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CHANGES AND STABILITY IN MARITAL STATUS:
EVIDENCE FROM CANADIAN INCOME TAX RETURNS

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ABSTRACT

We use a 20 percent longitudinal sample of Canadian personal income tax returns to explore patterns and changes in marital status, with a focus on cohort behaviour. We define five different cohorts, each with a different starting age in 1995, and follow each over a 20-year data period. We consider and compare the changes in cohort patterns, giving special attention to the stability of married and common law unions, and for that purpose distinguishing unions with the same partner from those with a different one. Comparisons of cohort patterns show a shift toward an increased proportion reporting themselves as single or living in a common law union and a decreased proportion reporting married. The proportion married to the same partner declines and the proportion married to a new partner increases, implying some reduction in marriage stability. Common law unions, more common at younger ages, appear unstable but much of the apparent instability is removed when common law unions that would transition to married unions with the same partner are taken into account; common law as a premarital first stage appears to be increasingly common. At older ages the death of a partner is the major terminating factor at the end of a marriage, most prominently among males: widowhood (death of a partner) accounts for a much larger fraction of marriage terminations for women, death of self a much larger fraction for men, reflecting differences in life expectancy and the younger age at marriage of women, on average.

KEYWORDS -- Marital status, marital stability, longitudinal tax records, cohort behaviour

JEL CODES --

J12 -- Marriage; Marital Dissolution; Family Structure; Domestic Abuse

C63 -- Computational Techniques; Simulation Modeling

C81 -- Methodology for Collecting, Estimating, and Organizing Microeconomic Data; Data Access

INTRODUCTION

Marital status shares prominence with age and gender as a basic social, demographic, legal, and public administrative characteristic of an individual. All members of a population can be classified according to marital status and national censuses and surveys ask them to report it. Distributions at an aggregate level are calculated by statistical agencies and receive attention as significant aspects of society, and the basis for comparisons with other jurisdictions and other times. Looking beneath the aggregates the patterns by which individuals change their status are of interest. We consider changes at two levels in this paper, aggregate cross-section distributions and, more especially, the changes in status of individual population cohorts as they age.

Our basic data source is the sample of personal income tax returns available (under secured, anonymized access) from the Statistics Canada Longitudinal Administrative Databank (LAD). The LAD data represent roughly a twenty percent sample of all tax returns filed annually with the Canada Revenue Agency (CRA). Details of LAD, and how we use it, are discussed below (with source references) but we note here that individuals filing a tax return are required to report their marital status according to the following six categories: single, married, common law, divorced, separated, or widowed. Common law unions (as defined by CRA) are treated in the same way as conventionally defined marital unions: we shall use the term *partnership* to refer to the combined category, married plus common law. The reporting categories, and how an individual might in fact select one to report are further discussed below.

To our knowledge there have been no published results of research on distributions and changes in marital status based explicitly on Canadian tax returns and our aim is to exploit this

potentially valuable source of information. To that end the paper proceeds as follows. We begin, in the next section, by describing in some detail the nature of the LAD tax return data base and how we have adapted it for our purposes to obtain what we refer to as a *filtered* data set. We then turn our attention to issues in the reporting of marital status, in particular how individuals might interpret their personal circumstances in choosing a category to report and possible issues of consistency and reliability in their responses. Following that up, the quinquennial census is another source of marital status information and as a rough check we compare distributions from the two sources. (Milan, 2013, provides a careful analysis of marital status based on earlier census data.)

The analysis takes the form of examining the data in three ways. Our filtered LAD data set spans a period of two decades, 1995 to 2015. It covers ages 25 and older and changes from year to year only by mortality and the entry of new 25-year-olds; it is thus consistent over that period, as we explain in more detail, and is thus suitable especially for the construction of cohort histories. We start the analysis then by considering briefly the cross-section distributions of marital status in 1995, 2005, and 2015, and how they differ. The second and more important way in which we examine the data (more important for the present paper) involves identifying individual cohorts at selected starting ages from 25 to 65 and observing how their marital status distributions change over periods of twenty years in their lifetimes (our data range). The final way in which we examine the data focuses on the calculation and interpretation of status transition probabilities, the probabilities for a given cohort of moving from one status group to another, including especially how they determine the formation,

maintenance, and dissolution of partnership unions over time, married, common law, or the two combined.

There is an extensive literature in economics, demography, and sociology on family formation and dissolution, much of it drawing on the pioneering work of Becker (1973, 1974). With the rather few exceptions noted below, the empirical work is based on cross-sectional survey data and much of it is focused on divorce. For example, Becker et al. (1977) use the 1967 *Survey of Economic Opportunity* to estimate the probability of divorce from first marriage by marriage duration for white men and women in the United States aged 35-55 at the time of the survey. They find, among other things, that divorce is less likely the higher the expected earnings of men, the larger the number of children, and more likely the higher the expected earnings of women, the younger the age at marriage, for those marrying outside their own religion, and for those confronted by unanticipated events.¹

The present study is primarily *descriptive*: our purpose is to use a longitudinal administrative data file with broad coverage of the adult population to document and describe marital status distributions and transitions as they occurred in Canada over the two decades ending in 2015. We do not attempt to *explain* the transitions. Our goal rather is to present and describe them in novel and, we think, informative ways. However, to provide context we first summarize the results of a few related studies that are also based on longitudinal records.

¹ They explore a number of other aspects as well, including remarriage, and provide extensive references to the earlier literature.

Much of the research has focused on divorce. Using the panel sample from the Italian *Survey on Household Income and Wealth*, De Paola and Gioia (2017) find that impatient individuals (relatively high rates of time preference) who were married in 2004 are more likely to be divorced in 2010 than their more patient counterparts, and those who were more risk averse were less likely. Weagley et al. (2007), using the *Panel Study of Income Dynamics*, 1985-1992, find that the probability of divorce in the US decreases with the market work hours of husbands and the household work hours of wives. Bellani et al. (2018), using the *German Socio-Economic Panel* (1986-2009) and the *US Panel Study of Income Dynamics* (1986-2010), conclude that “the degree of inequity in couples’ allocation of paid and unpaid work influences marital stability” in the US but not in West Germany (p. 1293). Based, in part, on the *National Longitudinal Survey of Youth* (1979-94) Bellou (2017) finds that male wage inequality has a stabilizing effect on marriages.

Eliason (2012) explores the relationship between divorce and job loss. His analysis is based on four sets of Swedish records combined in an employee-employer linked data file. The data set includes “all married couples in which at least one of the spouses was displaced because of an establishment closure in 1987 or 1988 and a random sample of otherwise comparable couples” (p. 1370), with the data period covering three years before the displacement and twelve years after. He estimates a 13 percent excess risk of divorce over the 12-year period among couples in which the husband was displaced (p. 1365). Other temporary life changes can also have an impact. Using data from the Danish *Longitudinal Survey of Children* for those born in 1995 linked to administrative data that track their parents’ marital

status to 2006, Fallesen and Breen (2016) find that having a child with infantile colic “accelerates but does not increase the incidence of divorce” (p. 1378).

Frimmel et al. (2013) analyse records from the *Austrian Marriage Register* with linkages to other administrative records relating to divorce, mortality, and emigration. They find that changes in the age-, ethnicity-, religious-, and education-composition of marriages have *not* caused the observed increase in divorce rates in Austria over the nearly four decades ending in 2007. In contrast to the rich Austrian data set, Statistics Canada stopped publishing vital statistics on marriage and divorce in 2008. Margolis et al. (2019) explore the use of Canadian administrative tax records as an alternative way to estimate divorce; they find that estimates based on tax returns substantially underestimate the number of divorces for the period before 2008, largely because of lower counts among those under age 50. (Note: See our comments below on the reporting of marital status, in particular divorce.)

Mikolai and Kulu (2018) are concerned with the impact of divorce and separation on changes in housing. Consistent with previous work they find, using 18 waves of the *British Household Panel Survey* (1991-2008), that separation does result in elevated mobility. They find also that the risk of a residential move is higher even three years after separation.

Yu and Kuo (2016) explore the impact of coresidence of adult children with their parents. Using data from waves 1 through 5 of the *Japan Life Course Panel Survey*, relating to the period 2007 through 2011, they find that “coresidence delays individuals’ transitions to first marriage mainly through decreasing their chances of forming romantic relationships” (p. 1314). Brown et al. (2019) assess factors that affect repartnering for those who divorce after age 50

("gray divorces"). Using data from the 1998-2014 *Health and Retirement Survey*, they estimate that about 22 percent of women and 37 percent of men repartnered within 10 year of divorce, more often through cohabitation than through remarriage.

Others have investigated whether having children has a stabilizing impact on relationships. Svarer and Veerner (2008), using the *Integrated Database for Labour Market Research* created by Statistics Denmark [Danish register data], conclude that after correcting for selectivity bias arising from the fertility decision "children themselves do not have a positive effect on the duration of the relationship" (p 413). Bellido et al. (2016) add another dimension in their analysis of 24 waves of the US *National Longitudinal Study of Youth*. After accounting for the endogeneity of fertility decisions, they conclude that "each additional child conceived within marriage reduces by 0.19 the probability of marital disruption" while "children conceived before marriage ... increase the probability by about 0.1" (p. 29).

Cohabitation has become increasingly common as a form of first partnership. Ermisch and Francesconi (2000) use the *British Household Panel Study* to investigate the stability of cohabiting unions; they find that cohabitation tends to be of relatively short duration before a transition to marriage or dissolution. Kuo and Raley (2016) also focus on cohabitators; their analysis of two cycles of the US *National Study of Family Growth* finds that marriage rates among cohabitators have declined steeply among those with no college degree. Svarer (2004), using data from the *Danish Integrated Database for Labour Market Research*, concludes, contrary to almost all prior studies, that premarital cohabitation is associated with a lower risk of divorce and, furthermore, that the longer the period of cohabitation the lower the risk. The

evidence in the US remains inconclusive. Kuperberg (2018), using data from the *National Survey of Family Growth*, 1986-2015, concludes that “since 2000 premarital cohabitation has actually been associated with a *lower* rate of divorce” while Rosenfeld and Roesler (2019), working with the same survey, find a lower marital dissolution rate in the first year of marriage for couples who cohabited before marriage but are less confident about how durable the effect is.

2. TAX RETURNS AS A DATA SOURCE

The basic source for our data is Statistics Canada’s Longitudinal Administrative Databank (Statistics Canada, 2018). LAD incorporates an approximately 20 percent sample of personal income tax returns collected by the Canada Revenue Agency (CRA), dating back to 1982. New returns are sampled year by year so as to maintain the roughly 20 percent proportion and unique taxpayer identification is provided by social Insurance numbers. A longitudinal record thus exists for every taxpayer. Access to LAD is made available for research purposes under strict security that ensures anonymity and confidentiality of individual returns.

We have made use of LAD in the following way: we “filtered” the LAD sample, as we shall put it. Not all adults in the population are required to file a tax return every year, based on income criteria, and the ratio of taxpayers to adult population was somewhat lower in the earlier years of sampling. However the ratio increased over time and by the early 1990s taxpayers 25 to 80 years of age represented more than 95 percent of the corresponding population. We chose 25 as the starting age for our analysis and 1995 as the initial year, subject to the requirement that each individual must have filed in that year and the previous two. At the commencement of the study 2015 was the latest year for which data were available and so

the period of analysis became 1995 to 2015. We stipulated that every individual in our filtered sample must have continued to file every year in that period and remain in LAD unless removed by death. Two results of these requirements for our filtered sample are (1) that it excludes all persons immigrating to Canada after 1995 other than those who turn 25 while in Canada and (2) it excludes all persons present in Canada at the start of the period but who emigrated before the end of it. Thus turning 25 became the only way of entering the filtered sample and death the only way of leaving it. Other minor adjustments included correcting for inconsistencies in the reporting of age from one year to another (reporting of date of birth made that possible) and excluding individuals for whom gender was inconsistently reported. The final result is a filtered sample representing a population defined in 1995 and changing over two decades thereafter only by natural aging (including turning 25) and mortality. It is thus a more consistent population from the point of view of identifying cohorts and tracking their behaviour over time.

3. THE REPORTING OF MARITAL STATUS

A taxpayer is asked to report marital status on the tax return by choosing one of six categories: single, married, common law, widowed, separated, or divorced. CRA has its own administrative definitions of these categories in determining tax implications but there may still be latitude for differing interpretations depending on an individual's circumstances. We consider each status category in light of that possibility, noting first (in summary form) the intended definition and then possible reinterpretations. (The administrative definitions can be found in Canada, 2019.) What prompts us to offer this discussion is in part the fact that the data

show changes in status, over a time interval, from one category to every other category on the list, including seemingly inadmissible changes. Some of such changes could have to do with the length of the interval: single to separated, for example, could in fact reflect a very short-lived marriage. But we suspect that some of the category choices, and changes in them, may be attributable to the latitude of interpretation provided to those selecting them.

Status Single: The intended definition is “never married, with none of the other categories applicable”. Assuming no tax implications (or an ignorance of the implications) someone widowed, divorced, or separated might nevertheless consider him/herself to now be single, and choose this category accordingly. Someone who considered him/herself to have been in a common law relationship now dissolved might of course make a similar choice, which would be in conformity with the definitions.

Status Married: This would appear straightforward: “married means legally married” although there are still tax qualifications regarding being married but living apart for reasons other than marriage breakdown. However, one can imagine a couple regarding themselves as married “for all intents and purposes” from a social point of view and thus choosing this category to report, rather than common law.

Status Common Law: The basic definition is “living in a conjugal relationship with someone to whom you are not legally married” but there may be additional conditions for administrative recognition. CRA requires the relationship to have existed for at least 12 consecutive months, with modifications to allow for the presence of children. Leaving aside a formal definition, two individuals may regard their relationship as equivalent to marriage and, forced to choose from

among the six categories, select that one – or, to put it differently, select married on the basis of “for all intents and purposes” reasoning. (Recognition of a tax advantage one way or another might of course affect the decision.) A perhaps more contentious issue is how to classify oneself if the relationship breaks down (see below).

Status Widowed: The intended definition here is obvious - one’s spouse has died and the survivor has not remarried – but the actual category that an individual might report is not so obvious. Depending on circumstances, including the nature of the previous relationship, someone might prefer to choose single rather than widowed (especially a younger person). Someone separated or divorced at the time of the spouse’s death might do the same. In general, whether to report “widowed” as one’s status may depend on personal circumstances and preferences.

Status Separated: Separation from a marriage partner may be legally recognized or, informally, a matter of personal opinion. One can imagine some variation in the choice (or not) of this category by an individual filling out the tax form. (As always, recognition or ignorance of tax implications may play a role.) It seems unlikely that separation would be chosen with any frequency after the breakup of a common law relationship so the category applies principally to a legal marriage.

Status Divorced: Divorce has a precise legal definition but whether to choose that category on the tax form may be optional (recognized tax implications aside). Some individuals might prefer to think of themselves as single again, and so report. Someone who has established a new

common law relationship might be expected to report accordingly, and of course a remarriage would be reported as married.

The foregoing category-by-category observations have a single purpose: to make the point that the choice of a category to report is not rigidly determined by precise definitions. There is room for individual circumstances and preferences to play a role and the analysis that follows can be viewed to a not insignificant degree as an analysis of patterns and changes in what people (taxpayers in this case) *regard* as their marital status. There are legal boundaries around the categories to some extent but the boundaries may be somewhat fuzzy. That is no doubt true of marital status data from any other source as well (census data, for example) and does not mean that the analysis is less meaningful. How a society views its marital states collectively is still an interesting topic.

4. COMPARISON WITH CENSUS RESULTS

Our data period terminates in 2015. The nearest census year is 2016 and we compare the marital status distributions from our filtered LAD sample with those of that census. Marital status is reported as of December 31 for tax purposes and the 2016 census enumeration date was May 10. Thus the two data sources differ in reference date by just over four months. We compare the distributions from the two in Table 1.

The distributions are generally similar but there are some differences, which is not surprising. The framing and circumstances of the two methods of data collection differ considerably. Also, our filtering of LAD induces a difference in composition of the population, most notably perhaps by the removal of all immigrants who entered the country in the two

previous decades but also by the exclusion of persons who did not file a tax return in every year. The proportion of men reporting themselves as married is about four percentage points higher in the filtered LAD data than in the census and the proportion of women reporting single is also about four percentage points higher. There are offsetting differences in other categories.

5. CROSS-SECTION DISTRIBUTIONS

A quick look at the overall distribution by marital status and how it changed over two decades before moving on to the analysis of cohort distributions and transitions, the principal focus of this paper. Table 2 shows the proportions in 1995, 2005, and 2015. It is apparent that the distribution shifted in some ways in each of the two decades. The proportion single increased significantly and the proportion married declined. At the same time the proportion reporting common law relationships increased, more than doubling from 1995 to 2015, and thus offsetting the marriage decline to some extent in terms of combined partnership relationships. The proportion reporting widowhood was consistently much lower for men than women (reflecting differences in life expectancy) and declined somewhat for women. The combined divorced/separated proportion was roughly stable for each sex.

6. COHORT DISTRIBUTIONS

Ideally in analysing cohort marital status patterns one would like to be able to observe progressions from early adulthood to the termination of life but that would require longitudinal data spanning a much longer period than ours. What we do therefore is the following. We identify several cohorts, each beginning in the year 1995, and thus having different starting

ages, and follow each one over the next twenty years of its life, ending in 2015 (ages 25 to 45, 35 to 55, for examples). We present the results in various ways in the tables that follow.

The first round of analysis involves looking at the proportionate distribution of each of five cohorts as it evolves over the cohort's observable 20-year life segment, separately for males and females. The results are shown first, in Table 3, with deceased excluded from the list of marital status categories, and then, in Table 4, with deceased included. The idea here is to look first at the distribution of *living* members of a cohort and then to see how the distribution is affected by the addition of the death of a respondent, in particular as an event that terminates a marriage or common law union. The cohorts in Table 3 thus include only those who were still alive after twenty years; the cohorts of Table 4 include as well those who had died by the end of that period. Aside from this difference the two tables are identical in structure. The selection of cohorts and the five-year age intervals (the columns) are the same.

An important alteration of the conventional marital status categories (in both tables) is the splitting of married into two components, married to the same person or married to a different person, and similarly for common law. 'Married to same person' means that either (1) the married spouse is the same as the *first married spouse within the 20-year cohort period* or (2) the married spouse is the same as the *first common law partner* within that period, thus including in the "married same" category common law unions that were converted to marriage unions. "Common law same" means simply the same as the first common law partner within the period. ("Within the period" is an important qualification; the data series are not long enough to permit us to identify overall lifetime first partners.)

The separate distributions for males and females in the tables are not procedurally correlated. They are derived independently from the LAD sample data and may reflect differences in the interpretation of alternative categories in making a selection, along the lines discussed previously. To some extent they may also reflect differences in the effects of filtering on male and female tax filer respondents.

The youngest cohort in Table 3 (and other tables) is aged 25 to 45, the period of life when the marital status structure of a cohort evolves most rapidly. At age 25 some 67 percent of male cohort members are recorded as single, 22 percent as married. For the corresponding female cohort the percentages are 50 and 35, the male/female differences being consistent with the common (statistical) observation that women are younger than men at first marriage, on average; by age 35 the proportions are more closely aligned. (Note that marriage at the initial age of a cohort falls necessarily into the married same category.) Common law unions (same plus different) are in the general range of 10 to 15 percent. By age 45 about 63 percent of men in their cohort have retained the original partners (married same plus common law same) and 12 percent have changed (married different plus common law different). For women the percentages are 57 and 12.

The five cohorts in Table 3 are of different initial ages but looking at them collectively, and deferring a more careful treatment of cohort differences to later, we can make a rough sketch of typical lifetime patterns. Here is our sketch. Starting from the transfers of single to partnership status at younger ages the proportion single continues to fall with age, the proportion married to rise, and the proportion common law to decline as our sketch cohort

grows older. Within the category married the proportion with a change in partner during the twenty years reaches 7 percent for the youngest cohort but for older ones it never exceeds 4 percent and is generally much lower. One might think of this as a conditional measure of marital stability – conditional on a twenty-year period. (The issue of stability is considered more explicitly in the next section.) Overall, the percentage reporting as married in our sketch reaches a high in the mid 70s to low 80s for males and a combined partnership proportion in the neighbourhood of 80. For females the percentage highs are somewhat lower, upper 60s in the first case, low 70s in the second. Terminated marriages represented by divorce/separation, and reported by males, run around 7 to 9 percent up until the very oldest ages; as reported by females the proportion is higher, around 11 to 14 percent. Table 3 excludes deceased as a category to be reported. It includes widowhood though, indicating the death of a spouse as a terminal event; that is of little effect at younger ages but of major significance for the older cohorts, especially for women. At 75 the male widowhood proportion is 8 percent for the second oldest cohort, 10 percent for the oldest; the corresponding percentages for women are much higher, 28 percent and 40 percent. These large male/female differences reflect both the longer life expectancy of women and the fact that women marry older men, on average.

The results in Table 4, which includes deceased as a category, as well as widowhood, are generally similar to those of Table 3 for younger cohorts but sharply different for the oldest ones. (Reminder: The cohorts of Table 3 represent only those members who survive to the end of a period; those of Table 4 represent all members, including those who die within the period.) For men the deceased proportion at age 75 in Table 4 is about 25 percent, for women 14 to 16 percent, depending on which of the two oldest cohorts one looks at. For men the widowed

proportion is now 6 or 7 percent, for women 24 to 34 percent. Again, the male/female differences reflect life expectancies and age at marriage.

Although limited in duration the twenty-year histories in Tables 3 and 4 overlap partially in age and thus provide some evidence of changes in cohort patterns. (Age 50 is included for two different cohorts, age 45 for three, for examples, and so changes at those ages can be observed.) Although the period is only twenty years the differences among cohorts are substantial. The proportions single and common law increased and the proportion married decreased: for the cohort starting at age 45 (thus born in 1950), 74 percent of males said they were married, according to Table 3, 5 percent said they were living common law, making a combined partnership proportion of 79 percent; for the cohort starting at age 25 the proportions, again at age 45, are 61 percent married, 14 percent common law – roughly the same overall partnership proportion but with altered composition. The proportions are different, as reported by females, but there is a similar compositional shift. The same general patterns of shift are observed for each sex at adjacent ages 35 and 55. Also of note, though less pronounced, is an increase in the proportion married but to a different spouse, and a similar increase for common law partners, again observable for both sexes.

6. PARTNERSHIP STABILITY

We come back to the idea of partnership stability. Tables 5 and 6 show, for each of the previously defined cohorts, the proportions of married or common law partnerships with the same partners after 5, 10, 15, and 20 years, partnership retention rates we may call them. As before, the first of the two tables excludes the deceased category, the second includes it. As

before too, male and female cohorts are treated separately and may show different proportions, reflecting, at least in part, average age differences at the time of partnership formation.

Starting from 100 percent the retention rate for each cohort declines over each five-year interval, as one would expect. Marriage retention rates are everywhere much higher than common law rates, again not surprisingly. (Keep in mind that ‘married to the same person’ includes married to the same previous common law partner.)

Retention rates decline sharply in the youngest cohort: only 71 percent of marriages are intact after 20 years for males, based on Table 5, and only 66 percent of partnerships, married and common law combined; for females the proportions are even lower, 64 and 61 percent. Only about one in five common law unions survive, either because of transformation into marriage or dissolution. The younger the participants the less likely is a union to last; retention rates are higher for older cohorts, at least until widowhood becomes a significant prospect. In Table 6, where deceased is included as a category, as well as widowhood, the partnership retention rates for older cohorts are much lower still: 33 percent at age 85 for men, 24 percent for women, reflecting the death of at least one partner.

7. COHORT TRANSITIONS

We explore more explicitly the nature of partnership retention/dissolution in Tables 7, 8, and 9. Table 7 shows the patterns of transition for cohort members who are initially married – where they go in terms of marital status categories every five years. Table 8 does the same for initial common law members and Table 9 the same for initial partnership members, married

and common law combined. In Table 7, for example, married is the initial state and the arrows show the transitions to destination states five years later.

Seventy percent of males who are married at the age of 25 are still married to the same person 20 years later (Table 7), 10 percent are married to a different partner, and 13 percent have become separated, divorced, widowed (a very small proportion), or single, according to their responses. (The category single is supposed to be interpreted as never married but choosing it by a respondent is not prevented – see earlier discussion.) For females the proportions are a little different – 64, 10, and 21 percent. The retention rates rise as the initial age increases (somewhat more for males) until the two oldest cohorts, where the rates fall sharply as mortality starts to play a major role.

Common law as a marital state appears highly unstable (Table 8). In the youngest cohort only about a fifth of common law unions survive for 20 years, for either males or females. But in fact there is a good deal more stability than that implies: 36 percent of males and 27 percent of females who were in common law relationships with a partner at the beginning, at age 25, are married to the same partner 20 years later, and adding together those who are still common law and those who are married to the same partner, the proportions are about 54 percent for males, 47 percent for females. This stands out more clearly in of Table 9 where the distinction between married and common law is ignored -- the two are combined and viewed simply as different forms of partnership. For the youngest cohort again, 66 percent of partnerships existing at age 25 (in 1995) were still intact 20 years later, as reported by males, 60 percent as reported by females; the obverse, of course, is that about one third of unions had dissolved for

men, two fifths for women. The retention rates are significantly higher for older cohorts, until again mortality takes its toll.

8. SUMMING UP

We have made use of personal tax returns as a longitudinal data source for exploring patterns and changes in marital status, more particularly we have used the 20 percent LAD sample of tax returns provided by CRA, through the agency of Statistics Canada. Our prime focus has been cohort behaviour over the period 1995 to 2015 and with that in mind we have filtered LAD to obtain a data set that is consistent over that period, consistent in that membership in any cohort remains the same from one age to another, aside only from deaths. We have considered the possible ways in which a respondent might have interpreted the marital status categories and tried to keep that in mind throughout the subsequent analysis. Beginning with a comparison of our filtered LAD results with corresponding census results at an aggregate level, and then an examination of cross-section distributions based on our data, we turned to the exploration of cohort behaviour. We defined five different cohorts, each with a different starting age in 1995, and followed each over the 20-year data period. We considered and compared the changes in cohort patterns, giving special attention to the stability of married and common law unions, and for that purpose distinguishing unions with the same partner from those with a different one. With that distinction available we examined the patterns of transition in and out of such unions.

Results of the analysis include the following. Comparisons of cohort patterns show a shift toward an increased proportion reporting themselves as single or living in a common law

union and a decreased proportion reporting married. The proportion married to the same partner declined and the proportion married to a new partner increased, implying some reduction in marriage stability. The proportion in common law unions increased, thus offsetting in part the decline in the married proportion in the calculation of combined partnerships, married and common law together. Common law unions, more common at younger ages, appeared unstable but much of the apparent instability was removed when common law unions that would transition to married unions with the same partner were taken into account; common law as a premarital first stage appeared to be increasingly common. At older ages the death of a partner was the major terminating factor at the end of a marriage, most prominently among males: widowhood (death of a partner) accounted for a much larger fraction of marriage terminations for women, death of self a much larger fraction for men, reflecting differences in life expectancy and the younger age at marriage of women, on average.

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Table 1: Distribution by Marital Status: 2015 Filtered LAD Sample Compared with Population 25 and Older from the 2016 Census

	LAD (%)		Census (%)	
	Male	Female	Male	Female
Single	19.8	19.2	19.8	15.1
Married	58.9	50.1	55.1	51.2
Common Law	10.9	10.4	13.7	12.2
Widowed	3.4	9.5	2.8	10.0
Divorced	3.3	6.1	6.0	8.4
Separated	3.7	4.7	2.5	3.1
	100.0	100.0	100.0	100.0

Note: See text for description of filtered LAD sample. Census calculations are based on data from Statistics Canada (2016).

Table 2: Cross-Section Distributions by Marital Status: Selected Years

	Males (%)			Females (%)		
	1995	2005	2015	1995	2005	2015
Single	15.7	16.2	19.8	14.8	16.2	19.2
Married	69.2	65.3	58.9	56.3	53.7	50.1
Common Law	5.0	8.3	10.9	4.6	7.9	10.4
Widowed	2.8	3.1	3.4	13.4	11.0	9.5
Divorced	4.1	3.8	3.3	6.7	6.6	6.1
Separated	3.2	3.4	3.7	4.2	4.6	4.7
	100.0	100.0	100.0	100.0	100.0	100.0

Note: Calculations are based on the filtered LAD sample; see text for description.

Table 3 (Cont'd)

	65	70	75	80	85	65	70	75	80	85
Single	7.4	7.1	6.7	6.5	6.6	8.2	8.7	9.2	10.0	10.9
Married (same)	80.2	77.6	74.3	70.0	62.5	54.0	47.9	40.6	32.2	21.6
Married (dif.)	0.0	1.2	1.7	1.9	2.2	0.0	0.2	0.3	0.3	0.3
Com. Law (same)	1.6	1.7	1.6	1.4	1.2	0.8	0.9	0.8	0.6	0.5
Com. Law (dif.)	0.0	0.1	0.2	0.4	0.5	0.0	NA	0.0	0.1	NA
Widowed	4.3	6.2	9.6	14.1	21.7	26.0	32.5	40.2	48.9	59.9
Divorced	4.0	3.7	3.6	3.3	3.0	7.9	7.4	6.9	6.4	5.7
Separated	2.5	2.4	2.4	2.4	2.2	3.0	2.4	2.0	1.5	1.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Note: Calculations are based on the filtered LAD sample; see text for description and definitions of 'same' and 'dif'. NA indicates not available because there were too few observations to disclose.

Table 4 (Cont'd)

	55	60	65	70	75	55	60	65	70	75
Single	7.6	7.1	6.4	5.9	5.2	8.7	8.8	8.7	8.9	8.8
Married (same)	78.9	74.3	69.1	62.5	53.6	65.6	60.8	55.3	48.6	39.5
Married (dif.)	0.0	0.9	1.3	1.6	1.8	0.0	0.3	0.5	0.7	0.7
Com. Law (same)	3.0	3.4	3.3	2.8	2.3	2.1	2.3	2.3	2.1	1.6
Com. Law (dif.)	0.0	0.2	0.5	0.7	0.8	0.0	0.0	0.2	0.2	0.2
Widowed	1.5	1.8	3.1	4.1	6.0	8.2	10.9	14.8	18.3	23.6
Divorced	5.8	5.1	4.6	4.1	3.4	11.2	10.8	10.0	9.2	7.8
Separated	3.3	2.7	2.4	2.2	1.9	4.2	3.5	2.7	2.4	1.9
Deceased	0.0	4.5	9.4	15.9	24.9	0.0	2.5	5.5	9.7	15.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
	65	70	75	80	85	65	70	75	80	85
Single	7.4	6.3	5.1	3.9	2.8	8.2	8.2	7.8	7.5	6.5
Married (same)	80.2	68.5	56.0	42.2	26.7	54.0	44.8	34.7	24.1	12.9
Married (dif.)	0.0	1.1	1.3	1.2	1.0	0.0	0.2	0.3	0.2	0.2
Com. Law (same)	1.6	1.5	1.2	0.8	0.5	0.8	0.8	0.7	0.4	0.3
Com. Law (dif.)	0.0	0.1	0.1	0.2	0.2	0.0	NA	0.0	0.0	NA
Widowed	4.3	5.4	7.3	8.5	9.3	26.0	30.4	34.4	36.6	35.8
Divorced	4.0	3.3	2.7	2.0	1.3	7.9	6.9	5.9	4.8	3.4
Separated	2.5	2.1	1.8	1.4	0.9	3.0	2.3	1.7	1.1	0.7
Deceased	0.0	11.8	24.5	39.7	57.2	0.0	6.5	14.4	25.2	40.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Note: See note to Table 3.

Table 5: Percentages of Partnerships Existing in 1995 that Still Existed in Subsequent Years, as Reported Separately by Male and Female Cohorts: Terminations of Partnerships by Death Excluded

age in 1995	Partnership status	Male Cohort, by year reporting (%)					Female Cohort, by year reporting (%)				
		1995	2000	2005	2010	2015	1995	2000	2005	2010	2015
25	Married (same)	100.0	88.3	82.1	76.6	70.8	100.0	84.7	76.1	69.7	64.1
	Common Law (same)	100.0	41.5	29.3	23.1	19.0	100.0	43.5	30.5	25.0	20.6
	Both combined	100.0	85.2	77.5	72.1	66.3	100.0	82.6	73.0	66.5	60.8
35	Married (same)	100.0	92.1	86.2	81.7	78.3	100.0	89.8	82.8	78.5	74.8
	Common Law (same)	100.0	65.9	52.9	46.0	40.5	100.0	63.7	50.7	43.3	39.1
	Both combined	100.0	91.4	85.1	80.5	77.1	100.0	89.1	81.8	77.3	73.6
45	Married (same)	100.0	94.0	89.6	87.2	84.9	100.0	92.9	88.2	84.2	79.3
	Common Law (same)	100.0	67.5	56.0	49.5	44.2	100.0	67.3	55.7	48.3	42.4
	Both combined	100.0	93.6	89.1	86.6	84.2	100.0	92.5	87.7	83.7	78.7
55	Married (same)	100.0	95.2	91.7	88.4	83.7	100.0	92.6	85.4	77.7	66.8
	Common Law (same)	100.0	67.9	57.1	49.0	44.4	100.0	65.1	53.1	45.0	35.3
	Both combined	100.0	95.1	91.4	88.0	83.4	100.0	92.2	85.1	77.3	66.5
65	Married (same)	100.0	94.0	88.3	81.8	72.3	100.0	86.2	71.6	55.5	36.3
	Common Law (same)	100.0	69.2	58.1	50.3	37.3	100.0	60.7	42.6	29.4	26.5
	Both combined	100.0	94.0	88.3	81.7	72.1	100.0	86.2	71.4	55.3	36.3
All	Married (same)	100.0	92.9	87.7	83.9	80.2	100.0	89.4	81.6	75.8	70.3
	Common Law (same)	100.0	62.9	50.7	43.7	38.4	100.0	60.5	47.5	40.1	34.6
	Both combined	100.0	87.0	76.5	67.6	58.9	100.0	87.1	77.2	69.2	61.1

Note: The initial year counts include taxfilers who self-report as 'married' or 'common law' and also report the social insurance number (SIN) of a partner. Marital status in later years is assessed as unchanged ('same') if the reported marital status category and partner SIN are the same as in the initial year. Termination occurs when the taxfiler reports a change to any other marital status category, when the partner SIN changes, or when the taxfiler dies. (Death is determined when an

Table 6: Percentages of Partnerships Existing in 1995 that Still Existed in Subsequent Years, as Reported Separately by Male and Female Cohorts: Terminations of Partnerships by Death Included

Cohort age in 1995		Male Cohort, by year reporting (%)					Female Cohort, by year reporting (%)				
		1995	2000	2005	2010	2015	1995	2000	2005	2010	2015
25	Married (same)	100.0	88.1	81.7	76.0	69.9	100.0	84.5	75.9	69.3	63.5
	Common Law (same)	100.0	41.4	29.1	22.9	18.7	100.0	43.4	30.4	24.8	20.4
	Both combined	100.0	85.0	77.0	71.5	65.5	100.0	82.4	72.8	66.2	60.3
35	Married (same)	100.0	91.8	85.4	80.2	76.0	100.0	89.6	82.3	77.5	73.4
	Common Law (same)	100.0	65.3	52.2	44.8	38.9	100.0	63.5	50.2	42.6	38.2
	Both combined	100.0	91.0	84.3	79.0	74.7	100.0	88.9	81.3	76.4	72.1
45	Married (same)	100.0	93.0	87.4	83.1	78.3	100.0	92.2	86.7	81.6	75.2
	Common Law (same)	100.0	66.6	54.1	46.5	39.6	100.0	66.2	53.9	45.7	39.0
	Both combined	100.0	92.6	86.8	82.4	77.5	100.0	91.8	86.1	81.0	74.5
55	Married (same)	100.0	92.2	84.9	76.5	65.4	100.0	90.7	81.5	71.3	57.9
	Common Law (same)	100.0	64.9	51.0	40.5	31.8	100.0	63.7	50.7	40.7	28.2
	Both combined	100.0	92.0	84.5	76.0	65.0	100.0	90.4	81.2	71.0	57.5
65	Married (same)	100.0	85.6	69.7	52.3	33.2	100.0	82.3	63.5	44.0	23.5
	Common Law (same)	100.0	60.0	41.0	27.0	13.0	100.0	55.7	35.2	20.5	14.8
	Both combined	100.0	85.4	69.5	52.1	32.9	100.0	82.3	63.3	43.8	23.5
All	Married (same)	100.0	87.2	76.7	67.7	58.9	100.0	87.6	77.7	69.7	61.5
	Common Law (same)	100.0	61.6	48.5	40.5	34.3	100.0	60.1	46.7	38.8	32.8
	Both combined	100.0	87.0	76.5	67.6	58.9	100.0	87.1	77.2	69.2	61.1

Note: See note to Table 5.

Table 7: Percentages of Selected Cohorts Transitioning from 'Married' in 1995 to Alternative Marital States over 20-Year Period: Selected Initial Ages Starting from Age in 1995

Marital State in 1995	Age in 1995	Marital status	Male					Female				
			1995	2000	2005	2010	2015	1995	2000	2005	2010	2015
Married	25	→ Same	100.0	88.1	81.7	76.0	69.9	100.0	84.5	75.9	69.3	63.5
		→ Different	0.0	1.7	5.3	8.2	10.3	0.0	1.6	5.0	7.6	9.5
		→ Sep, Div, Wid, Sgl	0.0	8.4	9.3	10.6	13.3	0.0	11.9	15.4	18.0	20.8
		→ CL, Same	0.0	0.6	NA	0.6	0.5	0.0	0.6	0.6	0.8	0.8
		→ Different	0.0	1.0	2.6	3.9	4.7	0.0	1.2	2.8	3.8	4.5
		→ Deceased	0.0	0.2	0.5	0.7	1.3	0.0	0.1	0.3	0.5	0.9
		Total	100.0	100.0	99.4	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Married	35	→ Same	100.0	91.8	85.4	80.2	76.0	100.0	89.6	82.3	77.5	73.4
		→ Different	0.0	0.6	2.0	3.6	5.0	0.0	0.6	1.7	3.0	4.1
		→ Sep, Div, Wid, Sgl	0.0	6.3	9.5	11.3	11.8	0.0	8.8	13.5	15.4	16.8
		→ CL, Same	0.0	NA	0.5	0.6	0.7	0.0	0.3	0.4	0.4	0.5
		→ Different	0.0	NA	1.7	2.5	3.6	0.0	0.4	1.4	2.5	3.4
		→ Deceased	0.0	0.4	0.9	1.8	3.0	0.0	0.3	0.6	1.2	1.9
		Total	100.0	99.1	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Married	45	→ Same	100.0	93.0	87.4	83.1	78.3	100.0	92.2	86.7	81.6	75.2
		→ Different	0.0	0.6	1.5	2.4	3.0	0.0	0.4	0.8	1.3	1.6
		→ Sep, Div, Wid, Sgl	0.0	4.8	7.2	7.7	8.6	0.0	6.3	9.9	12.7	16.5
		→ CL, Same	0.0	0.2	0.2	0.3	0.3	0.0	0.2	0.2	0.3	0.3
		→ Different	0.0	0.4	1.3	1.8	2.0	0.0	0.2	0.7	1.0	1.3
		→ Deceased	0.0	1.1	2.5	4.7	7.7	0.0	0.8	1.7	3.1	5.1
		Total	100.0	99.9	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Married	55	→ Same	100.0	92.2	84.9	76.5	65.4	100.0	90.7	81.5	71.3	57.9
		→ Different	0.0	1.0	1.5	1.9	2.1	0.0	0.5	0.8	1.0	1.0
		→ Sep, Div, Wid, Sgl	0.0	3.2	5.5	7.1	9.6	0.0	6.7	12.9	19.2	27.4
		→ CL, Same	0.0	0.2	0.1	0.1	0.1	0.0	NA	0.1	0.1	0.1
		→ Different	0.0	0.2	0.6	0.8	0.9	0.0	NA	0.2	0.3	0.3
		→ Deceased	0.0	3.2	7.4	13.5	21.9	0.0	2.0	4.5	8.2	13.3
		Total	100.0	100.0	100.0	100.0	100.0	100.0	99.9	100.0	100.0	100.0
Married	65	→ Same	100.0	85.6	69.7	52.3	33.2	100.0	82.3	63.5	44.0	23.5
		→ Different	0.0	1.3	1.6	1.5	1.2	0.0	0.3	0.4	0.4	0.3
		→ Sep, Div, Wid, Sgl	0.0	4.0	7.4	9.9	11.2	0.0	12.7	24.6	34.9	40.9
		→ CL, Same	0.0	0.1	0.1	NA	NA	0.0	0.1	NA	NA	NA
		→ Different	0.0	0.1	0.1	NA	NA	0.0	NA	NA	NA	NA
		→ Deceased	0.0	9.0	21.1	36.0	54.1	0.0	4.5	11.3	20.6	35.2
		Total	100.0	100.0	100.0	99.7	99.7	100.0	100.0	99.9	99.9	100.0

Note: Totals may not sum to 100.0 as a result of rounding or, for some categories as shown by NA, because there were too few observations to disclose; in addition, the counts in some of the components of the

Table 8: Percentages of Selected Cohorts Transitioning from 'Common Law' in 1995 to Alternative Marital States over 20-Year Period: Selected Initial Ages Starting from Age in 1995

Marital State in	Age in 1995	Marital status	Male					Female				
			1995	2000	2005	2010	2015	1995	2000	2005	2010	2015
Common Law	25	→ Same	100.0	41.4	29.1	22.9	18.7	100.0	43.4	30.4	24.8	20.4
		→ Different	0.0	3.7	8.9	12.1	12.3	0.0	4.0	8.3	11.3	12.8
		→ Sep, Div, Wid, Sgl	0.0	16.8	18.1	16.0	18.2	0.0	20.2	24.9	27.1	30.0
		→ Married, Same	0.0	35.1	37.2	37.0	35.5	0.0	30.1	30.3	28.4	26.8
		→ Different	0.0	2.0	5.9	9.3	11.4	0.0	2.1	5.7	7.7	9.1
		→ Deceased	0.0	0.4	0.7	1.0	1.2	0.0	0.2	0.3	0.6	0.9
		Total	100.0	99.5	100.0	98.3	97.3	100.0	100.0	100.0	100.0	100.0
Common Law	35	→ Same	100.0	65.3	52.2	44.8	38.9	100.0	63.5	50.2	42.6	38.2
		→ Different	0.0	2.2	4.8	8.0	10.1	0.0	1.9	3.8	6.4	8.1
		→ Sep, Div, Wid, Sgl	0.0	14.2	19.4	20.4	21.7	0.0	17.5	24.0	26.1	27.5
		→ Married, Same	0.0	16.2	19.7	20.7	21.0	0.0	16.2	18.7	19.8	19.3
		→ Different	0.0	NA	2.6	3.6	4.3	0.0	0.7	2.2	3.5	4.7
		→ Deceased	0.0	0.8	1.3	2.5	3.8	0.0	0.2	1.0	1.6	2.3
		Total	100.0	98.8	100.0	100.0	99.9	100.0	100.0	100.0	100.0	100.0
Common Law	45	→ Same	100.0	66.6	54.1	46.5	39.6	100.0	66.2	53.9	45.7	39.0
		→ Different	0.0	1.7	3.5	5.3	5.4	0.0	NA	2.8	3.4	3.6
		→ Sep, Div, Wid, Sgl	0.0	12.3	16.3	18.3	19.2	0.0	16.8	20.8	24.6	28.4
		→ Married, Same	0.0	16.9	20.0	20.8	21.5	0.0	13.9	18.2	18.8	17.8
		→ Different	0.0	1.1	2.6	3.0	3.7	0.0	NA	0.9	2.2	3.0
		→ Deceased	0.0	1.4	3.5	6.2	10.6	0.0	1.6	3.3	5.5	8.0
		Total	100.0	99.9	99.9	100.1	99.9	100.0	98.6	99.9	100.1	99.9
Common Law	55	→ Same	100.0	64.9	51.0	40.5	31.8	100.0	63.7	50.7	40.7	28.2
		→ Different	0.0	1.2	1.8	2.3	2.9	0.0	NA	NA	NA	NA
		→ Sep, Div, Wid, Sgl	0.0	11.0	16.2	19.2	16.8	0.0	15.7	24.9	30.1	37.4
		→ Married, Same	0.0	16.6	19.5	19.2	17.4	0.0	15.4	17.1	17.1	12.5
		→ Different	0.0	NA	0.9	1.4	2.3	0.0	NA	NA	NA	NA
		→ Deceased	0.0	4.4	10.7	17.4	28.5	0.0	2.2	4.6	9.8	20.1
		Total	100.0	98.2	100.2	100.0	99.7	100.0	97.0	97.3	97.6	98.1
Common Law	65	→ Same	100.0	60.0	41.0	27.0	13.0	100.0	55.7	35.2	20.5	14.8
		→ Different	0.0	NA	NA	NA	NA	0.0	NA	NA	NA	NA
		→ Sep, Div, Wid, Sgl	0.0	8.6	10.8	11.1	10.8	0.0	18.0	25.4	37.7	32.8
		→ Married, Same	0.0	14.6	16.2	12.7	7.6	0.0	13.9	13.9	6.6	4.1
		→ Different	0.0	NA	NA	NA	NA	0.0	NA	NA	NA	NA
		→ Deceased	0.0	13.3	29.5	46.3	65.1	0.0	8.2	17.2	30.3	44.3
		Total	100.0	96.5	97.5	97.1	96.5	100.0	95.9	91.8	95.1	95.9

Note: See note to Table 7.

Table 9: Percentages of Selected Cohort Transitioning from 'Married' or 'Common Law' in 1995 to Alternative Marital States over 20-Year Period: Selected Initial Ages Starting from Age in 1995

Marital State in 1995	Age in 1995	Marital status	Male					Female				
			1995	2000	2005	2010	2015	1995	2000	2005	2010	2015
Married or CL	25	→ Same	100.0	85.0	77.0	71.5	65.5	100.0	82.4	72.8	66.2	60.3
		→ Different	0.0	3.6	10.0	14.9	17.7	0.0	3.6	9.3	13.2	15.9
		→ Sep, Div, Wid, Sgl	0.0	11.0	12.0	12.2	14.8	0.0	13.9	17.6	20.1	23.0
		→ Deceased	0.0	0.3	0.5	0.8	1.3	0.0	0.1	0.3	0.5	0.9
		Total	100.0	99.8	99.6	99.5	99.2	100.0	100.0	100.0	100.0	100.0
Married or CL	35	→ Same	100.0	91.0	84.3	79.0	74.7	100.0	88.9	81.3	76.4	72.1
		→ Different	0.0	1.2	4.1	6.8	9.3	0.0	1.2	3.4	5.9	8.0
		→ Sep, Div, Wid, Sgl	0.0	7.2	10.6	12.3	12.9	0.0	9.7	14.6	16.5	17.9
		→ Deceased	0.0	0.5	1.0	1.9	3.1	0.0	0.3	0.7	1.2	2.0
		Total	100.0	99.9	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Married or CL	45	→ Same	100.0	92.6	86.8	82.4	77.5	100.0	91.8	86.1	81.0	74.5
		→ Different	0.0	1.1	2.9	4.5	5.3	0.0	0.5	1.7	2.5	3.0
		→ Sep, Div, Wid, Sgl	0.0	5.3	7.7	8.3	9.2	0.0	6.8	10.4	13.3	17.2
		→ Deceased	0.0	1.1	2.6	4.8	7.9	0.0	0.8	1.8	3.2	5.3
		Total	100.0	100.0	100.0	100.0	100.0	100.0	99.9	100.0	100.0	100.0
Married or CL	55	→ Same	100.0	92.0	84.5	76.0	65.0	100.0	90.4	81.2	71.0	57.5
		→ Different	0.0	1.2	2.1	2.8	3.0	0.0	0.5	0.9	1.2	1.2
		→ Sep, Div, Wid, Sgl	0.0	3.5	5.9	7.6	9.9	0.0	6.9	13.3	19.5	27.7
		→ Deceased	0.0	3.2	7.5	13.7	22.1	0.0	2.0	4.5	8.2	13.5
		Total	100.0	99.9	100.0	100.0	100.0	100.0	99.8	99.9	99.9	100.0
Married or CL	65	→ Same	100.0	85.4	69.5	52.1	32.9	100.0	82.3	63.3	43.8	23.5
		→ Different	0.0	1.3	1.7	1.4	1.2	0.0	0.3	0.4	0.4	0.3
		→ Sep, Div, Wid, Sgl	0.0	4.1	7.4	9.9	11.2	0.0	12.8	24.6	34.9	40.8
		→ Deceased	0.0	9.1	21.3	36.2	54.4	0.0	4.6	11.4	20.7	35.4
		Total	100.0	99.9	99.9	99.7	99.7	100.0	100.0	99.7	99.8	99.9

Note: See note to Table 7.