



SPSD/M 

Release 14.0 Update

This guide is designed to provide SPSPD/M users with new information relating to the release of Version 14.0 algorithms and software.



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WARNING

This software is complex. It is designed to be easy to use. However, the institutions and programs it models are themselves complex. **It is thus possible to make subtle mistakes that may result in significant estimation errors.**

To make the best use of the SPSPD/M, please read the available documentation. Then if you have any problems or you are unsure of the simulation approach or results, please phone us at (613) 951-3774.

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Overview

This document outlines the modifications that the SPSD/M has undergone subsequent to the version 10.2 release. This current release is called version 14.0 and users will note that the chapter headings in this Addendum correspond to guides in the manuals.

This version of the SPSD/M is only compatible with Windows XP/2000. Users of other operating systems should contact Statistics Canada at (613) 951-3774 to find out if an unsupported version can be created for their operating system.

Users experiencing difficulties updating their black-box or glass-box applications to version 14.0 should contact Statistics Canada at (613) 951-3774.

If you are a new SPSD/M user, you should look at the *Introduction and Overview* Manual first, since much of the material here will be incomprehensible without some familiarity with SPSD/M concepts.

RELATIONSHIP TO EXISTING DOCUMENTATION

This Addendum is a guide to the changes in SPSD/M software between 10.2 and 14.0. This Addendum is intended to be used in conjunction with the other SPSD/M Guides included as part of the 14.0 release. The information in this Addendum supersedes the information in the documentation released with version 10.2.

It is worth noting that the examples in the *Introduction and Overview* will still function. However the screen images and the exact results may vary.

SUMMARY OF MAJOR CHANGES

INTERFACE

The SPSM can now be accessed using the Visual SPSM, a graphical user interface. The original method, now called "Classic SPSM" is still available.
The way the SPSM is installed has been greatly simplified.

DATABASE and GROWTH

Database is now based on the 2002 Survey of Labour and Income Dynamics (SLID).
Parameter and weight files now exist to 2010.
The most recent economic growth projections from Finance Canada are incorporated into the parameter files.
There are no longer demonstration files (e.g. the files with the 5% sample)

TAX/TRANSFER ALGORITHMS AND PARAMETERS

The interactions between the National Child Benefit Supplement and provincial Social Assistance benefits have been reinstated in the model.
The Federal Energy Cost Benefit for 2006 has been implemented.
The New Brunswick Home Heating Oil Benefit has been implemented.
The Alberta Resource Rebate has been added.
All pre-1991 parameters have been removed, mainly related to the UI program.

The Nova Scotia Keep the Heat rebate program was expanded to include users of electricity. The Quebec Parental Insurance Plan has been partially implemented. The Saskatchewan Income Plan temporary energy cost allowance has been implemented. The Federal Economic Statement announcements regarding the reduced tax rates for the first bracket and the increase in the basic personal amount and married amounts have been set as the default for 2005. An extra set of parameters which do not include the economic update values for 2005 were created – they are entitled noec05.cpr and noec05.mpr.

COMPUTING ENVIRONMENT

The compiler required for glass box users has changed.

The operating systems which are now supported are Windows XP and Windows 2000.

LEGISLATIVE CHANGES MODELED

The changes in tax transfer legislation that have been incorporated into the SPSPD/M 14.0 are detailed in this section.

Federal Changes

- The Federal Energy Cost Benefit for 2006 has been implemented.
- The deduction for clergy is now available.
- The 2005 Federal tax rates and non-refundable credits include the changes announced in the Economic Statement of November 2005. The files noec05.cpr and noec05.mpr were also created and contain the values prior to the economic statement.

Provincial Changes

Newfoundland

- The Newfoundland and Labrador government announced an expansion to the Home Heating Fuel Rebate program to enable more residents who heat their homes with heating fuel to receive assistance. The maximum rebate for 2005 has been increased to \$400 and is available to individuals and families with an income level of \$22,500. Individuals and families with income between \$22,500 and \$30,000 will also receive assistance; however the rebate will be adjusted on a sliding scale as income level increases. The minimum rebate an eligible recipient will receive is \$100.

Nova Scotia

- The Nova Scotia government announced an expansion to the Keep the Heat program to enable more residents who heat their homes with heating fuel and/or electricity to receive assistance. The maximum rebate for 2006 has been increased to \$250 for families who use home heating oil and is available to families with an income level of \$25,000 or less, and individuals with an income level of \$15,000 or less. Eligible individuals and families who heat with electricity will receive a rebate \$100.

New Brunswick

- The New Brunswick government announced a Home Heating Oil Benefit program to qualifying families due to the ongoing increases in oil prices. To qualify, residents must heat their homes with home heating oil, must not be in receipt of regular monthly social assistance and have a total family income (head and spouse) of less than \$45,000 in 2004. The maximum rebate for 2005 is \$200 and is available to individuals and families with a total income level of less than \$25,000. Individuals and families with income between \$25,000 and \$30,000 will receive a \$150 home heating oil benefit. The minimum benefit of \$100 is granted to families with incomes between \$30,000 and \$45,000. Only one person per household will receive the benefit. Residents must apply for the benefit.

Quebec

- The Quebec Parental Insurance Plan (QPIP) has been partially incorporated into the model - benefits to paid employees who would have qualified for Employment Insurance will get Quebec Parental Insurance instead. QPIP has not yet been implemented for the self-employed or for part time workers who were ineligible for Employment insurance.

Ontario

- The Ontario government has set the income threshold for senior couples at \$22,250 for the Ontario Property and Sales Tax Credits for 2005, to ensure that those couples receiving the guaranteed minimum level of income support retain their full credit.

Manitoba

- There were no changes in this release.

Saskatchewan

- The Saskatchewan Income Plan GIS Supplement has introduced a temporary energy cost allowance to benefit recipients not living in institutions. This measure grants recipients \$20 per month, commencing December 1, 2005 and ending April 30, 2006, for the purpose of alleviating hardship resulting from high energy costs.

Alberta

- The Alberta government announced the Resource Rebate Program which grants \$400 per-person returning some of this year's higher than anticipated resource revenues to Albertans. Albertans 18 and over will receive a cheque for \$400 in January 2006, rebates for children who are under 18 will be paid to their primary caregiver.

British Columbia

- The B.C. Senior's Supplement has been reinstated. Effective October 2005, seniors receiving federal Old Age Security and the Guaranteed Income Supplement will be eligible for all or a part of the Senior's Supplement, depending on their total income.

The maximum monthly supplement amounts will be \$49.30 for single seniors and \$120.50 for senior couples. The Senior's Supplement will be paid automatically to eligible recipients – seniors do not have to apply.

COMTAX

A new Commodity Tax Model has been developed for Version 14.0 of the SPSPD/M. The model now contains tax parameters from 1991 to 2010, thereby eliminating The Manufacturer's Sales Tax and The Federal Energy Tax. This version includes Input –Output data up to and including 2001. Subsequent year estimates are based upon the most current economic data available and legislative amendments.

Enhancements:

- Since GST and PST are direct (point of sale) taxes, the Input-Output data for GST and PST include a proportion of indirect federal and provincial tax dollars. So, when there are legislative tax changes for provincial tobacco, alcohol and amusement tax, a proportion will also be applied to the GST and PST.
- Expenditures used in the calculation of tax rates now come from the JT series, which are expenditures including taxes up to 2004.

Important Points:

- In April of 1997, the HST was introduced in Newfoundland, Nova Scotia and New Brunswick. PST data is available until April and HST data after, so the PST and HST data were added together to get a provincial sales tax concept for 1997.
- Input-output data is not available by province before 1996, so economic data was used to estimate these totals.

Legislative Changes:

- In Saskatchewan, the PST exemption for qualifying energy-efficient household appliances has been expanded to include certain energy-efficient furnaces and boilers.

PRINTED DOCUMENTATION

Version 14.0 is being shipped with all of its guides in electronic format. All guides can be accessed on-line using the included windows help file. The directory “/Documentation” on the CD-ROM contains a printable version of all Guides for those users who wish printed versions of the other guides. These are PDF files and can be read on-line or printed using the Adobe Acrobat reader. The Adobe Acrobat reader can be installed from the /Documentation directory on the CD-ROM. The self-extracting installation programs are called ar32e30.exe.

Once you have installed Adobe Acrobat on your system you can simply navigate to the \Documentation directory on the CD-ROM using the File Manager or Explorer. Find the guide you wish to view or print and double-click it. Adobe will start up and open the file you selected.

Installation Guide

This guide has been dropped. The installation is now done using a setup program. This setup will create a folder under the Start/Program menu which will contain links to:

- Visual SPSM, the new visual interface for SPSM
- SPSM help, the online help system
- Classic SPSM, the classic method of accessing SPSM
- Glass box files, an explorer window pointing to the glass box files

Note that by running the SPSM from the Classic SPSM window, users no longer need to set environment variables.

How to Run the SPSM Guide

This guide has been created and explains how to use both the Visual SPSM and the Classic SPSM interfaces.

User's Guide

Some levels of urbanization (hdurb) have been collapsed for this release. Care should therefore be taken when using Low Income Cut-offs since some households will be in the wrong size of urban area.

Some of the documentation in the User's guide has been moved to the How to Run the SPSM guide.

Tools User's Guide

Some tools can now be run using Visual SPSM.

Programmer's Guide

The version of Visual Studio which is needed to compile glass box code has been changed to Visual Studio.net 2003.

Please **call** the SPSM hotline at (613) 951-3774 if you have any questions about using SPSM in glass-box mode.

Commodity Tax User's Guide

There were no changes in this release.

Algorithm Guide

The following section titled “Overview of algorithm changes” provides a list of the major changes organized by level of government and tax/transfer program. The following sections present the changes organized by the C++ language functions which were required to implement the programs. (A change in tax/transfer legislation may require changes to multiple functions.)

OVERVIEW OF ALGORITHM CHANGES

Federal

The Energy Cost Benefit as announced by the federal government in October, 2005. This program provides a non-taxable one-time payment in January 2006 of \$125 to recipients of the Guaranteed Income Supplement or \$250 to recipients of the National Child Benefit Supplement. Senior couples where both are recipients of the GIS will each receive the \$125 Energy Cost Benefit.

An enhancement was added to the calculation of the federal education tax credit. Students with only part time months of study who are also eligible for the disability amount are now entitled to the education amount per month of full time study for the months of part time study.

Provincial

The British Columbia Senior’s Supplement has been reinstated.

The interaction between the National Child Benefit Supplement and provincial social assistance benefits has been reinstated in the model.

An enhancement was added to the calculation of the provincial education tax credit. Students with only part time months of study who are also eligible for the disability amount are now entitled to the education amount per month of full time study for the months of part time study.

The New Brunswick Home Heating Oil Benefit program has been implemented.

The Alberta Resource Rebate which grants a \$400 rebate to all residents of Alberta has been implemented.

The Nova Scotia Keep the Heat program was enhanced and expanded to provide rebates for users of electricity.

The Saskatchewan Income Plan temporary energy cost allowance has been implemented.

The Quebec Parental Insurance Plan premiums, tax credits, deductions and benefits have been added to the model. Current implementation does not provide for benefits to the self-employed.

CHANGES BY FUNCTION

ctmod **Compute commodity taxes for individuals and households**

The pre-1991 commodity tax parameters were removed. These parameters related to the pre-1991 taxes for federal manufacturer's sales tax and federal other energy taxes.

When CTOPT is set to 2, the SNA-adjusted household expenditure vector (ctnsna) is now adjusted.

Life insurance premiums and annuity contributions (fxipac) are now included in financial, legal and other services (fxio45). Property taxes (ctlprop) are now included in Gross imputed rent (fxio9).

gis **Compute GIS/SPA for elderly**

The Quebec Parental Insurance Plan benefits received in the calendar year have been added to the income test for GIS/SPA benefits. The net income concept for GIS/SPA eligibility has also been reduced by the amount of Quebec Parental Insurance Plan premiums.

gist **Compute Provincial GIS top-ups for elderly**

The Saskatchewan Income Plan temporary energy cost allowance has been implemented. This measure provides benefit recipients, who do not live in institutions, an additional \$20 per month for December 2005 to April 2006 inclusive.

memo1 **Compute memo items for reporting**

The calculated value of the interaction between the National Child Benefit Supplement and social assistance benefits (imsaclaw) has been added to federal taxes (imftax) and disposable income (immdisp) if users change the SACLAWOPT to 1.

The value of the Alberta Shelter Increase (imashelt) has been added to provincial family programs (impfp).

The value of the Federal Energy Cost Benefit (imfecb) has been added to federal other government income (imfoth).

The value of the Alberta Resource Rebate (imresreb) has been added to provincial other government income (impoth).

Variables were created to match the federal tax form concepts of total and net income. These new variables (imictot and imicnet) now include the net federal supplements (GIS and SPA) as well as social assistance and workers compensation benefits for the years in which they were included in the tax forms.

The value of the Quebec Parental Insurance Plan benefit received in the calendar year (imqpicbn) has been added to provincial transfer income (imptran).

mpc **Calculate derived model parameters and do edits**

The pre-1991 commodity tax parameters were removed. These parameters related to the pre-1991 taxes for federal manufacturer's sales tax and federal other energy taxes.

samod Compute social assistance

The interaction between the National Child Benefit Supplement and social assistance benefits has been reinstated in the model. Since the value of social assistance on the 2002 SLID is already net of any clawbacks, the clawback is calculated and added to federal taxes and disposable income, leaving the value of social assistance unchanged.

txalta Compute provincial taxes for Alberta

Students with only part time months of study who are eligible for the Disability Amount are entitled to the education amount per month of full time studies.

The Alberta Resource Rebate program has been implemented. In January 2006, all residents of Alberta will receive a \$400 rebate from the provincial government. Rebates for children under 18 will be granted to their primary caregiver.

txbc Compute provincial taxes for British Columbia

Students with only part time months of study who are eligible for the Disability Amount are entitled to the education amount per month of full time studies.

txcalc Compute federal income tax

The federal surtax amount is no longer reduced by the additional foreign tax credit since this variable is no longer available.

The Quebec Parental Insurance Plan federal tax credit for paid workers (imqpiptc) and the tax credit for self-employed (imqpsetc) have been added to total tax credits (imtaxcr).

txfstc Compute federal sales tax credit

The Federal Energy Cost Benefit has been implemented in this module. This program provides a non-taxable one-time payment in January 2006 of \$125 to recipients of the Guaranteed Income Supplement or \$250 to recipients of the National Child Benefit Supplement. Senior couples where both are recipients of the GIS will each receive the \$125 Energy Cost Benefit.

txhhexp Compute and pro-rate household taxes, rent, etc.

This algorithm has been amended to include the allocation of SHS property taxes and rents to households in Quebec when IMSHTOPT is set to 1.

txinet Compute net income

The clergy residence deduction has been added to the deductions from total income

(imdedft).

txitax Compute taxable income and individual credits

The calculation for the charitable donations tax credit has changed. It no longer includes gifts of depreciable property since this variable has been dropped.

Students with only part time months of study who are eligible for the Disability Amount are entitled to the education amount per month of full time studies when EDDISPT is set to 1.

txman Compute provincial taxes for Manitoba

Students with only part time months of study who are eligible for the Disability Amount are entitled to the education amount per month of full time studies.

txnb Compute provincial taxes for New Brunswick

Students with only part time months of study who are eligible for the Disability Amount are entitled to the education amount per month of full time studies.

The New Brunswick Home Heating Oil Benefit was implemented. Households that heat with home heating oil and have a previous years' total income (head + spouse) less than the phase out amount of \$45,000, will receive a benefit based on their income. Eligible households with incomes up to \$25,000 receive \$200; incomes between \$25,000 and \$30,000 receive \$150 and households with incomes over \$30,000 but less than \$45,000 receive a home heating oil benefit of \$100.

txnfld Compute provincial taxes for Newfoundland

The calculation for Home Heating Fuel Rebate has changed. The program is now based on family income, where individuals and families with head and spouse net incomes less than \$30,000 will be eligible for the rebate. The maximum rebate for 2005 of \$400 will go to families with incomes less than \$22,500, and a partial rebate for families with incomes between \$22,500 and \$30,000, to a minimum of \$100.

Students with only part time months of study who are eligible for the Disability Amount are entitled to the education amount per month of full time studies.

txns Compute provincial taxes for Nova Scotia

Students with only part time months of study who are eligible for the Disability Amount are entitled to the education amount per month of full time studies.

The expanded Keep the Heat program was implemented to include users of electricity in the allocation of the rebate.

txont Compute provincial taxes for Ontario

Students with only part time months of study who are eligible for the Disability Amount are entitled to the education amount per month of full time studies.

The pre-1991 parameters OMTY and ORDOPT have been removed. These parameters were used for the pre-1991 Ontario tax reduction program.

txpei **Compute provincial taxes for Prince Edward Island**

Students with only part time months of study who are eligible for the Disability Amount are entitled to the education amount per month of full time studies.

txqcalc **Calculate income tax (Quebec)**

The pre-1991 parameter option for the income concept used in the calculation of the Quebec Sales Tax Rebate was removed.

The Quebec Parental Insurance Plan premium tax credit for self-employed workers (imqqpsetc) and the premium tax credit for paid workers (imqqpiptc) have been added to Quebec total tax credits (imqtottc).

The eligible income concept (imqei) for certain Quebec tax credits is reduced by the value of the Quebec Parental Insurance Plan premium deduction for self-employed workers (imqqpsedd).

txqinet **Compute net income (Quebec)**

The Quebec Parental Insurance Plan benefits received in the calendar year (imqpipecbn) have been added to total income (imqitot). The Quebec Parental Insurance Plan provincial tax credits and deductions are calculated: imqqpiptc represents the Quebec tax credit for QPIP premiums for paid employees, imqqpsetc represents the Quebec refundable tax credit for the employee's share of QPIP premiums paid by self-employed workers, and imqqpsedd represents the Quebec deduction for QPIP premiums paid by self-employed workers. The QPIP premium deduction for self-employed workers (imqqpsedd) is added to deductions from total income (imqdedft).

txqitax **Compute taxable income and individual credits (Quebec)**

The QPIP premium deduction for self-employed workers (imqqpsedd) is deducted from the income test used in the Health Services Fund calculation and in the calculation of allowable medical expenses.

txsask **Compute provincial taxes for Saskatchewan**

Students with only part time months of study who are eligible for the Disability Amount are entitled to the education amount per month of full time studies.

ui **Compute UI benefits**

The pre-1991 UI parameters were removed. These parameters were used for the pre-1991 regional rules, repeater rules, labour force extended phase and the regional extended phase of the UI program.

The Quebec Parental Insurance Plan benefit calculations were implemented for paid workers, using the EI claim history to denote eligibility. Current implementation of the program does not provide for benefits to self-employed workers since they were not eligible for EI parental benefits thus would not have a claim history in which to use for the Quebec program. The program is activated by the flag QPIPFLAG.

Parameter Guide

This section describes new parameters as well as conceptual changes that have occurred to SPSM parameters. Parameters which have been deleted, or whose interpretations have changed, are identified in this section by a preceding asterisk.

CONTROL PARAMETERS

New Parameters

There were no new parameters added since the last release.

ADJUSTMENT PARAMETERS

New Parameters

GFCLERGY: Growth Factor: Clergy Residence Deduction

During database adjustment, the database value for clergy residence deduction (idclergy) is always multiplied by this value.

Deleted Parameters

***GFDEPPCH: Growth Factor: Gifts of Depreciable Property (337)**

This parameter was removed since there were not enough records on the database in order to impute the gifts of depreciable property.

***GFFDSFT: Growth Factor: Foreign Tax Credit applied to Surtax (511)**

This parameter was removed since the foreign tax credit applied to the federal surtax is no longer available on the T1 sample.

TAX/TRANSFER PARAMETERS

Modified Parameters

QFATCOPT: Quebec Family Allowance Tax Credit Option

When set to 1 it activates the calculation of the Quebec family allowance, the Quebec new born allocation and the Quebec availability allowance. When set to 2 it activates the calculation of the Quebec Family Allowance Tax Credit. When set to 3 and QCAFLAG is set to 1, it activates the Quebec Child Assistance Refundable Tax Credit.

The Quebec Family Allowance Tax Credit started in September 1997 – 1998 in the model.

The Quebec Family Allowance Tax Credit is a credit based on previous year net family income and is non-taxable. The maximum credits vary with the number of children (QFATCMXK), and a supplement QFATCSUP is allocated to single parent families. For families with 4 kids and more, a supplement, QFATCK6, is added that varies with the number of kids in the family and the number of kids under 6. The credit is maximum until it reaches the first turn down income level with a specific reduction rate. The sequence of turn down incomes and reduction rates for single parent families are in QFATCSRR and for married couples in QFATCMRR. The turning point at QFATD4KI is increased by QFATD4K for each child over three. The benefits are reduced up to a minimum based on the number of children in the family (QFATCMNK) until the net family income reaches the last turning point in either QFATCSRR or QFATCMRR. At this last turning point the benefits are starting to reduce until they reach a minimum for payments of QFATCMIN. The program is implemented by copying the reduction rate table (QFATCSRR or QFATCMRR) into a temporary table. Then another temporary table assigns benefits and reduction rates to turning point incomes. Finally, the calculated benefits, imqfatc, are assigned to the women in the married couples or to the head of the single parent family. A take-up rate, QFATCTK, selects the assigned individual only if a random number is higher than the level specified by its total income. As a standard, QFATCTK is set to zero and all individuals are selected.

SSTCPI: Saskatchewan Sales Tax Credit phase in

This parameter provides the phase in rate for the Saskatchewan Sales Tax Credit (imsstc) was introduced in the 2000 Saskatchewan Budget. This credit is effective as of April 1, 2000, and is designed to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

This credit is combined with the federal GST credit, therefore it is modeled such that the amounts announced for July of each year are granted for the entire year.

See also SSTCBAS, SSTCSP, SSTCKID.

New Parameters

ARESREB: Alberta Resource Rebate Amount per person

All Alberta residents aged 18 or over will receive this amount from the Alberta government due to higher than expected resource revenues. Children under 18 will also be entitled to this amount which will be allocated to a parent.

ASHELTER: Alberta Shelter Increase by number of persons in household

This parameter represents the monthly shelter allowance increase to be applied to families in Alberta who are in receipt of the National Child Benefit Supplement. It will only be applied when SACLAWFLAG is set to 1 (to activate the NCBS clawback from social assistance) and when the SACLAWPR provincial vector is set to 1 for Alberta along with ASHELTFLLG set to 1. This parameter is a table of monthly amounts dependent upon the number of persons in the household.

The annual amount of the increase will be determined by the number of months of social

assistance received by the family which is set by supplying an average number of months of social assistance by province with the parameter SAMNTHPR[prov]. The value of the shelter increase is retained in the variable imashelt and is added to impfp (provincial family programs).

ASHELTFLG: Alberta Shelter Increase under NCBS clawback flag

When this parameter is set to 1, social assistance recipients with kids who are in receipt of the National Child Benefit Supplement in Alberta will receive a monthly shelter allowance increase that is dependent upon the number of persons in the household as determined by the parameter ASHELTER. The shelter allowance increase will only be provided when SACLAWFLAG is set to 1 and SACLAWPR provincial vector is also turned on (set to 1). The annual amount of the increase will be determined by the number of months of social assistance received by the family which is set by supplying an average number of months of social assistance by province with the parameter SAMNTHPR[prov]. The value of the shelter increase is retained in the variable imashelt and is added to impfp (provincial family programs).

The shelter allowance increase can be turned off by setting this parameter to 0.

ANCBSFT: Alberta Social Assistance NCBS flow-through amount per child

The province of Alberta claws back the National Child Benefit Supplement from Social Assistance. It then increases social assistance by a monthly shelter allowance (ASHELTFLG). Starting in 2003, social assistances was also increased by this amount, ANCBSFT, the flow through amount for each eligible child.

The clawback of social assistance in Alberta will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Alberta flag is also set to 1.

BHEATBEN: New Brunswick Home Heating Oil Benefit Amount [income, benefit]

This parameter contains the amount of the New Brunswick Home Heating Oil Benefit for eligible households when BHEATFLG is set to 1. To be eligible, households must use home heating oil as the primary source of heat and the family total income (head plus spouse) for the previous year must be less than BHEATPO. This is an x-y lookup table without interpolation.

BHEATFLG: New Brunswick Home Heating Oil Benefit Activation Flag

When BHEATFLG is turned on, eligible households will receive a home heating oil benefit (BHEATBEN) from the New Brunswick government for assistance with heating oil expenses. To be eligible, households must use home heating oil as the primary source of heat and the family total income (head plus spouse) must be less than BHEATPO. When BHEATSA is set to 1, SA recipients will be eligible for the benefit, otherwise they are not. Only one person per household may receive this benefit. The value of the benefit is held in impheatr.

BHEATPO: New Brunswick Home Heating Oil Benefit Income Phase-out Amount

This parameter contains the head and spouse total income phase-out level for the New

Brunswick Home Heating Oil Benefit program when BHEATFLG is set to 1. Eligible household with incomes greater than this amount will not be eligible for the benefit. Eligible households with incomes below this amount will receive a benefit based on their family income as outlined in BHEATBEN.

BHEATSA: New Brunswick Home Heating Oil Benefit – SA Recipients Eligible

When BHEATSA is turned on, the New Brunswick Home Heating Oil Benefit is payable to people who receive social assistance (imisa).

CLERGYRD: Clergy Residence Deduction Flag

The clergy residence deduction is activated by this flag. When set to 1, beginning in 1999, the clergy residence deduction amount (idclergy) is added to the deductions from total income (imdedft).

EDDISPT: Part Time Students with Disabilities Flag

When this flag is activated, students with only part-time months of study (ideducpm) who have an amount for the disability deduction for self (iddisslf) are entitled to the Education Amount per month of full-time studies (EDXPM) for the months of part time study. When this flag is set to 0, part-time months are assigned the Education Amount per month of part-time studies (EDXPMPT) for all individuals.

FECBFLAG: Federal Energy Cost Benefit activation flag

When this flag is turned on, persons will receive a transfer from the federal government for the energy cost relief (imfecb). Individuals who have received the National Child Benefit Supplement (imfcbene) will receive FECBNCBS while persons in receipt of the Guaranteed Income Supplement (imigis) or Spouses Allowance (imispa) will receive FECBGIS. In couples where both are in receipt of the GIS or SPA, they will each receive the benefit FECBGIS. If a person is receiving both the NCBS and the GIS or SPA, they will receive the higher benefit of FECBNCBS. The value of the transfer is added to Federal other government income (imfoth).

FECBGIS: Federal Energy Cost Benefit for GIS recipients

This is the amount a qualifying person who is in receipt of the Guaranteed Income Supplement (imigis) or the Spouse Allowance (imispa) would receive for the federal energy cost benefit (imfecb). It is calculated when FECBFLAG is turned on.

FECBNCBS: Federal Energy Cost Benefit for NCBS recipients

This is the amount a qualifying person who is in receipt of the National Child Benefit Supplement (imfcbene) would receive for the federal energy cost benefit (imfecb). It is calculated when FECBFLAG is turned on.

MCLAWPCT: Manitoba SA clawback percentage kids over flow through age in families[# kids][# kids > age]

This parameter represents the percentage of the National Child Benefit Supplement (NCBS) to be clawed back from social assistance when the parameter MCLAWSA6 is set to 0 or

MCLAWSA12 is set to 0. This is a table lookup parameter based on the number of kids under a certain age and the number of kids in the family representing the percentage of NCBS allocated to the children in the family who are above a specified age that is to be clawed back. The province of Manitoba does not clawback the entire amount of NCBS when either MCLAWSA6 or MCLAWSA12 is set to 0. When MCLAWSA6 is set to 0, Manitoba will not claw back the NCBS allocated to children under the age of 7 from social assistance benefits, however will reduce SA by the percentage of NCBS represented by MCLAWPCT[cfnkids][# kids < 7]. When MCLAWSA12 is set to 0, social assistance will be reduced by MCLAWPCT[cfnkids][# kids < 13] times NCBS for the months of social assistance received.

The NCBS clawback of social assistance in Manitoba will occur when SACLAWFLAG is set to 1 and SACLAWPR provincial vector for Manitoba is set to 1.

MCLAWSA6: Manitoba Social Assistance NCBS Clawback for children 6 and under

Manitoba claws back the National Child Benefit Supplement (NCBS) from Social Assistance amounts. Beginning in 2000, the National Child Benefit Supplement for kids under 7 is not clawed back from Social Assistance. Beginning in January 2003, the supplement is not clawed back for children under 13. The parameter MCLAWSA6 represents the proportion of the year in which children under 7 are exempt from the clawback. The parameter works with MCLAWSA12 which indicates the proportion of the year children under 13 were exempt. So if MCLAWSA6 is set to 1, then children under 7 were exempt from the SA clawback. If MCLAWSA6 is set to 0.5 and MCLAWSA12 is set to 0.5, then for half the year, children under 7 were exempt from the clawback and for half the year children under 13 were exempt. The parameter MCLAWPCT is used to calculate the amount of the clawback depending on the make up of the family (number of children in family and number of children under 7 or 13).

The NCBS clawback of social assistance in Manitoba will occur when SACLAWFLAG is set to 1 and SACLAWPR provincial vector for Manitoba is set to 1.

MCLAWSA12: Manitoba Social Assistance NCBS Clawback for children 12 and under

Manitoba claws back the National Child Benefit Supplement (NCBS) from Social Assistance amounts. Beginning in 2000, the National Child Benefit Supplement for kids under 7 is not clawed back from Social Assistance. Beginning in January 2003, the supplement is not clawed back for children under 13. The parameter MCLAWSA12 represents the proportion of the year in which children under 13 are exempt from the clawback. The parameter works with MCLAWSA6 which indicates the proportion of the year children under 7 were exempt. So if MCLAWSA12 is set to 1, then children under 13 were exempt from the SA clawback. If MCLAWSA6 is set to 0.5 and MCLAWSA12 is set to 0.5, then for half the year, children under 7 were exempt from the clawback and for half the year children under 13 were exempt. The parameter MCLAWPCT is used to calculate the amount of the clawback depending on the make up of the family (number of children in family and number of children under 7 or 13).

The NCBS clawback of social assistance in Manitoba will occur when SACLAWFLAG is

set to 1 and SACLAWPR provincial vector for Manitoba is set to 1.

NCLAWSA1: Newfoundland Social Assistance Clawback amount for first child

This parameter contains the Newfoundland and Labrador amount to clawback from provincial social assistance (imisa) for the first child in the family who is in receipt of the National Child Benefit Supplement (imfbene). Families with more than one child will have this amount plus NCLAWSA2 for each additional child under 18 clawed back from their social assistance benefits.

The clawback of social assistance in Newfoundland will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Newfoundland flag is also set to 1.

NCLAWSA2: Newfoundland Social Assistance Clawback amount for each additional child

This parameter contains the Newfoundland and Labrador amount to clawback from provincial social assistance (imisa) for each additional child in the family who is in receipt of the National Child Benefit Supplement (imfbene) for families with more than one eligible child. Families with more than one child will have NCLAWSA1 plus this amount for each additional child under 18 clawed back from their social assistance benefits.

The clawback of social assistance in Newfoundland will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Newfoundland flag is also set to 1.

NHEATINC: Newfoundland Home Heating Fuel Rebate Income Test Flag

This flag determines the eligibility criteria for the Newfoundland Home Heating Fuel Rebate program. When NHEATINC is set to 0, the rebate is payable to households that use home heating fuel as the primary source of heat and where an individual in that household receives any amount of the Newfoundland and Labrador Child Benefit, Newfoundland and Labrador HST credit or the Newfoundland and Labrador Seniors' Benefit or Social assistance (the latter only applies when NHEATSAFLG is turned on). When NHEATINC is set to 1, the maximum rebate is given to households where the head and spouse net income is less than NHEATPO, and the rebate is reduced for incomes between NHEATPO and NHEATTD, with a minimum rebate of NHEATMIN to eligible households with incomes less than NHEATTD.

NHEATMIN: Newfoundland Home Heating Fuel Rebate Minimum Amount

This parameter contains the minimum value for the Newfoundland Home Heating Fuel Rebate program when NHEATINC is set to 1.

NHEATPO: Newfoundland Home Heating Fuel Rebate Income Phase-out Amount

This parameter contains the head and spouse net income phase-out level for the Newfoundland Home Heating Fuel Rebate program when NHEATINC is set to 1. Eligible household with incomes greater than this amount will not be eligible for the rebate. Eligible households with incomes between the turndown level (NHEATTD) and this phase-out level will receive a partial rebate, not less than the minimum rebate (NHEATMIN).

NHEATTR: Newfoundland Home Heating Fuel Rebate Reduction Rate

This parameter contains the reduction rate used to calculate a partial Newfoundland Home Heating Fuel Rebate program when NHEATINC is set to 1. Eligible households with incomes between the turndown level (NHEATTD) and the phase-out level (NHEATPO) will receive a partial rebate, not less than the minimum rebate (NHEATMIN), using this reduction rate.

NHEATTD: Newfoundland Home Heating Fuel Rebate Income Turndown Amount

This parameter contains the head and spouse net income turndown level for the Newfoundland Home Heating Fuel Rebate program when NHEATINC is set to 1. Eligible household with incomes less than this amount will be eligible for the maximum rebate (NHEATREB). Eligible households with incomes between this amount and the phase-out level (NHEATPO) will receive a partial rebate, not less than the minimum rebate (NHEATMIN).

PNCBSFT: P.E.I. Social Assistance NCBS flow-through amount per child

Prince Edward Island claws back the National Child Benefit Supplement from Social Assistance amounts. Increases to the National Child Benefit Supplement are flowed through to social assistance recipients in Prince Edward Island. This parameter represents the NCBS annual flow through amount per child. The clawback and flow through amounts will be adjusted based on the number of months of social assistance set using the parameter SAMNTHPR[prov].

The clawback of social assistance in Prince Edward Island will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector P.E.I. flag is also set to 1.

QNCBSFT1: Quebec Social Assistance NCBS flow-through amount for first child

The province of Quebec claws back the National Child Benefit Supplement from Social Assistance amounts. Increases to the National Child Benefit Supplement are flowed through to social assistance recipients in Quebec. This parameter represents the NCBS flow through amount for the first eligible child.

The clawback of social assistance in Quebec will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Quebec flag is also set to 1.

QNCBSFT2: Quebec Social Assistance NCBS flow-through amount for second child

The province of Quebec claws back the National Child Benefit Supplement from Social Assistance amounts. Increases to the National Child Benefit Supplement are flowed through to social assistance recipients in Quebec. This parameter represents the NCBS flow through amount for the second eligible child.

The clawback of social assistance in Quebec will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Quebec flag is also set to 1.

QNCBSFT3: Quebec Social Assistance NCBS flow-through amount for third (or more) child

The province of Quebec claws back the National Child Benefit Supplement from Social Assistance amounts. Increases to the National Child Benefit Supplement are flowed through to social assistance recipients in Quebec. This parameter represents the NCBS flow through amount for the third and additional children.

The clawback of social assistance in Quebec will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Quebec flag is also set to 1.

QPIPBMTTR: Quebec Parental Insurance Plan Maternity Weeks Payment Rate – Basic Plan

When QPIPFLAG is set to 1, this parameter represents the benefit rate for maternity benefits under the Quebec Parental Insurance Plan when the Basic Plan is selected. See QPIPFLAG for more information.

QPIPBMTW: Quebec Parental Insurance Plan Maternity Weeks – Basic Plan

When QPIPFLAG is set to 1, this parameter represents the maximum number of weeks of maternity benefits under the Quebec Parental Insurance Plan when the Basic Plan is selected. See QPIPFLAG for more information on the plan options.

QPIPBPRR1: Quebec Parental Insurance Plan Parental Initial Weeks Payment Rate – Basic Plan

When QPIPFLAG is set to 1, this parameter represents the benefit rate for the first phase of parental benefits under the Quebec Parental Insurance Plan when the Basic Plan is selected. See QPIPFLAG for more information.

QPIPBPRR2: Quebec Parental Insurance Plan Parental Additional Weeks Payment Rate – Basic Plan

When QPIPFLAG is set to 1, this parameter represents the benefit rate for the second phase of parental benefits under the Quebec Parental Insurance Plan when the Basic Plan is selected. See QPIPFLAG for more information.

QPIPBPRW1: Quebec Parental Insurance Plan Parental Initial Weeks – Basic Plan

When QPIPFLAG is set to 1, this parameter represents the maximum number of weeks for the first phase of parental benefits under the Quebec Parental Insurance Plan when the Basic Plan is selected. See QPIPFLAG for more information on the plan options.

QPIPBPRW2: Quebec Parental Insurance Plan Parental Additional Weeks – Basic Plan

When QPIPFLAG is set to 1, this parameter represents the maximum number of weeks for the second phase of parental benefits under the Quebec Parental Insurance Plan when the Basic Plan is selected. See QPIPFLAG for more information on the plan options.

QPIBPTR: Quebec Parental Insurance Plan Paternity Weeks Payment Rate – Basic Plan

When QPIPFLAG is set to 1, this parameter represents the benefit rate for paternity benefits under the Quebec Parental Insurance Plan when the Basic Plan is selected. See QPIPFLAG for more information.

QPIPBPTW: Quebec Parental Insurance Plan Paternity Weeks – Basic Plan

When QPIPFLAG is set to 1, this parameter represents the maximum number of weeks of paternity benefits under the Quebec Parental Insurance Plan when the Basic Plan is selected. See QPIPFLAG for more information on the plan options.

QPIPEADJ: Quebec parental insurance plan earnings adjustment

When QPIPFLAG is set to 1, this parameter represents the minimum earnings threshold required to be eligible for the Quebec Parental Insurance Plan benefits. See QPIPFLAG for more information.

QPIPEMIN: Quebec Parental Insurance Plan Minimum Insurable Earnings

When QPIPFLAG is set to 1, this parameter represents the minimum earnings threshold required for contribution to the Quebec Parental Insurance Plan. Workers in Quebec with earnings greater than this amount will have to pay a QPIP premium, up to the maximum earnings threshold QPIPEMAX. The premium rate differs for paid and self-employed earners. See QPIPFLAG for more information.

QPIPEMAX: Quebec Parental Insurance Plan Maximum Insurable Earnings

When QPIPFLAG is set to 1, this parameter represents the maximum earnings threshold required for contribution to the Quebec Parental Insurance Plan. Workers in Quebec with earnings greater than QPIPEMIN will have to pay a QPIP premium on their earnings, up to this maximum earnings threshold. The premium rate differs for paid and self-employed earners. See QPIPFLAG for more information.

QPIPF: Quebec Parental Insurance Plan Contribution Rate for Paid Workers

The proportion of QPIP insurable earnings (QPIPEMAX) payable as QPIP premiums for paid workers in Quebec, when QPIPFLAG is set to 1.

QPIPFLAG: Quebec Parental Insurance Plan Activation Flag

This flag activates the Quebec Parental Insurance Plan (QPIP) which began in 2006. This plan provides for payment of financial benefits to all eligible workers who take maternity, paternity or parental leave. It replaces the maternity and parental benefits offered under the Employment Insurance program.

It is based on the employment status prior to having the child. As the SPSP at this point only contains these variables for people who received EI, the model currently only gives parental insurance benefits to people who received EI in the base year. Hence, the self-employed and part-time workers will not receive benefits.

Contributions/Premiums:

Under this plan, all Quebec workers with insurable earnings of at least QPIPEMIN must pay into the plan in the form of QPIP premiums. Paid workers pay a percentage (QPIPF) of their earnings up to the maximum insurable earnings of QPIPEMAX. Self-employed workers pay a higher premium rate (QPIPFSE) on their net business income for the year up to the

maximum QPIP insurable earnings (QPIPEMAX). The calculated premium is held in the variable imqpipp for paid workers and imqpippse for self-employed workers.

Benefits:

To be eligible for QPIP benefits, one must be a parent of a child born after January 1, 2006 and be paid worker or a self-employed with an insurable income of at least QPIPEARN. Parents who are eligible for the QPIP can choose between the basic and special plan. They may decide on the number of weeks for which they will receive benefits and the replacement rate of their insurable income. In the SPSM, the following QPIP benefits are available – maternity (paid exclusively to the mother), paternity (paid exclusively to the father) and parental (payable to either parent). In the SPSM, the selected option is based on the take-up rate QPIPTU.

Basic Plan:

Under the basic plan, the maximum number of maternity weeks is QPIPBMTR payable at a replacement rate of QPIPBMTW, and the maximum number of paternity weeks is QPIPBPTW payable at a replacement rate of QPIBPTR. Parental benefits are split into two phases under the basic plan. In the first phase, the maximum number of parental weeks is QPIBPBW1 payable at a replacement rate of QPIBPBW1 and in the second phase, the maximum number of parental weeks is QPIBPBW2 payable at a replacement rate of QPIBPBW2.

Special Plan:

Under the special plan, the maximum number of maternity weeks is QPIPSMTW payable at a replacement rate of QPIPSMTR, and the maximum number of paternity weeks is QPIPSPTW payable at a replacement rate of QPIPSPTR. The maximum number of parental weeks is QPIPSPRW payable at a replacement rate of QPIPSPRR.

QPIP benefits collected in the calendar year is held in the variable imqpipcbn, while the total amounts of QPIP benefits collected for the period of leave is represented in imqpiptbn. As well, the total number of weeks of QPIP benefits collected in the calendar year is contained in the variable imqpipcw and the total weeks collected for the period of leave is held in the variable imqpiptwk.

Benefits and weeks by type (maternity, paternity or parental) are also captured, as described briefly in the following list.

imqpcmtb	Maternity benefits paid in the calendar year
imqpcptb	Paternity benefits paid in the calendar year
imqpcprb	Parental benefits paid in the calendar year
imqpcmtw	Maternity weeks paid in the calendar year
imqpcptw	Paternity weeks paid in the calendar year
imqpcprw	Parental weeks paid in the calendar year

imqptmtb	Total maternity benefits paid for the claim
imqptptb	Total paternity benefits paid for the claim
imqptprb	Total parental benefits paid for the claim
imqptmtw	Total maternity weeks paid for the claim
imqptptw	Total paternity weeks paid for the claim
imqptprw	Total parental weeks paid for the claim

Benefits paid under the QPIP are included in the calculation of an individual's total income (imqitot and imitot).

Tax credits:

Paid workers are eligible for a federal non-refundable tax credit for QPIP premiums paid (imqpiptc) as well as a provincial tax credit (imqqiptc).

The self-employed are eligible for a non-refundable tax credit (imqpsetc federally and imqqpsetc provincially) for the employee's share of QPIP premiums ((MP.QPIPF / MP.QPIPFSE)* imqpippse) and a tax deduction (imqqpsedd) for the employer's share (1-(MP.QPIPF / MP.QPIPFSE)) * imqpippse).

QPIPFSE: Quebec Parental Insurance Plan Contribution Rate for Self-Employed

The proportion of QPIP insurable earnings (QPIPEMAX) payable as QPIP premiums for self-employed workers in Quebec, when QPIPFLAG is set to 1.

QPIPSMTR: Quebec Parental Insurance Plan Maternity Weeks Payment Rate – Special Plan

When QPIPFLAG is set to 1, this parameter represents the benefit rate for maternity benefits under the Quebec Parental Insurance Plan when the Special Plan is selected. See QPIPFLAG for more information.

QPIPSMTW: Quebec Parental Insurance Plan Maternity Weeks – Special Plan

When QPIPFLAG is set to 1, this parameter represents the maximum number of weeks of maternity benefits under the Quebec Parental Insurance Plan when the Special Plan is selected. See QPIPFLAG for more information on the plan options.

QPIPSRR: Quebec Parental Insurance Plan Parental Weeks Payment Rate – Special Plan

When QPIPFLAG is set to 1, this parameter represents the benefit rate for parental benefits under the Quebec Parental Insurance Plan when the Special Plan is selected. See QPIPFLAG for more information.

QPIPSRW: Quebec Parental Insurance Plan Parental Weeks – Special Plan

When QPIPFLAG is set to 1, this parameter represents the maximum number of weeks of parental benefits under the Quebec Parental Insurance Plan when the Special Plan is selected. See QPIPFLAG for more information on the plan options.

QPIPSPTR: Quebec Parental Insurance Plan Paternity Weeks Payment Rate – Special

Plan

When QPIPFLAG is set to 1, this parameter represents the benefit rate for paternity benefits under the Quebec Parental Insurance Plan when the Special Plan is selected. See QPIPFLAG for more information.

QPIPSPTW: Quebec Parental Insurance Plan Paternity Weeks – Special Plan

When QPIPFLAG is set to 1, this parameter represents the maximum number of weeks of paternity benefits under the Quebec Parental Insurance Plan when the Special Plan is selected. See QPIPFLAG for more information on the plan options.

QPIPTU: Quebec Parental Insurance Plan Option Take Up

This is a take-up rate for the benefit type under the Quebec Parental Insurance Plan (QPIP). A take up value of 1.000 denotes that all eligible recipients would opt for the basic plan. A take up of 0.000 denotes that all eligible recipients would select the special plan which provides fewer weeks of benefits at a higher replacement rate. A take up value between 0.000 and 1.000 would result in some opting for the basic plan and the remainder with the special plan. The type of plan selected is saved in imqpipt.

Data on the plan selection is not yet available, thus the default take up will be set to 0.000 for the basic plan. Users may supply a different take-up rate. See QPIPFLAG for more information.

QUIPF: Quebec EI Contribution Rate

The proportion of EI insurable earnings payable as EI contributions for residents in Quebec when QPIPFLAG is set to 1.

This parameter applies to the EI program in Quebec only.

SACLAWFLAG: Social Assistance NCBS Clawback Flag

This parameter flag turns on or off the clawback of social assistance benefits. When this parameter is set to 0, no clawback of social assistance is performed. The social assistance clawback schemes are activated when this flag is set to 1. Social assistance benefits are clawed back by the appropriate amount depending on the province and the resulting value of social assistance is then used in the calculation of taxes and other programs where it is included. This parameter must also be used in conjunction with the provincial vector SACLAWPR when the clawback option is activated.

SACLAWOPT: Social Assistance NCBS Clawback include in tax/income flag

When this flag is activated with a 1, the calculated amount of the clawback of social assistance benefits (imsaclaw) is added to federal taxes (imftax) and disposable income (immdisp). When this flag is set to 0, the calculated clawback amount is not added to federal income taxes and disposable income. Users can set this flag to 1 if the impact of the SA clawback on marginal taxes is desired.

SACLAWPR: Social Assistance Clawback Flag [prov]

SACLAWPR is a provincial vector of flags that turn on or off the clawback procedure in their particular province. It is used when SACLAWFLAG is equal to 1. The provincial vector allows the user to turn on or off the clawback procedures in provinces with the values 0 (no clawback) or 1 (clawback activated).

SASKTECA: Saskatchewan GIS supplement temporary energy cost allowance

Saskatchewan Income Plan benefit recipients, not living in institutions, will receive this amount as a temporary energy cost allowance to alleviate hardship resulting from high energy costs. It is a temporary measure for December 2005 to April 2006.

VHEATERB: Nova Scotia home heating fuel rebate amount for electricity

This parameter contains the maximum value of the Nova Scotia home heating fuel rebate program for families that use electricity to heat their homes. See VHEATFLG for program details.

Deleted Parameters

Pre-1991 Deleted Parameters

The following parameters were removed since they belonged to programs that existed pre-1991. The majority of these parameters relate to the UI program in the test for eligibility based on regional rules and repeater rules and for extended benefits based on the labour force extended phase and the regional extended phase for UI benefits that existed prior to 1991. One parameter for the income concept in the calculation of the Quebec Sales Tax Rebate was removed since the rebate is based on family income from 1991 onwards.

***CTFOEN: Federal other energy taxes [com]**

***CTFMFG: Federal manufacturer's sales [com]**

***OMTY: Ontario tax reduction limit**

***ORDOPT: Ontario tax reduction calculation option**

***QSTROPT: Quebec sales tax rebate option=1 based on imigis, =2 otherwise**

***UIBASOPT: UI reform option [1=normal, 2=Apr'89] (UI and EI)**

***UILFEFLAG: Labour force extended phase calculation flag (UI only)**

***UILFEMIN: Weeks worked in qualifying period [UILFEWKS index] (UI only)**

***UILFEWKS: Weeks LFE entitlement [UILFEMIN] (UI only)**

***UIMAXBASEWKS: Maximum number of weeks - regular (UI and EI)**

***UIREPPREV: Weeks of insurable employment [weeks] (UI only)**

***UIREPUER: Regional unemployment rate [rates] (UI only)**

***UIREPWWKD: Repeater eligibility requirements [weeks x rates] (UI only)**

***UIRGEFLAG: Regional extended phase calculation flag (UI only)**

***UIRGEMIN: Unemployment rate for Regional Extended entitlement [UIRGWKS index] (UI only)**

***UIRGWKS: Weeks Regional Extended entitlement [UIRGEMIN] (UI only)**

***UIRGNFLAG: Regional requirements flag (UI only)**

***UIRGNMIN: Regional unemployment rate (UI only)**

***UIRGNWKS: Weeks required for eligibility (UI only)**

***UIRPTFLAG: Repeater requirements flag (UI only)**

Other Deleted Parameters

***CHATPROP: Charitable donations include gifts of depreciable property flag**

This parameter was removed since there were not enough on the database in order to impute the variable representing gifts of depreciable property (iddeppch).

***VHEATFRR: Nova Scotia home heating fuel rebate reduction rate for families**

This parameter was removed as it was never used in the design of the program.

Variable Guide

This section includes descriptions of all new variables introduced in version 14.0. Variables which have been deleted, or whose interpretations have changed, are also described and are identified in this section by a preceding asterisk.

ALPHABETICAL LISTING OF VARIABLES

Modified Variables

***ctnsna: Household Expenditure net of taxes – SNA adjusted**

When CTOPT is set to 2, these expenditures are now adjusted using the shared income concept (ctishrh is made equal to imishri).

***fxio9: Gross imputed rent**

Property taxes (ctlprop) are now included in this fxio9.

***fxio45: Financial, Legal, and Other Services**

Life insurance premiums and annuity contributions (fxipac) are now included in fxio45 and no longer included in ctsave.

***ctsave: All positive savings**

Life insurance premiums and annuity contributions (fxipac) are now included in fxio45 and no longer included in ctsave.

***hdurb: Size of urban area**

Due to sample size concerns, some categories have been collapsed. This has implications for the low income cut-offs which uses this variable.

***fxclohvh: SHS cloning factor**

The definition of this variable has changed since the previous release. It is now used strictly to merge the family expenditure data to the database. Its value will always be 1. The variable which now contains the actual cloning factor is fxcloshs.

***imdedft: Deductions from total income**

The definition of this variable has changed since the previous release. It now includes the

amount for the clergy residence deduction (idclergy) when CLERGYRD is set to 1.

***imfoth: Federal other government income**

The definition of this variable has changed since the previous release. It now includes the amount for the federal energy cost benefit (imfech) when FECBFLAG is set to 1.

***imftax: Federal taxes**

The definition of this variable has changed since the previous release. It now includes the amount for the calculated amount of the social assistance clawback (imsaclaw) when SACLAWOPT is changed to 1 (set to 0 by default).

***immdisp: Disposable income**

The definition of this variable has changed since the previous release. It now includes the amount for the calculated amount of the social assistance clawback (imsaclaw) when SACLAWOPT is changed to 1 (set to 0 by default).

***impfp: Provincial Family Programs**

The definition of this variable has changed since the previous release. It now includes the Alberta Shelter increase (imashelt).

***impoth: Provincial other government income**

The definition of this variable has changed since the previous release. It now includes the amount for the Alberta Resource Rebate (imresreb).

New Variables

fxcloshts: SHS cloning factor

This variable represents the total number of households that have identical values for all expenditure vector variables which were matched from a single SHS donor record during the expenditure vector stochastic match.

Source:

Derived during the Expenditure Vector Stochastic Match process.

idclergy: Clergy residence deduction

This variable represents the amount of clergy residence deduction corresponds to Line 231 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers.

idsamths: Number of months of social assistance benefits

This variable represents the number of months that the individual was in receipt of social assistance. This variable is only available for families with kids. It is used in the SA/NCBS clawback only.

Source:

SLID.

imashelt: Alberta shelter increase under NCBS clawback

This variable represents the annual shelter allowance increase to be applied to families in Alberta who are in receipt of the National Child Benefit Supplement. It will only be applied when SACLAWFLAG is set to 1 (to activate the NCBS clawback from social assistance) and when the SACLAWPR provincial vector is set to 1 for Alberta along with ASHELTFLG set to 1. The parameter ASHELTER provides table of monthly amounts dependent upon the number of persons in the household.

The annual amount of the increase will be determined by multiplying the monthly increase by the number of months of social assistance received (idsamths). The value of the shelter increase is added to impfp (provincial family programs).

imfecb: Federal Energy Cost Benefit

When FECBFLAG is turned on, persons will receive a transfer from the federal government for the energy cost relief (imfecb). Individuals who have received the National Child Benefit Supplement (imfcbene) will receive FECBNCBS while persons in receipt of the Guaranteed Income Supplement (imigis) or Spouses Allowance (imispa) will receive FECBGIS. In couples where both are in receipt of the GIS or SPA, they will each receive the benefit FECBGIS. If a person is receiving both the NCBS and the GIS or SPA, they will receive the higher benefit of FECBNCBS. The value of the transfer is added to Federal other government income (imfoth).

imicnet: Net Income (Line 236)

This corresponds to Revenue Canada Agency's definition of Net Income (Line 236):

Total income – (imitot), plus

imisa: Social Assistance

imispa: Spouse's Allowance

imigis: Guaranteed Income Supplement Benefits

idiworkc: Workers Compensation Benefits

Note that this net income variable does include net federal supplements (GIS, Spousal Allowance), worker's compensation and Social Assistance payments for the years in which they were included in the tax form (1992 onwards). For years prior to 1992, this variable will equal iminet.

imictot: Total Income (Line 150)

This corresponds to the Revenue Canada definition of Total Income (Line 150) as per the tax forms. It is the sum of:

idiemp: Earnings From Employment

imioas: Modelled OAS Benefits

idicqp: CPP/QPP Benefits Received

idipens: Pension Income

imiuib: Modelled Unemployment Insurance Benefits Received

iditoth: Other Taxable Income

idisefm: Self-employment Earnings (Farm)

idisenf: Self-employment Earnings (Non-farm), scaled by the parameter FACTISENF (normally set to 1)

idiinvnd: Interest and Other Investment Income

imidivt: Modelled Taxable Amount of Dividends

imicapgt: Modelled Taxable Capital Gains and Losses

imiotg: Modelled New Taxable Demogrants

iditrsp: Taxable RRSP withdrawals

idialimo: Alimony and support payments received

- imisa: Social Assistance
- imispa: Spouse's Allowance
- imigis: Guaranteed Income Supplement Benefits
- idiworkc: Workers Compensation Benefits

Note that this total income variable does include net federal supplements (GIS, Spousal Allowance), worker's compensation and Social Assistance payments for the years in which they were included in the tax form (1992 onwards). For years prior to 1992, this variable will equal imitot.

imresreb: Alberta Resource Rebate amount

This variable contains the amount for the Alberta Resource Rebate (ARESREB). It is added to provincial other government income (impoth).

imqpcmtb: Quebec Parental Insurance Plan calendar year maternity benefits

This variable contains the amount of QPIP maternity benefits received in the calendar year. See QPIPFLAG.

imqpcmtw: Quebec Parental Insurance Plan calendar year maternity weeks

This variable contains the number of QPIP maternity weeks taken in the calendar year. See QPIPFLAG.

imqpcprb: Quebec Parental Insurance Plan calendar year parental benefits

This variable contains the amount of QPIP parental benefits received in the calendar year. See QPIPFLAG.

imqpcprw: Quebec Parental Insurance Plan calendar year parental weeks

This variable contains the number of QPIP parental weeks taken in the calendar year. See QPIPFLAG.

imqpcptb: Quebec Parental Insurance Plan calendar year paternity benefits

This variable contains the amount of QPIP paternity benefits received in the calendar year. See QPIPFLAG.

imqpcptw: Quebec Parental Insurance Plan calendar year paternity weeks

This variable contains the number of QPIP paternity weeks taken in the calendar year. See QPIPFLAG.

imqipcbn: Quebec Parental Insurance Plan calendar year benefits

This variable contains the total amount of QPIP benefits received in the calendar year. See QPIPFLAG.

imqipcwkw: Quebec Parental Insurance Plan calendar year weeks

This variable contains the total number of weeks of QPIP benefits received in the calendar year. See QPIPFLAG.

imqipipp: Quebec Parental Insurance Plan premiums for paid workers

This variable contains the value of the Quebec Parental Insurance Plan premiums for paid workers. When QPIPFLAG is activated, workers in Quebec with earnings greater than QPIPEMIN must pay a premium (at a rate of QPIPF) on their earnings up to the maximum insurable earnings QPIPEMAX.

imqipipse: Quebec Parental Insurance Plan premiums for self-employed

This variable contains the amount of QPIP maternity benefits received in the calendar year. See QPIPFLAG.

imqpipt: Quebec Parental Insurance Plan type (basic/special)

When QPIPFLAG is activated, this variable contains the plan type under Quebec Parental Insurance Plan premiums. Eligible recipients of the QPIP benefits have a choice between the basic plan and the special plan. In the SPSM, the plan type is selected using the take up parameter QPIPTU. See QPIPFLAG for more information.

imqpiptbn: Quebec Parental Insurance Plan total benefits

This variable contains the total amount of QPIP benefits received for the claim. See QPIPFLAG.

imqpiptc: Quebec Parental Insurance Plan tax credit for paid workers (federal)

When QPIPFLAG is activated, this variable contains the value of the federal tax credit for Quebec Parental Insurance Plan premiums for paid workers. The QPIP Premium Tax Credit is calculated as a proportion (parameter FNTCR) of QPIP premiums paid (imqpipp).

imqpiptwk: Quebec Parental Insurance Plan total weeks

This variable contains the total number of weeks of QPIP benefits received for the claim. See QPIPFLAG.

imqpsedd: Quebec Parental Insurance Plan premium deduction for self-employed (federal)

When QPIPFLAG is activated, this variable contains the value of the federal deduction for the employer's share of the Quebec Parental Insurance Plan premiums for self-employed. The deduction is calculated as a proportion of the QPIP premiums paid ($\text{imqpippse} * (1.0 - \text{MP.QPIPF} / \text{MP.QPIPFSE})$). It is added to imdedft.

imqpsetc: Quebec Parental Insurance Plan premium tax credit for self-employed (federal)

When QPIPFLAG is activated, this variable contains the value of the federal non-refundable tax credit for the employee's share of the Quebec Parental Insurance Plan premiums for self-employed. The tax credit is calculated as a proportion (parameter FNTCR) of the employee's share of QPIP premiums paid ($\text{imqpippse} * \text{MP.QPIPF} / \text{MP.QPIPFSE}$). It is added to imtaxcr.

imqptmtb: Quebec Parental Insurance Plan total maternity benefits

This variable contains the amount of QPIP maternity benefits received for the claim. See QPIPFLAG.

imqptmtw: Quebec Parental Insurance Plan total maternity weeks

This variable contains the number of QPIP maternity weeks taken for the claim. See QPIPFLAG.

imqptprb: Quebec Parental Insurance Plan total parental benefits

This variable contains the amount of QPIP parental benefits received for the claim. See QPIPFLAG.

imqptprw: Quebec Parental Insurance Plan total parental weeks

This variable contains the number of QPIP parental weeks taken for the claim. See QPIPFLAG.

imqptptb: Quebec Parental Insurance Plan total paternity benefits

This variable contains the amount of QPIP paternity benefits received for the claim. See QPIPFLAG.

imqptptw: Quebec Parental Insurance Plan total paternity weeks

This variable contains the number of QPIP paternity weeks taken for the claim. See QPIPFLAG.

imqqpiptc: Quebec Parental Insurance Plan tax credit for paid workers (Quebec)

When QPIPFLAG is activated, this variable contains the value of the Quebec tax credit for Quebec Parental Insurance Plan premiums for paid workers. The QPIP Premium Tax Credit is calculated as a proportion (parameter QNTCR) of QPIP premiums paid (imqpipp).

imqqpsedd: Quebec Parental Insurance Plan premium deduction for self-employed (Quebec)

When QPIPFLAG is activated, this variable contains the value of the Quebec deduction for the employer's share of the Quebec Parental Insurance Plan premiums for self-employed. The deduction is calculated as a proportion of the QPIP premiums paid (imqpippse * (1.0 - QPIPSEES)). It is added to imqdedft.

imqqpsetc: Quebec Parental Insurance Plan premium tax credit for self-employed (Quebec)

When QPIPFLAG is activated, this variable contains the value of the Quebec non-refundable tax credit for the employee's share of the Quebec Parental Insurance Plan premiums for self-employed. The tax credit is calculated as a proportion (parameter QNTCR) of the employee's share of QPIP premiums paid (imqpippse * QPIPSEES). It is added to imqtotc.

imsaclaw: Calculated amount of provincial NCBS clawback of SA

This variable represents the calculated amount of the provincial NCBS clawback from social assistance.

Deleted Variables

*ctfoen Federal other energy taxes

This variable was removed since it was only used in the calculation of commodity taxes prior to 1991.

*ctfmfg Federal manufacturer's sales tax

This variable was removed since it was only used in the calculation of commodity taxes prior to 1991.

*iddeppch Gifts of depreciable property (337)

There were not enough records on the database in order to impute the gifts of depreciable property.

* idfdsft Foreign tax credit applied to surtax (511)

This variable was removed since it is no longer available on the T1 sample.

Growth and Validation Guide

DATABASE

The 5% demonstration database is no longer being produced.

WEIGHT FILE UPDATES

Updated demographic estimates were used for the weight files between 1991 and 2005.

New demographic projections were used to revise the weight files for 2006 up to 2010.

The weight files are based on updated employment and unemployment to population ratios. This means that the average annual unemployment rate for projected years 2005 to 2010 will have the average annual unemployment rate of 2004.

GROWTH UPDATES

The database growth parameters were recalculated. From 1991 to 2004, growth parameters were adjusted to reflect the growth rates in the System of National Accounts. These adjustments were done provincially. Canada and Quebec Pension Plan benefits were adjusted using data from Human Resources Development Canada and reflect growth rates by age of recipient.

For 2005 and later, the growth rates of the income parameters reflect forecasted personal income while the growth rates of the expenditure parameters reflect forecasted GDP growth. These growth rates are national and come from an average of private sector forecasts.

Model parameter projection, which occurs when no official estimate is available, was done using Average Industrial Wage and the Consumer Price Index.

Online Documentation

The SPSPD/M online documentation provides quick access to the full Documentation Guides. These online guides will only work with Windows 2000/XP. The documentation can be found in the SPSPM menu under Start, Programs.

This product is similar to the standard windows help system and a full text search is supported. If you are having any problems using the online documentation please contact us at (613) 951-3774.