Alberta's 2025 NPR population. It then sets out which provincial programs NPRs are eligible for and estimates what their use of education and health care costs per person.

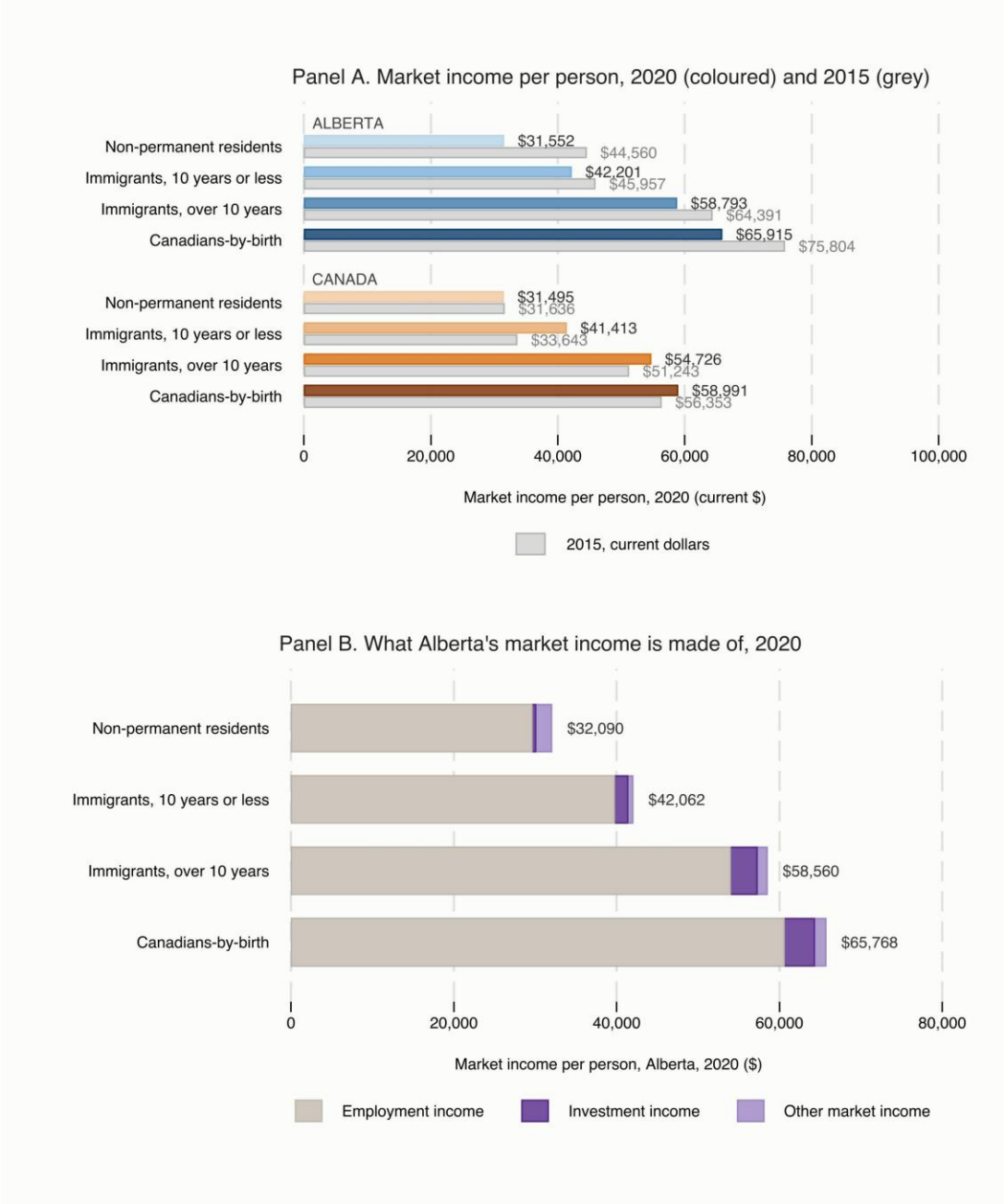
Only the census identifies NPRs separately: the Labour Force Survey used in Section 2 and the SPSD/M used in Section 3 both fold NPRs into the wider comparison group. This section therefore uses the Census public use microdata files for 2021 and 2016, which record income for the calendar years 2020 and 2015 (Statistics Canada 2026a). As in earlier sections, the population is aged 25 to 54, and four groups are distinguished: NPRs; immigrants who landed in the past ten years; immigrants who landed before that; and Canadians-by-birth. Amounts are per person (a group's total divided by its number of people) and in current dollars as in Section 3. However, the values are not comparable with Section 3's because the data sources and years differ. Constant 2020 dollar results are in the Technical Appendix.

What do NPRs Earn

Taxes and transfers depend on what a person earns in the market. Figure 20 shows that NPRs earn much less than other Albertans. In 2020, NPRs in Alberta had market income of $31,552 per person. This was less than half of the $65,915 in market income earned per person by Canadians-by-birth and below immigrants who had landed within the previous ten years ($42,201). In 2015, NPRs had about the same market income as recent immigrants ($44,560 against $45,957). The fall since then likely reflects both the pandemic and a shift in the NPR population towards study and post-graduation work permits: the census cannot separate the two. Nine-tenths of the gap between NPRs and Canadians-by-birth is a difference in employment income (Panel B). Section 4 suggests these lower annual earnings may be because TFWP permits in Alberta concentrate in the province's lowest-paid occupations (though the TFWP is the smaller of the two work permit programs), and NPR employment was less secure.

Figure 20 also shows that there is no wage premium for NPRs working in Alberta rather than elsewhere in Canada, while Canadians-by-birth in Alberta *do* have a wage premium: they earned 11.7 per cent more than their national counterparts.

Figure 20: Market income per person in current dollars by immigrant status, Alberta and Canada, 2015 and 2020, and its composition in Alberta, 2020



Source: Statistics Canada (2026a), Census of Population Public Use Microdata File, 2021. Author calculated.
Figure notes: market income per person of the population aged 25 to 54 in private households, in current dollars; amounts for each year are in that year's dollars. Market income is employment, investment, private retirement and other market income. Canadians-by-birth are people who were Canadian citizens at birth, whether born in Canada or abroad. In Panel A the coloured bar is 2020 and the grey bar below it 2015. Panel B covers Alberta in 2020 only, and its other market income includes private retirement income. Panel B's totals differ slightly from Panel A's because Statistics Canada rounds and top-codes each income variable separately, so the components do not sum exactly to the published total; Panel A's figures are the published totals and are the ones to use. The census undercounts NPRs and excludes people living in collective dwellings, among them work camps and student residences, so these amounts rest on a base that understates the population.

Taxes Paid By NPRs

NPRs who work pay tax under the same rules as everyone else in Alberta: income tax is deducted from their pay, and they contribute to the Canada Pension Plan and Employment Insurance (i.e., "payroll taxes"). Figure 21 shows income tax and payroll contributions per person aged 25 to 54 in 2020 (Panel A) and as a share of market income (Panel B). Unlike Section 3's simulated taxes, the income tax here is the amount the Canada Revenue Agency actually assessed. Unlike Figure 12, the totals exclude commodity taxes, because the census does not record spending.

In Alberta in 2020, NPRs aged 25 to 54 paid $6,114 per person in income tax and payroll contributions, against $16,092 for Canadians-by-birth. Panel B of Figure 21 shows that most of that distance is a distance in earnings rather than in tax treatment: as a share of market income, NPRs paid 19.4 per cent against 24.5 per cent. Thus, much of the gap in absolute taxes is because NPRs earned less than half as much as Canadians-by-birth. This is a consistent feature of a progressive income tax system—persons with lower income are taxed at lower marginal rates.

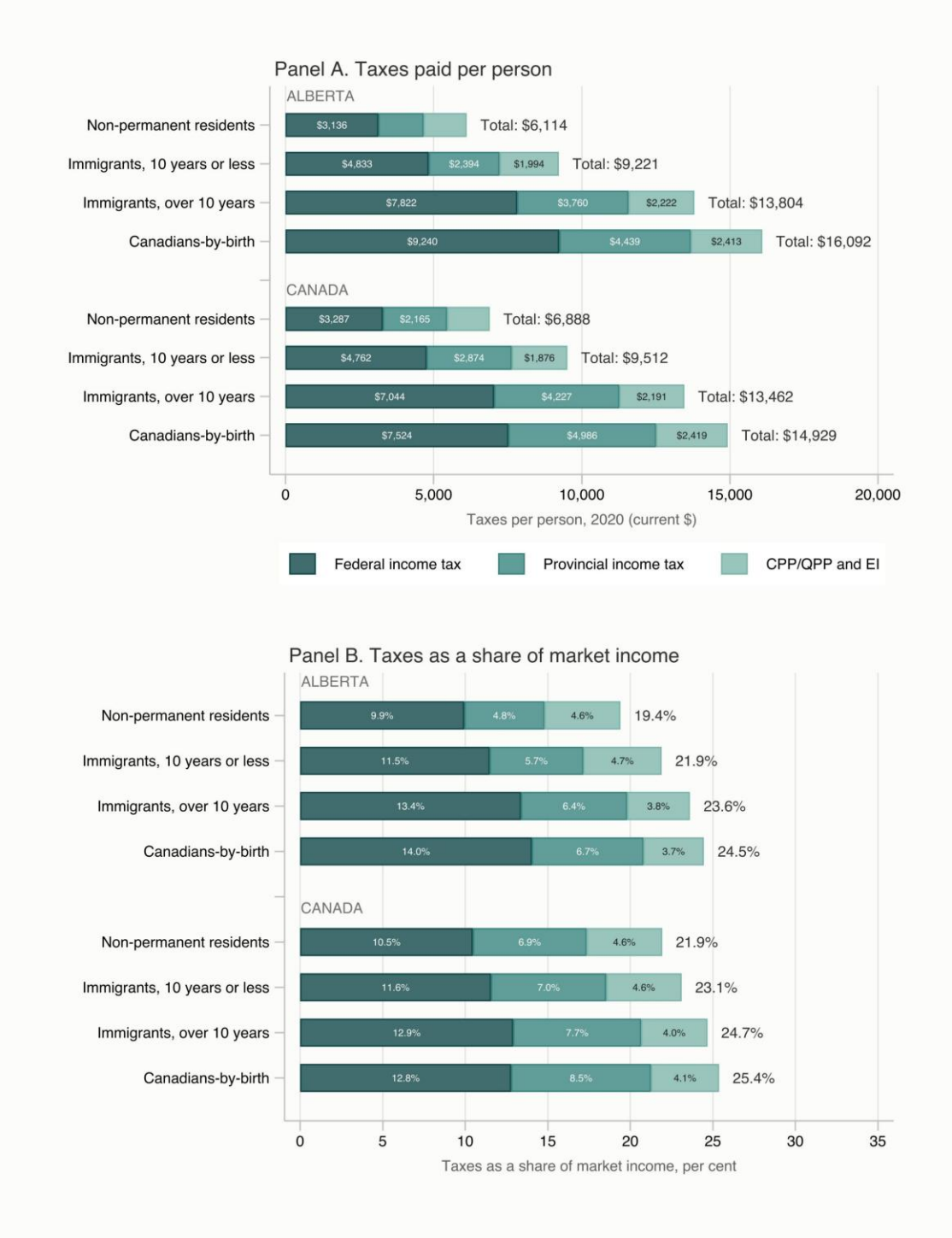
Two further notes. First, every Alberta group pays a smaller share of its market income than its national counterpart, NPRs 19.4 per cent in Alberta compared to NPRs 21.9 per cent nationally, because Alberta's provincial income tax is lower. Second, payroll contributions are regressive, taking 4.6 per cent of NPRs' market income against 3.7 per cent for Canadians-by-birth. This is again a feature of Canadian payroll taxes.

Taxes Paid by NPRs in 2025: Order-of-Magnitude Estimates

The census describes 2020, when Alberta had far fewer NPRs than it does now. Applying the 2020 tax per person to the 2025 population gives an order-of-magnitude estimate of what NPRs pay today. On 1 July 2025, Alberta had 178,992 NPRs aged 25 to 54 (Statistics Canada 2026n). At $6,114 each, they would pay about $1.1 billion a year in income tax and payroll contributions, of which about $835 million is income tax. The provincial share of income tax alone is about $275 million. The provincial figure is less certain than the total because the census does not split income tax between the two governments and the split used here is simulated.

This estimate likely understates what NPRs paid in taxes in 2025. It is based on 2020 incomes, and wages and prices have both risen since so the same work would generate more tax in 2025. It also covers only people aged 25 to 54 and excludes the GST, other commodity taxes and property taxes. However, one assumption could cut the other way. The NPR population has more than tripled since 2021 and its mix of permits has shifted, and there is no public data showing whether today's NPRs earn more or less than those of 2020.

Figure 21: Taxes paid per person and as a share of market income, by immigrant status, Alberta and Canada, 2020



Source: Statistics Canada (2026a) Census of Population Public Use Microdata File, 2021; Milligan (2019), Canadian Tax and Credit Simulator, version 2021-1. Author calculated.
Figure notes: persons aged 25 to 54 in private households, in current dollars. Income tax is the amount recorded in the census, which Statistics Canada compiles from Canada Revenue Agency files; it is the sum of federal and provincial income tax. The census does not separate the two, so the division between them is simulated and applied to the census amount. CPP, QPP and Employment Insurance contributions are not included in the Census PUMF and are thus simulated. Commodity taxes are not included because the census records no expenditure; the totals here are therefore not

comparable with those in Figure 12, which does include them. Market income is the denominator in Panel B and is defined as in Figure 20. Canada includes Alberta. The census undercounts NPRs and excludes people living in collective dwellings, among them work camps and student residences.

Access to Supports

Questions 2 to 4 of the referendum propose changing how NPRs access provincially funded programs. To understand what these questions would change, this section first sets out what NPRs are currently entitled to. What NPRs may claim is a question of law rather than of data. Table 3 sets out eligibility for large Alberta-funded programs by immigration status. It divides NPRs into work permit holders, study permit holders, refugee claimants, protected persons, and the spouses and dependent children of permit holders, because eligibility often differs among them. Table 3 describes entitlement, not use: it says what a person in each status may apply for, not what anyone claims.

The programs NPRs are entitled to are the ones where eligibility depends on being lawfully present in Alberta and that are more universal in nature. Work and study permit holders are covered by the Alberta Health Care Insurance Plan if they establish residence, intend to stay in Alberta for twelve months, and hold a permit with at least six months left to run. Their children attend school on the same terms as other resident children. There is no immigration status test for Legal Aid and it covers refugee claims and immigration matters.

Most of the other programs in Table 3 are closed to work and study permit holders: work and study permit holders are ineligible for many "welfare" programs generally available to those with the least. This includes Income Support, AISH and the Alberta Disability Assistance Program (ADAP), the Alberta Child and Adult Health Benefit, the Family Support for Children with Disabilities program, Persons with Developmental Disabilities (PDD), social housing, the Rent Assistance Benefit, and the Escaping Abuse Benefit (which provides money towards the costs of leaving a domestic violence situation). The exception is emergency shelters which publish no immigration status eligibility condition.

Refugee claimants and protected persons have broader access to programs than permit holders. Both are eligible for Income Support, the Escaping Abuse Benefit, and the Alberta Child and Adult Health Benefit, though not for the disability programs. The two groups differ in health care and child benefits: a refugee claimant's health care is covered by the federal Interim Federal Health Program and not by the province, and a refugee claimant cannot receive the Alberta Child and Family Benefit. Both change once the claim is accepted and the claimant becomes a protected person.

Supports for families with children apply more evenly. The Affordability Grant is paid to licensed child care programs rather than to parents and lowers the fee for every child up to kindergarten age in a funded program, with no condition on the parent's immigration status. The Alberta Child and Family Benefit is the only program in Table 3 with a waiting period: work and study permit holders become eligible only after eighteen months in Canada. This follows because Alberta adopts the federal Canada Child Benefit definition of an eligible individual, which also uses an eighteen month waiting period.

Table 3: Eligibility for Alberta-funded social supports by program and immigrant/NPR status

✓ eligible ✗ not eligible ◐ eligible subject to conditions (see Appendix Table A-3) — not applicable * see notes

"NPR" means non-permanent resident. "Protected person" means a person with a positive refugee determination who has not yet become a permanent resident and is distinguished throughout from a refugee claimant whose claim is undecided.

Programme	Canadian citizen	Permanent resident	Work permit	Study permit	Refugee claimant	Protected person	Spouse of an NPR	Dependent child of an NPR
Health								
Alberta Health Care Insurance Plan (AHCIP)	✓	✓	◐	◐	✗	✓	◐	◐
Alberta Child and Adult Health Benefit (ACAHB)	✓	✓	✗	✗	✓	✓	✗	✗
Education								
K–12 education	✓	✓	—	◐	✓	✓	—	✓
Income supports								
Income Support	✓	✓	✗	✗	✓	✓	✗	—
Alberta Child and Family Benefit (ACFB)	✓	✓	◐	◐	✗*	✓	◐	—
Escaping Abuse Benefit	✓	✓	✗	✗	✓	✓	✗	—
Disability supports								
AISH / Alberta Disability Assistance Program (ADAP)	✓	✓	✗	✗	✗	✗	✗	—
Family Support for Children with Disabilities (FSCD)	✓	✓	✗	✗	✗	✗	✗	◐*
Persons with Developmental Disabilities (PDD)	✓	✓	✗	✗	✗	✗	✗	—
Housing								
Social housing	✓	✓	✗	✗	◐*	◐*	✗	✗
Rent Assistance Benefit	✓	✓	✗	✗	◐*	◐*	✗	✗
Child care								
Reduced child care fees (Affordability Grant)	✓	✓	✓	✓	✓	✓	✓	✓
Crisis supports								
Emergency and women's shelters	*No status condition is published for access to emergency shelter (see notes)*							

Programme	Canadian citizen	Permanent resident	Work permit	Study permit	Refugee claimant	Protected person	Spouse of an NPR	Dependent child of an NPR
Legal supports								
Legal Aid Alberta	✓	✓	✓	✓	✓	✓	✓	✓

Source: Current (to September 2026) Alberta statutes and regulations, the federal *Income Tax Act*, and Government of Alberta program guidance. The governing provision for each program is set out in the Technical Appendix. Eligibility for emergency and women's shelters follows The Muttart Foundation's matrix rather than primary sources.

Notes on qualified cells:

1. Alberta Child and Family Benefit — refugee claimant. Alberta adopts the federal definition of an eligible individual for the Canadian Child Benefit (CCB). The CRA states that a person holding a Refugee Protection Claimant Document, meaning a claim that has not been decided, is not eligible for the CCB. A claimant later recognised as a protected person becomes eligible.
2. Family Support for Children with Disabilities — dependent child of an NPR. The test attaches to the child rather than the guardian. A child born in Canada to NPR parents is a Canadian citizen and is eligible; a child who arrived with a parent on a work or study permit is not.
3. Social housing and the Rent Assistance Benefit — refugee claimant and protected person. The regulation covers refugees sponsored by the Government of Canada, and individuals who have applied for refugee or immigration status and for whom private sponsorship has broken down. Neither description maps cleanly onto a refugee claimant or a protected person. The website for rent assistance lists applicants for refugee or immigrant status without the sponsorship condition the regulation imposes.
4. Emergency and women's shelters. No immigration status condition is published, and no governing instrument could be identified; shelters are funded through grant agreements rather than by regulation. This row follows The Muttart Foundation's matrix and is the only row not established from primary sources.
5. Employment and training services are not included in this table. They are delivered by third-party providers under contract, with eligibility set program by program, so no single status test can be stated.

Transfers

Table 3 sets out what NPRs may claim, and Figure 22 shows what they received. It gives government transfers per person aged 25 to 54 in 2020, by NPR and immigrant status, as an amount broken down by type (Panel A) and as a share of market income (Panel B). Included are Old Age Security and the Guaranteed Income Supplement, Canada and Québec Pension Plan benefits, Employment Insurance, child benefits, social assistance, workers' compensation, the GST credit and the Canada Workers Benefit. COVID-19 emergency and recovery benefits are excluded because they did not continue past the pandemic; a version that includes them is in the Technical Appendix. The census does not record which level of government pays a transfer, so unlike Figure 13, this figure cannot separate federal from provincial transfers.

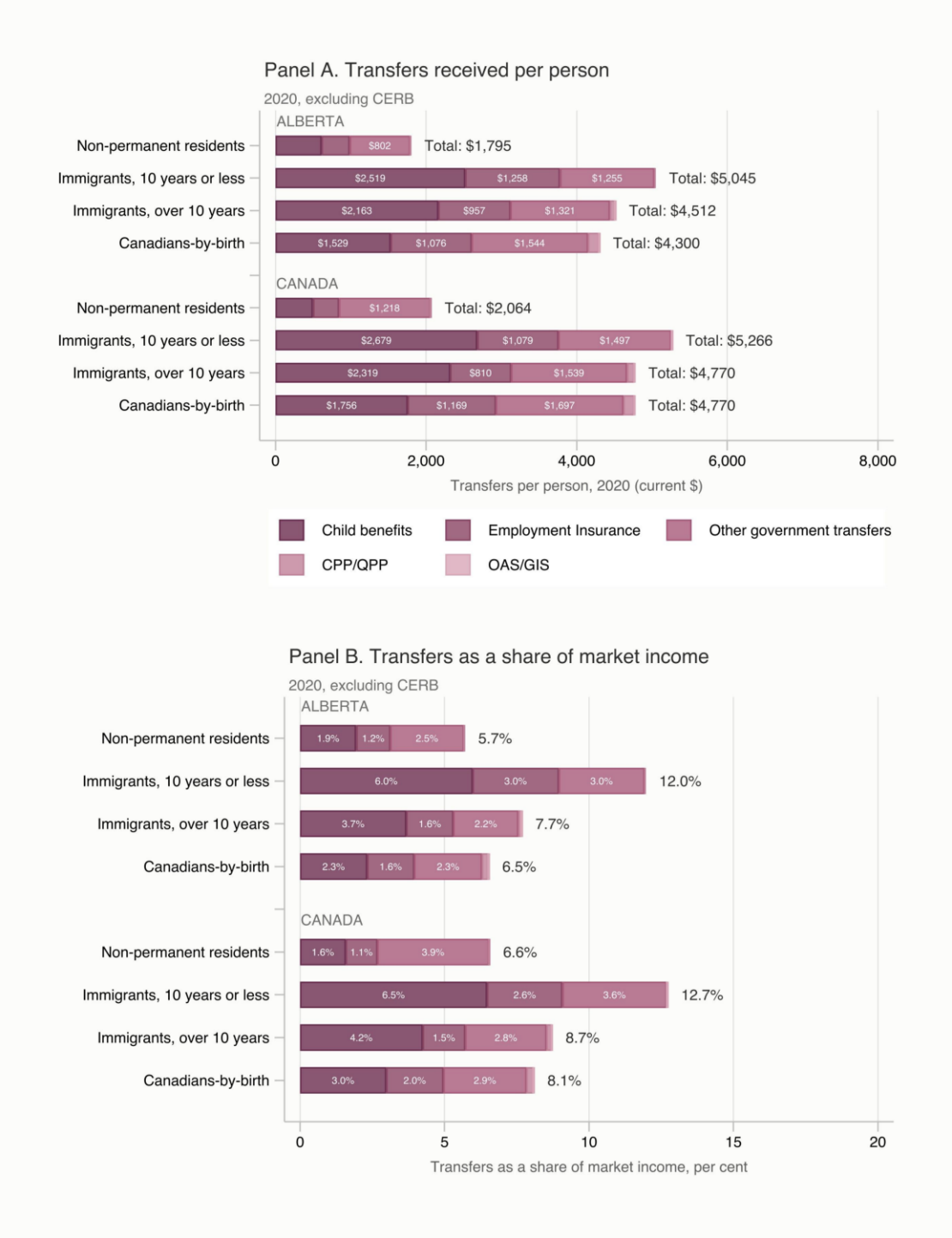
NPRs receive far less in transfers than other Albertans, and child benefits account for just over one-third of the difference. In 2020, NPRs in Alberta received $1,795 per person, compared to $4,300 for Canadians-by-birth and $5,045 for immigrants who had landed within the previous ten years. In child benefits alone, NPRs received $611 against $1,529 for Canadians-by-birth. There are two reasons for this. First, fewer NPRs have children living with them in Canada: 33.1 per cent of NPRs aged 25 to 54 had a child, against 59.1 per cent of Canadians-by-birth. Second, NPRs with children may not yet qualify because the eighteen-month requirement described above applies to the Canada Child Benefit as well as the Alberta Child and Family Benefit, and refugee claimants qualify only once their claim is accepted (Canada Revenue Agency 2026).

NPRs are the one group whose transfers do not rise as their income falls. They had the lowest market income of the four groups but received the smallest share of it in transfers, 5.7 per cent. For the other three groups, the share rises as income falls, from 6.5 per cent for Canadians-by-birth to 7.7 per cent for settled immigrants and 12.0 per cent for immigrants who had landed within the previous ten years, about half of it in child benefits.[16]

Transfers are lower in Alberta than in Canada as a whole for every group, in dollars and as a share of market income; for NPRs, the share is 5.7 per cent against 6.6 per cent nationally. Section 3 traced the same pattern to Alberta's provincial transfers, which are low relative to those of other provinces. The census cannot separate provincial from federal transfers, so that explanation cannot be confirmed here.

[16] A possible explanation for this is that recent immigrants were the most likely of the four groups to have a young child at home: 55.7 per cent had a child aged 14 or under and 36.5 per cent had one under six, against 48.0 and 19.1 per cent of immigrants settled longer. Also, the Canada Child Benefit pays most for the youngest children and nothing after seventeen (author calculated using the Census PUMF 2021).

Figure 22: Government transfers received per person and as a share of market income, by NPR and immigrant status, Alberta and Canada, 2020



Source: Statistics Canada (2026a), Census of Population Public Use Microdata File, 2021. Author calculated.
Figure notes: persons aged 25 to 54 in private households, in current dollars. Government transfers are Old Age Security and the Guaranteed Income Supplement, Canada and Québec Pension Plan benefits, Employment Insurance benefits, child benefits, and other government transfers (which includes social assistance, workers compensation, the GST/HST credit and the Canada Workers benefit, among others). COVID-19 emergency and recovery benefits are excluded here but other pandemic-period benefits remain including the EI expansion and the CCB and GST/HST one-

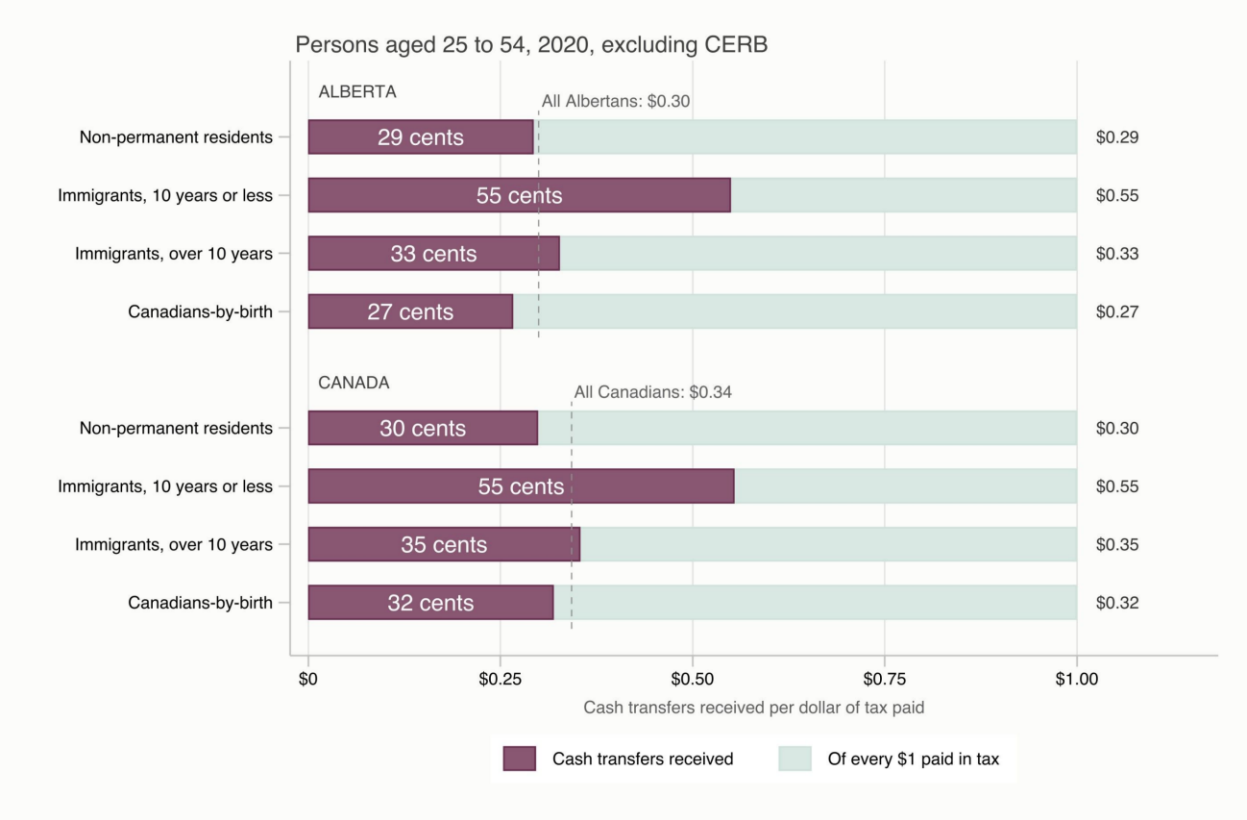
time top-ups. The census PUMF does not identify which level of government pays a transfer. This figure therefore should not be compared to Figure 13, which separates the two. Because Statistics Canada rounds each income variable separately, the segments need not sum exactly to the published total. Market income is the denominator in Panel B and is defined as in Figure 20. Canadians-by-birth are people who were Canadian citizens at birth, whether born in Canada or abroad. Canada includes Alberta. The census undercounts NPRs and excludes people living in collective dwellings, among them work camps and student residences.

Transfers-to-Taxes Ratio

For every dollar they pay in tax, NPRs receive about as much back in cash transfers as Canadians-by-birth do, and about half as much as recent immigrants. Figure 23 shows the cash transfers each group received in 2020 per dollar of income tax and payroll contributions paid. In Alberta, NPRs received 29 cents, against 27 cents for Canadians-by-birth, 33 cents for settled immigrants and 55 cents for immigrants who had landed within the previous ten years. Note that the figure leaves out public services, which the census cannot be used to price, and commodity taxes, which the census does not record, so it is not comparable with Figure 15, which includes both.

Alberta's NPRs also resemble NPRs across the country. Nationally, NPRs received 30 cents for every dollar of tax paid, against 29 cents in Alberta.

Figure 23: Cash transfers received per dollar of tax paid, by NPR and immigrant status, Alberta and Canada, 2020



Source: Statistics Canada (2026a), Census of Population Public Use Microdata File, 2021; Milligan (2019), Canadian Tax and Credit Simulator, version 2021. Author calculated.
Figure notes: persons aged 25 to 54 in private households. The ratio is all cash transfers received by a group divided by income and payroll taxes paid by that group; taxes and transfers are defined as in Figures 21 and 22. The dashed line is all persons aged 25 to 54 in the jurisdiction. This figure is not comparable with Figure 15. Figure 15 adds health care to the numerator and commodity taxes to the denominator; this figure has neither because the census PUMF does not have the required data to make such an estimate. COVID-19 emergency and recovery benefits are excluded; the same figure including them is in the Technical Appendix. The tax and transfer figures are drawn from two extracts of the same file that drop different numbers of records for

income non-response, so the two sides rest on populations differing by between 0.6 and 2.2 per cent. Canadians-by-birth are people who were Canadian citizens at birth, whether born in Canada or abroad. Canada includes Alberta. The census undercounts NPRs and excludes people living in collective dwellings, among them work camps and student residences.

Services

Section 3 estimated what immigrants' use of K-12 education and health care costs per person. The same estimate cannot be made for NPRs. Costing education requires knowing how many school-aged children each adult has, and costing health care requires knowing the ages of each person and of their children. The census records only whether a person has a child in their census family, in four broad age bands, none of which aligns with the school-aged population. What can be done instead is an order-of-magnitude estimate that combines administrative counts of students with population estimates by age, giving a cost per person for NPRs alongside that for other Albertans.

Per adult aged 25 to 54, NPRs' children cost the province less to educate than the children of other Albertans because NPRs have fewer children in Alberta schools. In 2025/26, there were about 25 students for every 100 NPRs aged 25 to 54, against about 36 for every 100 other Albertans of that age (Government of Alberta 2026a, 2026b; Statistics Canada 2026d, 2026n). At the province's operating cost of about $12,000 per student, this comes to about $3,050 per NPR and $4,280 per other Albertan. The estimate rests on the Government of Alberta's count of approximately 45,544 children of temporary residents in Alberta schools (Government of Alberta 2026a) and on Statistics Canada's population estimates for July 2025.[17]

This estimate is approximate and its uncertainties run in both directions. First, the province does not say what year its count of children refers to. Every student is costed at the provincial average, although some children of NPRs are likely to receive English as an Additional Language support, for which school authorities receive additional funding (Government of Alberta 2025b). Second, every student is attributed to an adult aged 25 to 54, although some parents fall outside that range, and the comparison leaves out the 49,726 students in independent schools, which lowers the estimate for other Albertans. Third, capital costs are excluded. Finally, the estimate is not set against the taxes estimated earlier in this section, because about a third of K-12 education is funded through education property tax, which is not among those taxes (Government of Alberta 2025a).

Moving next to health care, NPRs are also likely to cost less per person in health care because they are younger. Provincial health spending rises steeply with age, and almost no NPRs are seniors: on 1 July 2023, about 1 per cent of Alberta's NPRs were 65 or older, compared with 15 per cent of all Albertans (Statistics Canada 2026d, 2026n). If NPRs used health care at the same rate as other Albertans of the same age, the province would have spent about $3,700 per NPR in 2023, compared with an average of about $5,900 per Albertan (CIHI 2025). Unlike the education estimate, this one covers NPRs of all ages because health spending follows each person's own age.[18]

This estimate is also approximate. First, it is likely an upper bound. Refugee claimants' basic health care is paid for by the federal Interim Federal Health Program rather than the province, and NPRs who do not meet the residence and permit conditions of the Alberta Health Care Insurance Plan are not covered by it. Second, it assumes that NPRs use health care at the same rate as other Albertans of the same age, which cannot be checked with public data. Third, about an eighth of provincial health spending, such as public health and administration, cannot be attributed to individuals and is spread across ages by convention (CIHI 2025). Fourth, and in the other direction, children born in Canada to

[17] See the Technical Appendix for a full break down of how these numbers were arrived at.
[18] See the Technical Appendix for a full break down of how these numbers were arrived at.

NPR parents are Canadian citizens, so the cost of their care is counted with citizens rather than with NPRs. Finally, because the estimate covers all ages and refers to 2023, it is not set against the taxes estimated earlier in this section.

In summary, Section 5 shows that NPRs earn less than other Albertans and, as a result, both pay less and receive less. Because they earn the least of the four groups, NPRs pay the least tax per person, although as a share of market income the gap with Canadians-by-birth is much smaller. When projected to 2025 for an order-of-magnitude estimate, NPR income and payroll taxes come to roughly $1.1 billion. NPRs also receive the smallest share of their income in cash transfers of any group. Most Alberta-funded programs for those most in need are closed to work and study permit holders, and the main services they can use are health care and K-12 education. On the order-of-magnitude estimates made here, those services cost less per person for NPRs than for other Albertans because fewer have children in Alberta schools and almost none are seniors. The tax and transfer results rest on the 2021 Census, when Alberta's NPR population was less than a third of its current size, and the education and health estimates are approximate and are not set against taxes.

Conclusion

Albertans voted on October 19, 2026, on ten questions, four of which concern immigrants and NPRs. This report set out to establish what immigrants and NPRs contribute to Alberta, what they receive, and how both compare with the rest of the province's population. It finds the following:

1. Alberta's non-permanent resident population grew sharply after 2021 and has been falling since late 2025. The immigrant population continues to grow.

Alberta's NPR population rose from about 82,000 (1.9 per cent of the population) in mid-2021 to about 292,000 (5.8 per cent of the population) in the third quarter of 2025, and has declined in every quarter since, to about 279,000 (5.5 per cent of the population) in July 2026. Alberta's immigrant population grew differently — steadily, over two decades, from 17.4 per cent of Albertans aged 15 and over in 2006 to 27.0 per cent in 2025.

2. Immigrants work on much the same terms as other Albertans, bring more education, and are paid less while taking on more risk.

Employment rises with time since landing: in 2025, 74.5 per cent of immigrants who had landed within the previous five years were employed, against 85.4 per cent of those who had landed more than ten years earlier and 83.1 per cent of persons who are not immigrants. Immigrants work the same median forty-hour week as persons who are not immigrants, are no more likely to work part-time, and are more likely to hold a post-secondary degree. Despite this, they are paid less: immigrants who had landed within the previous ten years earned a median of $26.92 an hour in 2025 against $38.00 for persons who are not immigrants, and a gap of $6.32 remains for those settled longer. Their credentials are also used less fully, and in economic downturns their employment falls further than that of persons who are not immigrants.

3. Immigrants pay tax much as other Albertans do once income is considered and receive more in transfer relative to their income.

As a share of market income, immigrants who landed within the previous ten years paid 25.2 per cent in taxes in 2025, against 27.5 per cent for persons who are not immigrants — about two percentage points less. Transfers and services make up a larger share of recent arrivals' income: 7.5 per cent and 17.6 per cent of market income respectively, compared to 6.0 per cent and 12.6 per cent for persons who are not immigrants. This is how a progressive tax and transfer system works:

because recent immigrants earn less, they pay less tax and receive more relative to their income. Every group in Alberta receives back less in cash transfers and health care than it pays in taxes: for every $1 paid in taxes, recent immigrants receive back 70 cents, compared to 55 cents for settled immigrants and 47 cents for persons who are not immigrants.

4. Non-permanent residents earn the least of any group and receive the least in transfers.

At the 2021 Census, 72.2 per cent of NPRs aged 25 to 54 were employed, compared with 78.4 per cent of Canadians-by-birth. NPR employment was on less secure terms: they were more likely to be employed part year in non-permanent positions. NPRs also earned less in 2020: they earned $31,552 per person, less than half what Canadians-by-birth earned. They paid 19.4 per cent of that in income tax and payroll contributions against 24.5 per cent for Canadians-by-birth. NPRs received $1,795 per person in transfers, the smallest share of income of the four groups. Combined, for every dollar of income and payroll tax paid, NPRs received back 29 cents in cash transfers, compared to 27 cents for Canadians-by-birth. On order-of-magnitude estimates, NPRs also cost the province less per person than other Albertans in K-12 education and health care because fewer have children in Alberta schools and almost none are seniors.

5. Work and study permit holders are already ineligible for most Alberta-funded programs for people in need.

These include Income Support, AISH/ADAP, the Alberta Child and Adult Health Benefit, Family Support for Children with Disabilities (FSCD), Persons with Developmental Disabilities (PDD), social housing, the Rent Assistance Benefit and the Escaping Abuse Benefit. What they can reach is health insurance, subject to residence and permit conditions, K-12 education for their children, reduced child care fees, and Legal Aid. Refugee claimants and protected persons have broader access. The only waiting period in these programs is the eighteen months that applies to the Alberta Child and Family Benefit.

What this says about the referendum questions:

Referendum Question 1

The first referendum question on immigration asks about "taking increased control over immigration for the purposes of decreasing immigration to more sustainable levels, prioritizing economic migration and giving Albertans first priority on new employment opportunities." The report bears on each of these purposes. On levels, the recent surge in Alberta's population came from NPRs, whose number rose sharply after 2021 and has fallen since late 2025, while the immigrant population grew steadily over two decades (finding 1). On economic migration, 63 per cent of planned admissions to Canada in 2026 are economic (IRCC 2026a), and immigrants in Alberta bring more education than persons who are not immigrants, although it is used less fully and paid less (finding 2). On employment, Section 4 shows that TFWP permits for Alberta in 2025 went largely to the occupations where the province had job vacancies, which are amongst its lowest-paid occupations, and that from 2022 they shifted sharply toward jobs requiring only on-the-job training, over years in which youth unemployment in Alberta rose. This report does not establish whether immigrants or NPRs displace other Albertans from work, nor does it model what would follow from reducing immigration.

Referendum Question 2

Referendum Question 2 asks about "a law mandating that only Canadian citizens, permanent residents and individuals with an Alberta-approved immigration status will be eligible for provincially-funded programs, such as health care, education and other social services." For work and study permit holders, most of this already holds: they are already ineligible for the Alberta-funded programs directed at people in greatest need (finding 5), so a law of the kind described would operate on them mainly through health care and education. Refugee claimants and protected persons are in a different position because they currently qualify for Income Support and the Alberta Child and Adult Health Benefit. Whether the law would reach them depends on what counts as an "Alberta-approved immigration status", which the question does not define.

Referendum Question 3

Referendum Question 3 asks about "requiring all individuals with a non-permanent legal immigration status to reside in Alberta for at least 12 months before qualifying for any provincially-funded social support programs." For work and study permit holders, a waiting period would change little: most of the social support programs in Table 3 already exclude them (finding 5), and the Alberta Child and Family Benefit already requires eighteen months of residence in Canada, because Alberta adopts the federal Canada Child Benefit definition of an eligible individual. Health insurance looks forward rather than back, requiring an intention to reside in Alberta for at least twelve consecutive months and a permit with at least six months left to run. A waiting period would bear mainly on refugee claimants, who can currently receive Income Support, the Alberta Child and Adult Health Benefit and the Escaping Abuse Benefit without one.

Referendum Question 4

The fourth referendum question asks about "charging a reasonable fee or premium to individuals with a non-permanent immigration status living in Alberta for their and their family's use of the healthcare and education systems." This report sets out what NPRs already pay and what they receive back in cash transfers (finding 4): per dollar of tax, they receive about as much back as Canadians-by-birth. On order-of-magnitude estimates, NPRs also cost the province less per person than other Albertans in K-12 education and health care because fewer have children in Alberta schools and almost none are seniors (Section 5). These estimates are approximate and are not set against the taxes NPRs pay.

This report also bears on the concern that prompted these referendum questions — that immigration is placing an unprecedented strain on Alberta's health care, education and social programs. No group of immigrants in Alberta receives back more than it pays in cash transfers and health services (finding 3). NPRs receive about as much back in cash transfers per dollar of tax as Canadians-by-birth (finding 4) and, on the estimates in Section 5, cost less per person in education and health care than other Albertans.

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