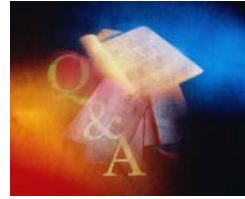




Brown Economic
Assessments



October 2003 *Damages: Estimating Pecuniary Loss* release – topic updates

- Case law on experts' wage sources and approaches on historical earning capacity – chapter 1
- Examination of information required from the Canadian personal income tax return in interrupted earnings cases – chapter 1
- Educational prospects for injured children and young adults – chapter 1
- Increased educational attainment of Canadian youth – chapter 1
- Aboriginal labor market statistics and wage gaps – chapter 1
- Additional sources for wages of employees (appendices 1-1 through 1-5 updated and expanded) – chapter 1
- Updated cases from various provinces on the admissibility of using “male” statistics for females – chapter 1
- Data not elsewhere published for civil litigation quantum assessments: 2001/2002 data on fringe benefits offered to Canadian workers from Watson Wyatt's QUIKVALUE © COMPARISON benefits valuation system – prevalence and magnitude by industry sector (updated from KPMG 1998 survey) – chapter 2
- Details on pension plan participation and coverage – chapter 2
- Prevalence of stock option plans for employees, by industry sector – chapter 2
- Additional case law on judge's award for future loss of pension benefits for a unionized employee (*Jensen v. Thompson*) - chapter 2
- Updates on historical productivity rates – chapter 3
- Updates on comparison of wages and inflation, by industry sector and unionization – chapter 3
- Expanded discussion on why to use industry-specific productivity forecasts – chapter 3
- Updated life expectancy estimates for Canada and provinces according to Statistics Canada's latest release – chapter 4
- Updated labour force statistics for Canadians by gender, age, marital status, education level pertaining to participation, part-time work, and unemployment rates – chapter 4
- Updated literature on retirement statistics, including retirement age data from Statistics Canada's SLID database and the impact of baby-boomers retiring – chapter 4
- Additional statistics on the impact of disability on early retirement – chapter 4
- Additional case law on judges' decisions regarding retirement age for older workers – chapter 4
- Additional case law on judges' requirement for mitigation (*Jensen v. Thompson*)- chapter 4

- Demonstration of on-line internet calculator at www.browneconomic.com using working life expectancy data from appendices 4-1 through 4-5 – chapter 4
- Additional cases on “loss of marriage benefit” – chapter 5
- Case law update on spinal cord injured persons – appendix 5-2
- Case law update on brain injured persons – appendix 5-3
- Updated statistics on the profile of self-employed persons in Canada, including trends on hours of work and earnings patterns – chapter 6
- Additional case law on outcomes for self-employed persons depending on record keeping practices, sale of business after the incident, and start up or intention to establish businesses – chapter 6
- Examination of information required from the Canadian corporation and sole proprietors’ income tax returns in interrupted earnings cases – chapter 6
- Updates on tax rates and particularities affecting the earnings of self-employed persons – chapter 6
- Distinction of income sources required in personal injury vis-à-vis fatality cases, and where to locate the income sources on Canadian income tax returns – chapter 7
- New Canadian personal consumption rates (PCRs) that **vary by income level** using Statistics Canada’s *Survey of Household Spending* (SHS) 2000 data, heretofore not published for Canadian families – chapter 7
- Schematic diagram for the tax gross-up calculation in fatality cases– chapter 7
- Distinction between sources of income relevant in injury cases versus fatality cases – chapter 7
- Explanation of how to calculate the tax gross-up in cases with both FAA & SAA (“*Duncan*” claims) awards as per *Millott v. Reinhard* – chapter 7
- Additional cases ruling on investment and management fees – chapter 8
- Updates on interest rates, inflation rates, and discount rates in civil litigation – chapter 8
- Summary of replacement rates, by province – chapter 9
- Case law update on housekeeping awards – appendix 9-2
- Additional case law on cost of care awards – chapter 10
- Section on disability tax credit and medical expense tax credits for tax gross-up calculations in cost of care claims – chapter 10
- Schematic diagram for cost of care calculation in fatality cases– chapter 10
- New case law on wrongful dismissal claims – chapter 11
- Economic research on the impact of displacement to evaluate mitigating efforts in wrongful dismissal cases – chapter 11
- New case law on wrongful imprisonment – chapter 11
- New case law on sexual assault damages - chapter 11
- New costs on children’s span of dependency in fatality cases (chapter 7) & costs of tuition and parental support – chapter 12
- Cases where judges comment on expert evidence – chapter 15

