Appendix B: Additional Tables

Table B1: Participated in Activities in the Past 3 months, Descriptive Statistics

	Mean	Standard Deviation
Baseball or softball	0.201	0.401
Basketball	0.522	0.500
Bicycling	0.555	0.497
Bowling	0.208	0.406
Dance	0.293	0.455
Exercise class	0.109	0.312
Fishing	0.148	0.355
Golfing	0.102	0.303
Hockey	0.173	0.379
Home exercise	0.389	0.488
Rollerblading	0.200	0.400
Running	0.596	0.491
Skating	0.216	0.411
Skiing	0.163	0.370
Swimming	0.526	0.499
Tennis	0.137	0.344
Volleyball	0.385	0.487
Walking	0.651	0.477
Weight training	0.180	0.384
Yard work	0.328	0.469
Other activities	0.566	0.496

N=31,835

Notes: Reported statistics are weighted by CCHS-provided sample weights.

Table B2: MET Values for activities	
Activity	MET Value (kcal/kg/hr)
Baseball or softball	3
Basketball	6
Bicycling	4
Bowling	2
Dance	3
Exercise class	4
Fishing	3

Golfing	4
Hockey	6
Home exercise	3
Rollerblading	5
Running	9.5
Skating	4
Skiing	4
Swimming	3
Tennis	4
Volleyball	5
Walking	3
Weight training	3
Yard work	3
Other activities	4

Table B3: Effects of tax credits on leisure physical activity, alternative specification

	Participant in leisure physical activity	Frequency of leisure physical activity				
		None	Infrequent	Occasional	Regular	Daily
TLR	-0.002	0.002	-0.011	0.007	0.004	0.018*
	(0.007)	(0.007)	(0.010)	(0.008)	(0.016)	(0.007)
Local credit	0.005	-0.005	0.006	-0.001	-0.005	-0.004
	(0.007)	(0.007)	(0.006)	(0.009)	(0.013)	(0.022)
Mean	0.987	0.013	0.069	0.150	0.781	0.488
N	31,835	31,835	31,835	31,835	31,835	31,835

Notes: *, **, and *** indicate statistical significance at the 10, 5, and 1 percent levels, respectively. Reported estimates are weighted by CHHS-provided weights. The value of the tax credit is in 100s of 2021 CADs for convenience. Local credit is an indicator taking a value of one if the respondent is eligible for a provincial or territorial credit. Standard errors clustered by survey and region (province or territory) are presented in parentheses. The sample consists of individual-level observations. The weighted analytic mean is reported. Infrequent, Occasional, and Regular are exhaustive measures of leisure physical activity. None is the subset of infrequent exercisers that report a monthly average of 0 leisure physical activities of at least 15 minutes. Daily is the subset of regular exercisers that report a monthly average of at least 30 leisure physical activities of at least 15 minutes.

Table B4: Effects of tax credits on leisure physical activity, using unadjusted credit values

| | Participant in leisure physical activity | Frequency of leisure physical activity | | | | |
		None	Infrequent	Occasional	Regular	Daily
Credit	-0.001	0.001	-0.006	0.003	0.002	-0.003**
(CAD)	(0.001)	(0.001)	(0.003)	(0.003)	(0.002)	(0.001)
Mean	0.987	0.013	0.069	0.150	0.781	0.488
N	31,835	31,835	31,835	31,835	31,835	31,835

Notes: *, **, and *** indicate statistical significance at the 10, 5, and 1 percent levels, respectively. Reported estimates are weighted by CHHS-provided weights. The tax credit is in 100s of CADs for convenience. Standard errors clustered by survey and region (province or territory) are presented in parentheses. The sample consists of individual-level observations. The weighted analytic mean is reported. Infrequent, Occasional, and Regular are exhaustive measures of leisure physical activity. None is the subset of infrequent exercisers that report a monthly average of 0 leisure physical activities of at least 15 minutes. Daily is the subset of regular exercisers that report a monthly average of at least 30 leisure physical activities of at least 15 minutes.

Table B5: Effects of tax credits on leisure physical activity, alternative specification

	Participant in leisure physical activity	Frequency of leisure physical activity				
		None	Infrequent	Occasional	Regular	Daily
TLR	0.002	-0.002	-0.015	0.005	0.011	0.017
	(0.007)	(0.007)	(0.010)	(0.009)	(0.018)	(0.010)
Refundable/non-physical	-0.000	0.000	0.015	0.002	-0.016	-0.004
	(0.007)	(0.007)	(0.008)	(0.012)	(0.018)	(0.021)
Mean	0.987	0.013	0.069	0.150	0.781	0.488
N	31,835	31,835	31,835	31,835	31,835	31,835

Notes: *, **, and *** indicate statistical significance at the 10, 5, and 1 percent levels, respectively. Reported estimates are weighted by CHHS-provided weights. The value of the tax credit is in 100s of 2021 CADs for convenience. Refundable/non-physical is an indicator taking a value of one if the respondent is eligible for a local credit that is refundable or covers non-physical activities. The two policies are common across localities, so the effect cannot be separated into two indicator variables. Standard errors clustered by survey and region (province or territory) are presented in parentheses. The sample consists of individual-level observations. The weighted analytic mean is reported. Infrequent, Occasional, and Regular are exhaustive measures of leisure physical activity. None is the subset of infrequent exercisers that report a monthly average of 0 leisure physical activities of at least 15 minutes. Daily is the subset of regular exercisers that report a monthly average of at least 30 leisure physical activities of at least 15 minutes.

Table B6: Effects of tax credits on self-reported health

	Excellent	Very good	Good	Fair	Poor
TLR	-0.011	-0.003	0.013	0.001	0.002
	(0.020)	(0.025)	(0.017)	(0.007)	(0.002)
Mean	0.228	0.387	0.233	0.028	0.039
N	31,835	31,835	31,835	31,835	31,835

Notes: *, **, and *** indicate statistical significance at the 10, 5, and 1 percent levels, respectively. Reported estimates are weighted by CHHS-provided weights. The value of the tax credit is in 100s of 2021 CADs for convenience. Standard errors clustered by survey and region (province or territory) are presented in parentheses. The sample consists of individual-level observations. The weighted analytic mean is reported.

Table B7: Effects of tax credits on energy expenditure

| | Energy Expenditure | Activity level | | |
		Inactive	Moderate	Active
TLR	-0.125	0.000	-0.026	0.026
	(0.119)	(0.008)	(0.020)	(0.017)
Mean	3.624	0.254	0.235	0.511
N	31,835	31,835	31,835	31,835

Notes: *, **, and *** indicate statistical significance at the 10, 5, and 1 percent levels, respectively. Reported estimates are weighted by CHHS-provided weights. The value of the tax credit is in 100s of 2021 CADs for convenience. Standard errors clustered by survey and region (province or territory) are presented in parentheses. The sample consists of individual-level observations. The weighted analytic mean is reported.

Table B8: Heterogenous effects of tax credits on energy expenditure

	Energy Expenditure	Inactive	Activity level Moderate	Active
Panel A. By sex				
TLR	-0.108	0.003	-0.029	0.026
	(0.113)	(0.013)	(0.017)	(0.016)
TLR × Female	-0.032	-0.006	0.005	0.001
	(0.088)	(0.017)	(0.011)	(0.023)
Panel B. By race				
TLR	-0.320**	-0.003	-0.018	0.021
	(0.119)	(0.008)	(0.025)	(0.016)
TLR × White	0.267*	0.004	-0.012	0.007***
	(0.116)	(0.007)	(0.022)	(0.001)
Panel C. By income				
TLR	-0.399***	0.017	-0.005	-0.012
	(0.108)	(0.027)	(0.022)	(0.017)
TLR × Quintile 2	0.143	-0.009	-0.019	0.028***
	(0.160)	(0.031)	(0.013)	(0.006)
TLR × Quintile 3	0.141	-0.018	-0.006	0.023
	(0.084)	(0.012)	(0.013)	(0.012)
TLR × Quintile 4	0.529***	-0.021	-0.044*	0.065***
	(0.080)	(0.022)	(0.022)	(0.009)
TLR × Quintile 5	0.485**	-0.032	-0.032**	0.065***
	(0.140)	(0.023)	(0.009)	(0.010)
Panel D. By household education				
TLR	-0.340	0.019	-0.019	0.000
	(0.230)	(0.019)	(0.029)	(0.031)
TLR × Secondary school	0.119	-0.016	-0.002	0.018
	(0.066)	(0.018)	(0.021)	(0.020)
TLR × Post-secondary	0.266	-0.023	-0.009	0.031
	(0.142)	(0.016)	(0.016)	(0.016)

Notes: *, **, and *** indicate statistical significance at the 10, 5, and 1 percent levels, respectively. Reported estimates are weighted by CHHS-provided weights. The value of the tax credit is in 100s of 2021 CADs for convenience. Standard errors clustered by survey and region (province or territory) are presented in parentheses. The sample consists of individual-level observations. The weighted analytic mean is reported.