SPSD/M
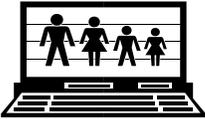
Parameter Guide

This guide contains an encyclopedic reference to SPSD/M parameters. An overview of parameters and a description of each of the three kinds of parameters (control, adjustment, and tax/transfer) is given.

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Introduction

The Social Policy Simulation Model may be customized in two ways. The first is to modify the actual "C++" language source code. This requires knowledge of the programming language as well as knowledge about the actual structure and implementation of the model.

A far simpler but less flexible and less powerful means of changing the function of the model is to turn the knobs and flip the switches provided by the model designers. These knobs and switches are known as parameters.

The purpose of this document is to provide an explanation of all parameters provided with the model. This introduction provides an overview of the parameter files and types of parameters which control the model, methods available for their examination and the source of the individual parameter's values.

Section 2, organized by program, provides an overview of the parameters. For example, all parameters related to calculating Social Assistance (SAFLAG, SAELDOPT, SAFS, SFAOUT, and IMPSAOPT) are listed together and each has a one line description.

In Section 3, the parameters are described in fuller detail. The alphabetic organization of this section will allow the user to locate a specific parameter more easily. References to the program function are given in this section to provide a cross reference to the *Algorithm Guide*.

Parameter Files

The files containing the parameter values have names which are given the extensions ".`cpr`" (control parameters), ".`apr`" (database adjustment parameters), and ".`mpr`" (tax/transfer model parameters). The values assigned may be changed by editing these files; interactively, during the running of the model; or by external models which generate these parameter files as output. Users should consult the *SPSD/M User's Guide* for a full description of modifying parameter values. The parameters in the commodity tax section of the model are generated by an external Input/Output model and should be altered only through that model. See the *COMTAX User's Guide* for more details.

The SPSM is designed to provide a great deal of flexibility through changing parameter values. Parameters are used for controlling the function of the model, its reporting facilities, adjusting the data and to provide values and options for the tax/transfer simulations.

As distributed, the standard model algorithm uses over 1500 parameters which are provided with default values for 22 alternative variants, or distinct simulations:

1991 actual tax/transfer parameter values, projected database
1992 actual tax/transfer parameter values, projected database
1993 actual tax/transfer parameter values, projected database
1994 actual tax/transfer parameter values, projected database

1995 actual tax/transfer parameter values, projected database
1996 actual tax/transfer parameter values, projected database
1997 actual tax/transfer parameter values, projected database
1998 actual tax/transfer parameter values, projected database
1999 actual tax/transfer parameter values, projected database
2000 actual tax/transfer parameter values, projected database
2001 actual tax/transfer parameter values, projected database
2002 actual tax/transfer parameter values, projected database
2003 actual tax/transfer parameter values, 2003 database
2004 actual tax/transfer parameter values, projected database
2005 actual tax/transfer parameter values, projected database
2006 actual tax/transfer parameter values, projected database
2007 projected tax/transfer parameter values, projected database
2008 projected tax/transfer parameter values, projected database
2009 projected tax/transfer parameter values, projected database
2010 projected tax/transfer parameter values, projected database
2011 projected tax/transfer parameter values, projected database
2012 projected tax/transfer parameter values, projected database

Each of these variants is defined by a set of parameter files, as described above. For example, the 1998 variant is specified in the parameter files: `ba98.cpr, ba98.mpr` and `ba03_98.apr.`

The database adjustment parameters supplied with the full SPSD/M are based on differences between SPSD per capita base year (2003) figures and per capita national accounts data for available years. This method is also used for projected the value of tax/transfer parameters where necessary.

The following is a list of the parameter files included with the release of SPSD/M version 15.0. These files supercede all parameter files included with the version 14.2 release.

CONTROL	ADJUSTMENT	TAX/TRANSFER
BA91.CPR	BA03_91.APR	BA91.MPR
BA92.CPR	BA03_92.APR	BA92.MPR
BA93.CPR	BA03_93.APR	BA93.MPR
BA94.CPR	BA03_94.APR	BA94.MPR
BA95.CPR	BA03_95.APR	BA95.MPR
BA96.CPR	BA03_96.APR	BA96.MPR
BA97.CPR	BA03_97.APR	BA97.MPR
BA98.CPR	BA03_98.APR	BA98.MPR
BA99.CPR	BA03_99.APR	BA99.MPR
BA00.CPR	BA03_00.APR	BA00.MPR
BA01.CPR	BA03_01.APR	BA01.MPR
BA02.CPR	BA03_02.APR	BA02.MPR
BA03.CPR	BA03_03.APR	BA03.MPR
BA04.CPR	BA03_04.APR	BA04.MPR
BA05.CPR	BA03_05.APR	BA05.MPR
BA06.CPR	BA03_06.APR	BA06.MPR
BA07.CPR	BA03_07.APR	BA07.MPR
BA08.CPR	BA03_08.APR	BA08.MPR
BA09.CPR	BA03_09.APR	BA09.MPR
BA10.CPR	BA03_10.APR	BA10.MPR
BA11.CPR	BA03_11.APR	BA11.MPR
BA12.CPR	BA03_12.APR	BA12.MPR

The numeric portion of the file names refers to the calendar year which will be simulated.

Within these files, the SPSM uses several types of parameters. Different types are checked for validity using different rules. The following is a description of the parameter types currently defined:

FLAG A flag controls whether or not an algorithm (or program or calculation) is performed. With a value of one the algorithm is executed, with a value of zero it is not. Flag parameters always have the word "FLAG" as the last four letters in their name.
A flag must take the value 0 or 1.

OPTION An option parameter allows the choice of two or more algorithms (or programs or calculations). Values range from 1 to the number of options allowed. Option parameters always end in "OPT".
A valid option value is an integer between 1 and the highest number allowed in the parameter definition.

SCALAR Scalar parameters take a single numeric value with or without a decimal point.

STRING A string parameter is a short single line of text.

VECTOR A vector is a single column of numbers. The first value is the number of values to follow. The program checks that the correct number of values are included.

LOOKUP	A lookup table contains a single value followed by a set of three columns. The
TABLE	initial single value indicates the number of rows which are to follow. The tables
	are used in a similar manner as a tax table. A value, such as taxable income, is
	provided as a parameter to a look up program and the amount of tax payable is
	returned. In a lookup table, the first column represents the input value, such as
	taxable income. The second column represents the output value corresponding
	to the input value in the same column. The third column represents the marginal
	change in the output value for the next increment (or tax bracket).
TABLE	A table is a numeric array with an arbitrary number or rows and columns. The
	array is preceded by a number indicating the number of rows to follow.

Users should note that some parameters have been estimated and the user is encouraged to inform us of the existence of more refined estimates or more appropriate values.

Examining Parameter Values

To review the values of the parameters for each variant, users may consult two sources. The actual parameter files included with the model are the primary source and are the definitive source to be consulted. In addition, as part of the online help guide, the *SPSD/M Parameter Guide* contains all the default values for the parameters.

Two tools have been provided to assist you in reviewing the parameter files directly:

compparm: This utility will compare any two parameter files and produce a report detailing their differences. Please refer to the *SPSD/M Tool User's Guide* for a detailed description of its use.

grep: This utility searches all specified files for a given string and displays lines in which the string is found. This allows for the comparison of the values of specific parameters across multiple parameter files. Please refer to the *SPSD/M Tool User's Guide* for a detailed description of its use.

Users may also use a text editor to actually scan the parameter files directly. This method allows one to review all associated comments in context. Glass box users, and others, may wish to take this one step further and review the use of the parameters of interest in the C++ language source code provided with the model. For a detailed discussion of working with parameters and the parameter files please see the *SPSD/M User's Guide*.

Source of Parameter Values

The values used in the model have been drawn from a number of official publications associated with the tax/transfer system. For individual parameters, parameter values and sources organized by parameter may be found in the online parameter guide.

1 Parameter by Program

1.1 Model Control Parameters

1.1.1 General Information

CPRDESC	Description of SPSM run [string]
CPRVER	SPSD/M Release Version [string]
CPRSFILE	Starting Control parameter file [string]
LICENSEE	SPSD/M licensee [string]
AUTHOR	Name of person doing simulation [string]
OUTCPR	Name of control parameter file (out) [string]
ALGDESC	Names of standard and alternate algorithms
BRKFLAG	Activate interception of `Break' key
CLOSEFLAG	Close window on completion
UPDATEINT	Interval between screen updates (hhlds)
ETAFLAG	Activate fraction completed display
ROUNDFLAG	Round disposable and consumable income
LOGFLAG	Produce a .log file for this run
OUTLOG	Name of log file (out) [string]

1.1.2 SPSD Input Files

INPSPD	Name of SPSD file (in) [string]
FXVFLAG	Read SHS expenditure vector file
INPFXV	Name of SHS vector file (in) [string]
WGTFLAG	Read weight file
INPWGT	Name of weight file (in) [string]
REFFLAG	Read reference results file
INPREF	Name of reference results file (in) [string]
REFVARS	Reference results file variables [string]

1.1.3 Database Adjustment

AGENAME	Name of database adjustment algorithm [string]
INPAPR	Name of database adjustment parameter file (in) [string]
OUTAPR	Name of database adjustment parameter file (out) [string]

1.1.4 Variant Information

VARALG	Name of variant algorithm [string]
VARMETH	Method of creating variant variables
VARDESC	Description of variant parameters [string]

INPVARMPR	Name of variant tax/transfer parameter file (in) [string]
OUTVARMPR	Name of variant tax/transfer parameter file (out) [string]
OUTMRSFLAG	Variant results file creation flag
OUTVARMRS	Name of variant results file (out) [string]
OUTMRSVARS	Variant results file variables [string]
OUTMRSFRAC	Variant results file preserves fractional part

1.1.5   Base Information

BASALG	Name of base algorithm [string]
BASMETH	Method of creating base variables
BASDESC	Description of base parameters [string]
INPBASMPR	Name of base tax/transfer parameter file (in) [string]
INPBASMRS	Name of base results file (in) [string]
INPMRSVARS	Base results file variables [string]

1.1.6   Subsampling, Random Number Seed

SAMPLEREQ	Size of sample requested
SAMPLE	Size of sample obtained
WGTTOT	Sum of weights on tax file
SEED	Random number generator seeds

1.1.7   Record Selection Facility

SELFLAG	Selection facility activation flag
SELUNIT	Selection facility family level
SELSPEC	Selection specification [string]
SELMAX	Selection facility maximum # of households

1.1.8   Marginal Tax Rate Facility

MARFLAG	Marginal tax rate facility activation flag
MARAMT	Amount to be added to variable for marginal calculation
MARVAR	Variable to add MARAMT to [string]
MARSPEC	Expression identifying recipients [string]
MARBASEFLAG	Save marginal results as base run flag

1.1.9   Turning Point Facility

| TPFLAG | Turning point facility activation flag |
| TPSPEC | Expression identifying individuals to change [string] |

TPVARS	Variables to modify [string]
TPMETH	Method for modifying variables [1=additive, 2=multiplicative]
TPLL	Lower limit for modified variables
TPUL	Upper limit for modified variables

1.1.10 User-defined Variables

UVARFLAG	Activate UVAR parameter for expressions
UVAR	User statements [string]

1.1.11 Text Output Facility

ASCFLAG	Text output facility activation flag
OUTASC	Name of text output file (out) [string]
ASCUNIT	Text output family level
ASCSTYLE	Style of text output
ASCDELIM	Field delimiter
ASCEXTPRC	Number of digits of extra precision
ASCVARS	Variables selected for text output [string]

1.1.12 Reports

OUTTBL	Name of report file (out) [string]

1.1.13 Parameter Reporting

PRDFFLAG	Parameter difference report activation flag

1.1.14 Tabular Reporting

1.1.14.1   Built-in Tables

T0FLAG	Canada totals table flag (Dollars)
T0AFLAG	Canada totals table flag (Units)
T1FLAG	Provincial totals table flag (Dollars)
T1AFLAG	Provincial totals table flag (Units)
T2FLAG	Income group totals table flag (Dollars)
T2AFLAG	Income group totals table flag (Units)
T3FLAG	Family type totals table flag (Dollars)
T3AFLAG	Family type totals table flag (Units)
T4FLAG	LICO ratio group totals table flag (Dollars)
T4AFLAG	LICO ratio group totals table flag (Units)
TABUNIT	Built-in tables family level
TABDELTA	Built-in tables winner/loser threshold
INCVAR	Variable to use for table 2 [string]
INCGP	Income cutpoints for table 2 [array]
PVRAT	Family poverty ratio fractions for table 4 [array]

LICOOPT	T4 LICO definition 1=BeforeTax 2=AfterTax

1.1.14.2   User-specified Tabulation Facility

XTFLAG	X-tab facility activation flag
XTSPEC	X-tab specification [string]
XTDBLFLAG	X-tab double precision activation flag
XTCOLS	X-tab desired print width
XTLINES	X-tab desired lines per page

1.1.14.3   Distributional Analysis Facility

DISTFLAG	Distribution facility activation flag
DISTUNIT	Distribution facility family level
DISTVAR	Distribution facility variable [string]
DISTSAMP	Distribution facility sample size
DISTZERO	Distribution facility zero inclusion flag
DISTP	Breakpoints for histogram plot [array]
DISTPWID	Width of histogram plot
DISTPHGT	Height of histogram plot
INEQFLAG	Inequality measures facility activation flag
INEQMEASURE	Type of inequality measure [social preference, center of weight distribution]

1.2   Database Adjustment Parameters

1.2.1   File Description Parameters

APRDESC	Description of database adjustment parameter file
APRVER	SPSD/M Release Version [string]
APRSFILE	Starting Adjustment parameter file [string]

1.2.2   Structural Parameters

1.2.2.1 Provincial Mapping

PROVMAP	Provincial remapping [prov]

1.2.2.2 Imputation Method

IMPUIBOPT	Imputation method, UI [1=none 2=rank]
IMPSAOPT	Imputation method, SA [1=none 2=rank]
IMPCQPOPT	Imputation method, CQP [1=none 2=rank]

1.2.2.3 SHS Adjustments

CTTXRM	Base year commodity tax removal factor [com x prov]
CTCFALC	SHS reporting error adjustment: Alcohol [prov]
CTCFTOB	SHS reporting error adjustment: Tobacco [prov]

CTCFGAS	SHS reporting error adjustment: Gasoline [prov]
CTFAMSNA	SHS->SNA conceptual conversion factor [com]
KEEPNEGEXP	Retain negative expenditures in SHS

1.2.2.4 Classification Variable Parameters

| EARNMIN | Earnings threshold to be an earner |

1.2.2.5 Low Income Cut-off Parameters

PTF	Low income cut-off Before Tax [size, urban]
PTFAT	Low income cut-off After Tax [size, urban]
PVRAT	Family poverty ratio fractions for table 4 [array]

1.2.2.6 RRSP Adjustment Parameters

RRSPIFLAG	RRSP increment activation flag
RRSPEMIN	Minimum (rpp+rrsp) for increment if rpp>0
RRSPEMAX	Maximum (rpp+rrsp) for increment if rpp>0
RRSPEINC	Increment to rrsp if conditions & rpp>0
RRSPSMIN	Minimum (rrsp) for increment if rpp=0
RRSPSMAX	Maximum (rrsp) for increment if rpp=0
RRSPSINC	Increment to rrsp if conditions & rpp=0

1.2.2.7 Education Adjustment Parameters

EDUCADJFLAG	Adjust education months activation flag
EDUCMPQ	Distribution of months in school by age for Quebec
EDUCMROC	Distribution of months in school by age for provinces other than Quebec

1.2.3   Database Adjustment Factors

1.2.3.1 UI Growth Parameters

UIBASEYRMAX	Maximum insurable earnings for base year
UITARGYRMAX	Maximum insurable earnings for target year
PURB	Base year unemployment rate [prov]
PURC	Current year unemployment rate [prov]
PURR	Ratio current:base unemployment rate [prov]

1.2.3.2 Income, Expenditure and Deduction Items

All dollar denominated variables from the SLID, SHS and Greenbook have a corresponding growth parameter. The database value is always scaled by the corresponding parameter value. Minimally, all these parameters are vectors by province. In some cases parameters will have an extra dimension (i.e.GFIEMP is grown by province and sex).

1.2.3.2.1   Market Income

| GFIEMP | Growth Factor: Employment income [province,sex] |

IEMPADJ	Adjustment Factor: Employment income [employment income breaks,province]
IEMPBRK	Adjustment Factor: Income breaks for income adjustment[employment income breaks]
GFISEFM	Growth Factor: Self-employed income - farming
GFISENF	Growth Factor: Self-employed income - non-farming
GFICAPG	Growth Factor: Capital gains (actual) (127 * 1.5)
GFIDIV	Growth Factor: Dividend income (actual) (120 / 1.5)
GFILOSS	Growth Factor: Business investment losses (217)
GFIPENS	Growth Factor: Pension income (115)
GFIALIMO	Growth Factor: Alimony Income
GFITRRSP	Growth Factor: Taxable RRSP withdrawals
GFITOTH	Growth Factor: Other non-government income (taxable)

1.2.3.2.2 Government Income

GFISA	Growth Factor: Social assistance income
GFSAPRED	Growth Factor: Predicted benefits from Social Assistance
GFUIPRED	Growth Factor: Predicted benefits from UI
GFIWORKC	Growth Factor: Worker's compensation
GFCPPL65	Growth Factor: CPP for age < 65
GFCPP65	Growth Factor: CPP for age 65
GFCPP66	Growth Factor: CPP for age 66
GFCPP67	Growth Factor: CPP for age 67
GFCPP68	Growth Factor: CPP for age 68
GFCPP69	Growth Factor: CPP for age 69
GFCPP70	Growth Factor: CPP for age 70
GFCPP71	Growth Factor: CPP for age 71
GFCPP72	Growth Factor: CPP for age 72
GFCPP73	Growth Factor: CPP for age 73
GFCPP74	Growth Factor: CPP for age 74
GFCPP75	Growth Factor: CPP for age 75
GFCPPG75	Growth Factor: CPP for age > 75

1.2.3.2.3 Deductions

GFADDDED	Growth Factor: Additional deductions from net income (256)
GFALEXP	Growth Factor: Other allowable employment expenses (229)
GFCAPGEX	Growth Factor: Capital gains exemptions (254)
GFCARRY	Growth Factor: Carrying charges (221)
GFCCET	Growth Factor: Child care expenses associated with child
GFCCETT	Growth Factor: Child care expenses (Limit A, Form T778)

GFCGTC	Growth Factor: Caregivers tax credit (315)
GFCGLESS	Growth Factor: TCG Less Cap Gains Ded on Cap Prop Gifts
GFCHARIT	Growth Factor: Charitable donations (340)
GFCLERGY	Growth Factor: Clergy residential deduction
GFCLOSS	Growth Factor: Allowable other years capital loss (253)
GFDALIMO	Growth Factor: Alimony paid (220)
GFDISOTH	Growth Factor: Disability amount for dependants (318)
GFDISSLF	Growth Factor: Disability amount for self (316)
GFDUES	Growth Factor: Union and professional dues (212)
GFEMPLO	Growth Factor: Employee home relocation loan dedn (248)
GFEXPLOR	Growth Factor: Exploration and development expenses (224)
GFFORINC	Growth Factor: Net foreign income (508)
GFFORTX	Growth Factor: Foreign tax paid (507)
GFGIFTS	Growth Factor: Gifts to Canada/provinces/culture (342)
GFGSTREB	Growth Factor: GST rebate (457)
GFHOMSTU	Growth Factor: College residence/resident homeowner assistance (558)
GFIINVND	Growth Factor: Investment income (excluding dividend)
GFINTSTU	Growth Factor: Interest paid on student loans (319)
GFMEDGRO	Growth Factor: Medical expenses, gross (330)
GFMINCAR	Growth Factor: Minimum tax carryover (504)
GFMOVEXP	Growth Factor: Imputed moving expenses (219)
GFMSCHPD	Growth Factor: Manitoba school taxes paid
GFNCLOS	Growth Factor: Allowable other years non-capital loss (252)
GFNORTH	Growth Factor: Northern deductions (255)
GFOTHDED	Growth Factor: Other deductions from total income (232)
GFOTHPE	Growth Factor: Other dependant exemptions (305)
GFPARTLO	Growth Factor: Limited partnership losses (251)
GFPOLCON	Growth Factor: Federal political contributions (409)
GFPROPTX	Growth Factor: Net property taxes paid (556)
GFPRVPOL	Growth Factor: Provincial political contributions (565)
GFRENTPD	Growth Factor: Total rental payments (555)

GFRPP	Growth Factor: Registered pension plan contributions (207)
GFRRSP	Growth Factor: RRSP contributions (208)
GFSTKDED	Growth Factor: Stock option deduction (249)
GFTUITN	Growth Factor: Tuition fees (320)

1.2.3.2.4 Tax Credits

GFITC	Growth Factor: Federal investment tax credits (412)
GFLABTXG	Growth Factor: Labour funds tax credit (414)
GFPRVFTC	Growth Factor: Provincial foreign tax credit (Form T2036)

1.2.3.2.5 Family Expenditure Items

GFALIMO	Adjustment Factor: Alimony and child support
GFANNCON	Adjustment Factor: Annuity contracts and transfers to RRIFs
GFFMX	Adjustment Factor: consumer expenditure categories [commodity]
GFHOMEXP	Adjustment Factor: Expenses associated with princ residence
GFREPR	Adjustment Factor: Repairs paid
GFRECOM	Adjustment Factor: Real estate commissions
GFIPAC	Adjustment Factor: Life insurance premiums and annuity contributions
GFGVPEN	Adjustment Factor: Government pension plan contributions
GFPVPEN	Adjustment Factor: Private pension plan contributions
GFCQP	Adjustment Factor: CPP/QPP contributions
GFUIC	Adjustment Factor: UI contributions
GFINTAX	Adjustment Factor: Income taxes
GFPRTAX	Adjustment Factor: Property tax
GFTPTAX	Adjustment Factor: Transfer of property taxes
GFRFEES	Adjustment Factor: Registration and license fees
GFNES	Adjustment Factor: Not elsewhere stated
GFNCALP	Adjustment Factor: Positive change in assets and liabilities
GFNCALN	Adjustment Factor: Negative change in assets and liabilities
GFRRSPT	Adjustment Factor: Total RRSP contributions (SHS)
GFFABD	Adjustment Factor: Account balancing difference
GFFOMR	Adjustment Factor: Other money receipts
GFSELPRC	Adjustment Factor: Selling price of home
GFPURPRC	Adjustment Factor: Purchase price of home
GFGSTIDX	Adjustment Factor: GST on housing index [province][tenure]

| EXPADJ | Adjustment Factor: All expenditure adjustment |
| | |

1.2.3.2.6   Employment Income Adjustment

| IEMPADJ | Adjustment Factor: Employment income [employment income breaks,province] |
| IEMPBRK | Adjustment Factor: Income breaks for income adjustment[employment income breaks] |

1.3   Government Transfers and Personal Income Taxes

1.3.1   Parameter File Description

MPRDESC	Description of tax/transfer parameter file
MPRVER	SPSD/M Release Version
MPRSFILE	Starting tax/transfer parameter file
TARGETYEAR	Year of analysis

1.3.2   Database Variable Activation

A number of deductions and tax credits are imputed from the Greenbook. Only those deductions and tax credits included on the tax forms for the year of the database can be imputed. These parameters are used to 'turn off' certain programs in years for which they do not apply. Even when these parameters are set to zero, the variables to which they apply will contain values but those values will not affect consumable income.

| GSTREBFLAG | Database variable(gstreb) activation flag |

1.3.3   Government Transfers

1.3.3.1 Unemployment Insurance\Employment Insurance

UIFLAG	UI/EI Activation flag (UI and EI)
UIERNMAX	Maximum insurable earnings (UI and EI)
UIEIOPT	UI Employment Insurance reform option [1=UI, 2=EI Dec'95]
UIDEPOPT	UI dependency option [1=normal, 2=Feb'94] (UI only)
UIEIMTYPFLG	Flag to model main benefit type (UI and EI)

1.3.3.1.1   UI/EI contributions (UI and EI)

UIERNMAX	Maximum insurable earnings (UI and EI)
UIMINPCT	Exemption limit (percent of maximum insurable earnings) (UI only)
UIPF	UI contribution rate on earnings (UI and EI)
UIEIREF	EI contribution refund cut-in (EI only)
QUIPF	Quebec EI contribution rate

1.3.3.1.2   Minimum Weeks to Qualify (UI only)

UIREGMINWK	Minimum weeks to qualify for regular benefits (UI only)
UIMATMINWK	Minimum weeks to qualify for maternity benefits (UI only)
UISICMINWK	Minimum weeks to qualify for sickness benefits (UI only)
UIFSHMINWK	Minimum weeks to qualify for fishing benefits (UI only)

1.3.3.1.3   Minimum Hours or Earnings to Qualify (EI only)

UIREGHRMIN	Min. hours to qualify for reg. benefits [unempl. rate] (EI only)
UIMATHRMIN	Minimum hours to qualify for maternity benefits (EI only)
UISICHRMIN	Minimum hours to qualify for sickness benefits (EI only)
UIFSHERMIN	Min. earnings to qualify for fish. benefits [unempl. rate] (EI only)
UIEINEREFLG	Flag to check for hours for new entrants and re-entrants (EI only)
UINEREHRMIN	Minimum hours to qualify for new entrant or re-entrant (EI only)

1.3.3.1.4   Training and Other types of benefits (UI and EI)

UITRNWKFCT	UI training benefit weeks adjustment factor (UI and EI)
UITRNBNFCT	UI training benefit per week adjustment factor (EI and EI)
UIOTHWKFCT	UI other benefits weeks adjustment factor (UI and EI)
UIOTHBNFCT	UI other benefits per week adjustment factor (EI and EI)

1.3.3.1.5   Family Supplement (EI only)

UIEIFSFLG	UI EI calculate family supplement flag (EI only)
UIEIFSOPT	UI EI calculate family supplement option (EI only)
UIEIFSRR	UI EI family supplement reduction rate (EI only)
UIEIFSRL	UI EI family supplement reduction level(EI only)
UIEIFIFLG	EI intensity rule exemption for family supplement receivers (EI only)
UIEIMFSP	EI Maximum family supplement percent of earnings (EI only)
UIEIFS1	Max fam supplement 1 child (EI only)
UIEIFS2	Max fam supplement 2 children (EI only)
UIEIFS3	Max fam supplement 3+ children (EI only)
UIEIFSTOPUP	Max fam supplement top up for more than 3 kids (EI only)
UIEIFSYNG	Max fam supplement top up for young children

(EI only)

1.3.3.1.6 Minimum Divisor (EI only)

UIEIDIVFLG	EI minimum divisor flag (EI only)
UIEIDIV	EI minimum divisor [uer][divisor] (EI only)

1.3.3.1.7 Benefit Duration (UI and EI)

UIMAXMATWKS	Maximum number of weeks - maternity (UI and EI)
UIEXTMATWKS	Additional weeks for maternity - behavioural response (UI and EI)
UIMAXSICWKS	Maximum number of weeks - sickness (UI and EI)
UIMAXFSHWKS	Maximum number of weeks - fishing (UI and EI)
UIMAXPARWKS	Maximum number of weeks - parental (UI and EI)
UIMAXDUR	Maximum duration of a UI claim (UI and EI)
UIEWK	Entitlement (weeks) [wkwrk, uer] (UI and EI)
UIWAITWKS	Minimum waiting period all claims (UI and EI)
UIREGWKFCT	UI regular benefit weeks adjustment factor (UI and EI)

1.3.3.1.8 Benefit Rates (UI and EI)

UIBASRATE	Benefit rate for basic phase (UI only)
UIENSRATE	Enhanced rate for basic phase (UI only)
UIENSRTCO	Enhanced rate cutoff (UI only)
UILFERATE	Benefit rate for labour force extended phase (UI only)
UIRGERATE	Benefit rate for regional extended phase (UI only)
UIEIRATE	Benefit rate under EI reform [Past Wks ben][Rate] (EI only)
UIEIYRS	Number of years of previous EI benefits calculated (EI only)

1.3.3.1.9 Option Activation (UI and EI)

UIENTFLAG	Basic entrance requirements flag (UI and EI)
UIBASFLAG	Basic phase calculation flag (UI and EI)
UIEFFFLAG	Observed effective weekly benefit rate flag (UI and EI)
UIEIOPT	UI Employment Insurance reform option [1=UI, 2=EI Dec'95]
UIDEPOPT	UI dependency option [1=normal, 2=Feb'94] (UI only)

1.3.3.1.10 Repayment (through tax system) (UI and EI)

UIBAF	UI benefit recovery base amount factor (UI and EI)
UIBRP	UI benefit recovery portion (UI only)
UIBRA	UI repayment base amount (UI and EI)
UIBAFNR	UI EI benefit recovery base amount factor for

	non-repeaters (EI only)
UIEIRPR	UI EI benefit clawback rate (EI only)
UIEIBRP	Maximum clawback under EI reform [Past Wks ben][Rate] (EI only)
UIEINRT	UI EI Non repeater level for higher clawback turndown (EI only)
UIEIREPOPT	EI Benefit repayment option (1=repeaters have higher rate,2=one rate)(EI only)
UIBAFNR	UI EI benefit recovery base amount factor for non-repeaters (EI only)
UIBRANR	EI repayment base amount for non-repeaters (EI only)

1.3.3.1.11 UI Growth Parameters (APR parameters)

UIBASEYRMAX	Maximum insurable earnings for base year
UITARGYRMAX	Maximum insurable earnings for target year
PURB	Base year unemployment rate [prov]
PURC	Current year unemployment rate [prov]
PURR	Ratio current:base unemployment rate [prov]

1.3.3.1.12 UI/EI calibration (UI and EI)

UITARGET	UI/EI target for the number of cases (UI and EI)
UIEITKP	UI EI takeup rate [index] : index based on prov, sex, age, weeks

1.3.3.1.13 Parameters only used for Employment Insurance (EI only)

UIBAFNR	UI EI benefit recovery base amount factor for non-repeaters (EI only)
UIBRANR	EI repayment base amount for non-repeaters (EI only)
UIEIBRP	Maximum clawback under EI reform [Past Wks ben][Rate] (EI only)
UIEIDIV	EI minimum divisor [uer][divisor] (EI only)
UIEIFIFLG	EI intensity rule exemption for family supplement receivers (EI only)
UIEIFSFLG	UI EI calculate family supplement flag (EI only)
UIEIFSRL	UI EI family supplement reduction level(EI only)
UIEIFSRR	UI EI family supplement reduction rate (EI only)
UIEIMFSP	EI Maximum family supplement percent of earnings (EI only)
UIEINRT	UI EI Non repeater level for higher clawback turndown (EI only)
UIEIOPT	UI Employment Insurance reform option [1=UI, 2=EI Dec'95]
UIEIRATE	Benefit rate under EI reform [Past Wks ben][Rate] (EI only)
UIEIREF	EI contribution refund cut-in (EI only)
UIEIREPOPT	EI Benefit repayment option (1=repeaters have higher rate,2=one rate)(EI only)

UIEIRPR	UI EI benefit clawback rate (EI only)
UIEIYRS	Number of years of previous EI benefits calculated (EI only)
UIMATHRMIN	Minimum hours to qualify for maternity benefits (EI only)
UIREGHRMIN	Min. hours to qualify for reg. benefits [unempl. rate] (EI only)
UISICHRMIN	Minimum hours to qualify for sickness benefits (EI only)
UIFSHERMIN	Min. earnings to qualify for fish. benefits [unempl. rate] (EI only)
UINEREHRMIN	Minimum hours to qualify for new entrant or re-entrant (EI only)
UIEINEREFLG	Flag to check for hours for new entrants and re-entrants (EI only)
UIEIDIVFLG	EI minimum divisor flag (EI only)

1.3.3.1.14   Quebec Parental Insurance Plan

QPIPFLAG	Quebec parental insurance plan activation flag
QPIPTU	Quebec parental insurance plan option take up
QPIPSMTW	Quebec parental insurance plan maximum maternity weeks - special plan
QPIPSPRW	Quebec parental insurance plan maximum parental weeks - special plan
QPIPSPTW	Quebec parental insurance plan maximum paternity weeks - special plan
QPIPSMTR	Quebec parental insurance plan maternity benefit rate - special plan
QPIPSPRR	Quebec parental insurance plan parental benefit rate - special plan
QPIPSPTR	Quebec parental insurance plan paternity benefit rate - special plan
QPIPBMTW	Quebec parental insurance plan maximum maternity weeks - basic plan
QPIPBPRW1	Quebec parental insurance plan maximum parental initial weeks - basic plan
QPIPBPRW2	Quebec parental insurance plan maximum parental additional weeks - basic plan
QPIPBPTW	Quebec parental insurance plan maximum paternity weeks - basic plan
QPIPBMTR	Quebec parental insurance plan maternity weeks benefit rate - basic plan
QPIPBPRR1	Quebec parental insurance plan parental initial weeks benefit rate - basic plan
QPIPBPRR2	Quebec parental insurance plan parental additional weeks benefit rate - basic plan
QPIPBPTR	Quebec parental insurance plan paternity benefit

	rate - basic plan
QPIPEMAX	Quebec parental insurance plan maximum insurable earnings
QPIPEMIN	Quebec parental insurance plan minimum insurable earnings
QUIPF	Quebec EI contribution rate
QPIPF	Quebec parental insurance plan contribution rate for paid workers
QPIPFSE	Quebec parental insurance plan contribution rate for self-employed
QPIPEADJ	Quebec parental insurance plan earnings adjustment

1.3.3.2 Family Allowance

FAFLAG	Family allowance flag
PFACFLAG	Use provincial configuration flag

1.3.3.2.1 All Provinces Except Alberta and Quebec

STDFA	Standard federal family allowance per child

1.3.3.2.2 Alberta

AFAC1	Alberta FA benefit per child aged 0 - 6
AFAC2	Alberta FA benefit per child aged 7 - 11
AFAC3	Alberta FA benefit per child aged 12- 15
AFAC4	Alberta FA benefit per child aged 16- 17

1.3.3.2.3 Quebec

QAAFA	Quebec availability allowance (supplement) [parity,$]
QAAFAFLAG	Availability Allowance: Supplement to Quebec FA
QFATCOPT	Quebec Family Allowance Tax Credit Option
QFAIFLAG	Quebec inclusion of federal family allowance in income flag
QFFSL	Federal family allowance: Quebec Configuration[parity,$]
QFPSL	Quebec provincial family allowance [parity,$]
QFS	Federal supplement per child 12-17 in Quebec configuration
QNBFA	Quebec newborn family allowance [parity,age]
QNBFAFLAG	Quebec newborn family allowance flag
QNBRFLAG	Quebec newborn family random increase of child rank
QNBPOFLAG	Quebec newborn family allowance phase out flag
QNBPOPYR	Quebec newborn family allowance phase-out year proportion
QNBPOYR	Quebec newborn family allowance phase out year

1.3.3.2.4 Repayment (through tax system)

FATBPI	Family allowance take-back phase in

FATD	Family allowance turndown income
FARR	Family allowance repayment rate

1.3.3.3 Old Age Security (OAS)

OASFLAG	Old age security flag
BOAS	Basic OAS

1.3.3.3.1 Repayment (through tax system)

OASTD	OAS turndown income
OASRR	OAS reduction rate
NETOASFLG	Net the clawback from Old Age Security

1.3.3.4 Guaranteed Income Supplement

GISFLAG	Federal GIS/SPA/ESPA flag
GISOASFLAG	1984 GIS top-up to OAS residence shortfall flag

1.3.3.4.1 Supplement Rates

BGISS	Basic GIS - single
BGISM	Basic GIS - married
BESPA	Basic GIS portion of extended SPA
PYINC	Deflator to calculate previous year income
GISRLS	Basic GIS reduction level: single pensioners
GISRLM	Basic GIS reduction level: married pensioners
SPARL	SPA reduction point: one married/ widowed
GISRRS	Basic GIS reduction rate: single pensioners
GISRRM	Basic GIS reduction rate: married pensioners
GISBE1	Breakeven for GIS one pensioner couple
GISBE2	Breakeven for GIS/SPA couple
SPAOASRR	OAS portion of SPA taxback rate
SPAXO	Benefit Cross-over GIS/SPA vs GIS one pensioner couple

1.3.3.4.2 Take-up Rates

GISTURFLAG	GIS take-up flag: apply 5 take-up tables
GISST	GIS take-up rate: single pensioner by benefit level [benefit,rate]
GISCT	GIS take-up rate: pensioner couple by benefit level [benefit,rate]
GISOT	GIS take-up rate: one pensioner couple by benefit level [benefit,rate]
SPAT	SPA take-up rate by benefit level [benefit,rate]
ESPAT	Extended SPA take-up rate by benefit level [benefit,rate]

1.3.3.5 Provincial Elderly Programs

GISTFLAG	Provincial GIS top-up flag

1.3.3.5.1 Newfoundland

NFSBBAS	NFLD Low-Income Seniors' Benefit base amount
NFSBTD	NFLD Low-Income Seniors' Benefit turndown
NFSBRR	NFLD Low-Income Seniors' Benefit reduction

	rate
NFSBCBAS	NFLD Low-Income Seniors' Benefit base amount for senior couples
NFSBCTD	NFLD Low-Income Seniors' Benefit turndown for senior couples
NFSBCRR	NFLD Low-Income Seniors' Benefit reduction rate for senior couples

1.3.3.5.2 Nova Scotia

NSMAX	Nova Scotia maximum GIS supplement level
NS23	Nova Scotia GIS supplement for 2/3 GIS
NS13	Nova Scotia GIS supplement for 1/3 GIS
NSLT13	Nova Scotia GIS supplement for less than 1/3 GIS

1.3.3.5.3 New Brunswick

NBSB	New Brunswick Low-Income Seniors' Benefit
NBSBSPA	N.B. Low-Income Seniors' Benefit - SPA eligibility

1.3.3.5.4 Ontario

ONTS	Ontario GIS supplement: single pensioners
ONTC	Ontario GIS supplement: married pensioners
ONTSTG	Ontario sales tax grant for seniors
ONTPTG	Ontario property tax grant for seniors
ONTFPTG	Ontario property tax grant (fraction of rent)

1.3.3.5.5 Manitoba

MANS	Manitoba GIS supplement: single pensioners
MANC	Manitoba GIS supplement: married pensioners
MANSNPF	Manitoba GIS supplement reduction point: single
MANCNPF	Manitoba GIS supplement reduction point: married

1.3.3.5.6 Saskatchewan

SASKS	Saskatchewan GIS supplement: single pensioners
SASKC	Saskatchewan GIS supplement: married pensioners
SASKMINS	Saskatchewan GIS supplement minimum benefits: single
SASKMINC	Saskatchewan GIS supplement minimum benefits: married
SASKRR1	Saskatchewan GIS supplement reduction rate: regular
SASKRR2	Saskatchewan GIS supplement reduction rate: 1 GIS
SASKRR3	Saskatchewan GIS supplement reduction rate: SPA
SASKTECA	Saskatchewan GIS supplement temporary energy cost allowance

1.3.3.5.7   Alberta

ALTAMIN	Alberta GIS supplement minimum annual benefit
ALTASC	Alberta GIS supplement maximum annual benefit
ALTASOPT	Alberta seniors option [1=GIST,2=new seniors benefit 1994]
ASBBASIC	Alberta seniors benefit annual basic benefit
ASBSS	Alberta seniors benefit senior spouse supplement
ASBNSS	Alberta seniors benefit non-senior spouse supplement
ASBRENT	Alberta seniors benefit renter supplement
ASBNOAS	Alberta seniors benefit reduction if no OAS [senior type]
ASBEMP	Alberta seniors benefit employment inclusion rate
ASBRR	Alberta seniors benefit reduction rate [senior type]
ASBSSOPT	Alberta seniors benefit 1 senior couple option [1=model separately,2=model as senior couples]
ASBSAB	Alberta seniors benefit supplemental accommodation benefit
ASBSABRR	Alberta seniors benefit supplemental accommodation reduction rate

1.3.3.5.7.1   Alberta Seniors Benefit for the calendar year

ASBCYFLG	Alberta seniors benefit calendar year calculation flag
ASBBASICP	Alberta seniors benefit annual basic benefit for 1st half of year
ASBSSP	Alberta seniors benefit senior spouse supplement for 1st half of year
ASBNSSP	Alberta seniors benefit non-senior spouse supplement for 1st half of year
ASBRENTP	Alberta seniors benefit renter supplement for 1st half of year
ASBNOASP	Alberta seniors benefit reduction if no OAS for 1st half of year [senior type]
ASBEMPP	Alberta seniors benefit employment inclusion rate for 1st half of year
ASBRRP	Alberta seniors benefit reduction rate for 1st half of year [senior type]
ASBBOASP	Alberta seniors benefit Basic OAS from previous year
ASBSSOPTP	Alberta seniors benefit 1 senior couple option for 1st half of year
ASBSABP	Alberta seniors benefit supplemental accommodation benefit for 1st half of year
ASBSABRRP	Alberta seniors benefit supplemental accommodation reduction rate for 1st half of year

PYINCP	Deflator to calculate income from 2 years prior

1.3.3.5.8   British Columbia

BCS	British Columbia GIS supplement: single pensioners
BCC	British Columbia GIS supplement: married pensioners

1.3.3.6 Federal Sales Tax Credit

FSTCF	Federal sales tax credit amount for filer
FSTCS	Federal sales tax credit amount for spouse
FSTCC	Federal sales tax credit amount for dependant
FSTCL	Federal sales tax credit reduction level
FSTCR	Federal sales tax credit reduction rate
GSTFLAG	GST credit activation flag
GSTAC	GST additional credit amount
GSTAR	GST additional credit rate of net income
GSTAXM	GST additional credit exemption
GSTASPFLAG	Maximum GST additional credit for single parents flag
GSTCTUNC	GST credit take up by number of children

1.3.3.6.1   Federal Sales Tax Credit calculation for the calendar year

GSTCYFLG	GST credit calendar year calculation activation flag
FSTCFP	Federal sales tax credit amount for filer for 1st half of year
FSTCSP	Federal sales tax credit amount for spouse for 1st half of year
FSTCCP	Federal sales tax credit amount for dependant for 1st half of year
FSTCLP	Federal sales tax credit reduction level for 1st half of year
FSTCRP	Federal sales tax credit reduction rate for 1st half of year
GSTACP	GST additional credit amount for 1st half of year
GSTARP	GST additional credit rate of net income for 1st half of year
GSTAXMP	GST additional credit exemption for 1st half of year
GSTASPFLAGP	Maximum GST additional credit for single parents flag for 1st half of year
PYINCP	Deflator to calculate income from 2 years prior

1.3.3.7 Federal Refundable Child Tax Credit

CTCOPT	Refundable Child tax credit option
CTCPC	Refundable Child tax credit per child
CTCTD	Family income refundable child tax credit turndown

CTCRR	Refundable Child tax credit reduction rate
CTCREF	Refundable CTC post-reform rules flag
CTCSUP	Refundable CTC young child supplement
CTCERF	Refundable CTC child care expense reduction fraction
CTCTUR	Refundable CTC take up rate table [benefit,rate]
CTCINC	Refundable CTC family income scaling factor

1.3.3.8 Federal Child Tax Benefit

FCBBAS	Basic child benefit (per child)
FCBYNG	Supplement for children under age 7
FCBUCCB	Flag for Supplement for children age 6
FCBYNGR	Child care expense reduction rate
FCBLRG	Supplement for 3rd and subsequent kids
FCBTD	Federal child benefits family income turndown
FCBRR	Multi-children family income reduction rate
FCBRRS	Single-child family income reduction rate
FCBESR	Child benefits earned income supplement rate
FCBERR	Child benefits earning supplement reduction rate
FCBEIS	Child benefits earned income supplement
FCBECI	Child benefits earning supplement cut-in level
FCBETD	WIS/NCBS turndown level
FCBEIE	Flag for WIS dependent on number of children
FCBEMX	Earnings where WIS phase-in is at maximum
FCBEIS1	WIS/NCBS for first child
FCBEIS2	WIS/NCBS for second child
FCBEIS3	WIS/NCBS for each additional child
FCBERR1	WIS/NCBS reduction rate for families with 1 child
FCBERR2	WIS/NCBS reduction rate for families with 2 children
FCBERR3	WIS/NCBS reduction rate for families with 3+ children
FCBPI	Federal Child Tax Benefit phase-in rate
ACBC1	Alberta Child benefit per child aged 0 - 6
ACBC2	Alberta Child benefit per child aged 7 - 11
ACBC3	Alberta Child benefit per child aged 12- 15
ACBC4	Alberta Child benefit per child aged 16- 17
QCBCFLG	Quebec Child benefit flag for Quebec calculation methodology
QCBC1	Quebec Child benefit for 1st child
QCBC2	Quebec Child benefit for 2nd child
QCBC3	Quebec Child benefit for 3rd child
QCBCS	Quebec Child benefit supplement child aged 12-17
PYINC	Deflator to calculate previous year income

1.3.3.8.1   Federal Child Tax Benefit calculation for the calendar year

FCBENCAL	Calculate child benefits for calendar year flag
FCBBASP	Basic child benefit (per child) for 1st half of year
FCBYNGP	Supplement for children under age 7 for 1st half of year
FCBUCCBP	Flag for Supplement for children age 6 for 1st half of year
FCBYNGRP	Child care expense reduction rate for 1st half of year
FCBLRGP	Supplement for 3rd and subsequent kids for 1st half of year
FCBTDP	Federal child benefits family income turndown for 1st half of year
FCBRRP	Multi-children family income reduction rate for 1st half of year
FCBRRSP	Single-child family income reduction rate for 1st half of year
FCBESRP	Child benefits earned income supplement rate for 1st half of year
FCBERRP	Child benefits earning supplement reduction rate for 1st half of year
FCBEISP	Child benefits earned income supplement for 1st half of year
FCBECIP	Child benefits earning supplement cut-in level for 1st half of year
FCBETDP	WIS/NCBS turndown level for 1st half of year
FCBEIEP	Flag for WIS dependent on number of children for 1st half of year
FCBEMXP	Earnings where WIS phase-in is at maximum for 1st half of year
FCBEIS1P	WIS/NCBS for first child for 1st half of year
FCBEIS2P	WIS/NCBS for second child for 1st half of year
FCBEIS3P	WIS/NCBS for each additional child for 1st half of year
FCBERR1P	WIS/NCBS reduction rate for families with 1 child for 1st half of year
FCBERR2P	WIS/NCBS reduction rate for families with 2 children for 1st half of year
FCBERR3P	WIS/NCBS reduction rate for families with 3+ children for 1st half of year
FCBPIP	Federal Child Tax Benefit phase-in rate for 2nd half of year
ACBC1P	Alberta Child benefit per child aged 0 - 6 for 1st half of year
ACBC2P	Alberta Child benefit per child aged 7 - 11 for 1st half of year

ACBC3P	Alberta Child benefit per child aged 12- 15 for 1st half of year
ACBC4P	Alberta Child benefit per child aged 16- 17 for 1st half of year
QCBCFLGP	Quebec Child benefit flag for Quebec calculation methodology for 1st half of year
QCBC1P	Quebec Child benefit for 1st child for 1st half of year
QCBC2P	Quebec Child benefit for 2nd child for 1st half of year
QCBC3P	Quebec Child benefit for 3rd child for 1st half of year
QCBCSP	Quebec Child benefit supplement child aged 12- 17 for 1st half of year
PYINCP	Deflator to calculate income from 2 years prior

1.3.3.9 Federal Universal Child Care Benefit

UCCBFLAG	Universal child care benefit activation flag
UCCBAMT	Universal child care benefit amount for each child < 6

1.3.3.10   Provincial Children Programs

1.3.3.10.1   Newfoundland

NCBFLG	Newfoundland child benefit activation flag
NCB1	Nfld. child benefit for first child
NCB2	Nfld. child benefit for second child
NCB3	Nfld. child benefit for third child
NCB4	Nfld. child benefit for 4th and subsequent child
NCBTD	Nfld. child benefit family income turndown
NCBPO	Nfld. child benefit family income phase out
NMBNS	Nfld. Mother-Baby Nutrition Supplement
NMBNSEXT	Nfld. Mother-Baby Nutrition Supplement newborn extra benefit

1.3.3.10.1.1   Newfoundland Child Benefit for the calendar year

FCBENCAL	Calculate child benefits for calendar year flag
NCB1P	Nfld. child benefit for first child for 1st half of year
NCB2P	Nfld. child benefit for second child for 1st half of year
NCB3P	Nfld. child benefit for third child for 1st half of year
NCB4P	Nfld. child benefit for 4th and subsequent child for 1st half of year
NCBTDP	Nfld. child benefit family income turndown for 1st half of year
NCBPOP	Nfld. child benefit family income phase out for 1st half of year

NMBNSP	Nfld. Mother-Baby Nutrition Supplement for 1st half of year
NMBNSEXTP	Nfld. Mother-Baby Nutrition Supplement newborn extra benefit for 1st half of year
PYINCP	Deflator to calculate income from 2 years prior

1.3.3.10.2   New Brunswick

NBCTBFLG	NB child benefit activation flag
NBCBBAS	NB Basic child benefit (per child)
NBCBTD	NB child benefits family income turndown
NBCBRR	NB Multi-children family income reduction rate
NBCBRRS	NB Single-child family income reduction rate
NBCBESR	NB Child benefits earned income supplement rate
NBCBERR	NB Child benefits earning supplement reduction rate
NBCBEIS	NB Child benefits earned income supplement
NBCBECI	NB Child benefits earning supplement cut-in level
NBCBETD	NB Child benefits earning supplement turndown level
NBCBPI	NB Child benefits phase-in rate

1.3.3.10.2.1   New Brunswick Child Benefit for the calendar year

FCBENCAL	Calculate child benefits for calendar year flag
NBCBBASP	NB Basic child benefit (per child) for 1st half of year
NBCBTDP	NB child benefits family income turndown for 1st half of year
NBCBRRP	NB Multi-children family income reduction rate for 1st half of year
NBCBRRSP	NB Single-child family income reduction rate for 1st half of year
NBCBESRP	NB Child benefits earned income supplement rate for 1st half of year
NBCBERRP	NB Child benefits earning supplement reduction rate for 1st half of year
NBCBEISP	NB Child benefits earned income supplement for 1st half of year
NBCBECIP	NB Child benefits earning supplement cut-in level for 1st half of year
NBCBETDP	NB Child benefits earning supplement turndown level for 1st half of year
NBCBPI1P	NB Child benefits phase-in rate for 1st half of year
NBCBPI2P	NB Child benefits phase-in rate for 2nd half of year
PYINCP	Deflator to calculate income from 2 years prior

1.3.3.10.3   Nova Scotia

VCBFLG	NS child benefit activation flag
VCBTD	NS child benefit turndown
VCBBAS1	NS child benefit for first child
VCBBAS2	NS child benefit for second child
VCBBAS3	NS child benefit for third or additional child
VCBPO	NS child benefit family income phase out

1.3.3.10.3.1   Nova Scotia Child Benefit for the calendar year

FCBENCAL	Calculate child benefits for calendar year flag
VCBTDP	NS child benefit turndown for 1st half of year
VCBBAS1P	NS child benefit for first child for 1st half of year
VCBBAS2P	NS child benefit for second child for 1st half of year
VCBBAS3P	NS child benefit for third or additional child for 1st half of year
VCBPOP	NS child benefit family income phase out for 1st half of year
PYINCP	Deflator to calculate income from 2 years prior

1.3.3.10.4   Ontario Child Benefit

OCBFLAG	Ontario Child Benefit activation flag
OCBAMT	Ontario Child Benefit amount per child
OCBTD	Ontario Child Benefit family income turndown
OCBRR	Ontario Child Benefit reduction rate
OCBMIN	Ontario Child Benefit minimum benefit

1.3.3.10.4.1   Ontario Child Benefit for the calendar year

FCBENCAL	Calculate child benefits for calendar year flag
OCBAMTP	Ontario Child Benefit amount per child for 1st half of year
OCBTDP	Ontario Child Benefit family income turndown for 1st half of year
OCBRRP	Ontario Child Benefit reduction rate for 1st half of year
OCBPIP	Ontario Child Benefit flag for 1st half of year
PYINCP	Deflator to calculate income from 2 years prior

1.3.3.10.5   Ontario Child Care Supplement for Working Families

OCCEAFLG	Ont. Child Care Expense Credit activation flag
OCCEAPCT	Ont. Child Care Expense Credit qualifying percentage
OCCEAYNG	Ont. Child Care Expense Credit allowance per child
OCCEATD	Ont. Child Care Expense Credit family income turndown
OCCEARR	Ont. Child Care Expense Credit benefit reduction rate
OCWISFLG	Ont. Child Care Working Income Supplement activation flag

OCWISTD	Ont. Child Care Working Income Supplement minimum earnings
OCWISRR	Ont. Child Care Working Income Supplement Rate [children][rr]
OCWISSP	Ont. Child Care Working Income Supplement maximum benefit for single parents
OCCSEXT	Ont. Child Care Supplement One-time payment of extra benefit
OCCSOCB	Ont. Child Care Supplement reduced by Ontario Child Benefit flag
OCCSPOYR	Ont. Child Care Working Income Supplement phase out year
OCCSPOPYR	Ont. Child Care Supplement phase out year proportion born pre July

1.3.3.10.5.1 Ontario Child Care Supplement for Working Families for the calendar year

FCBENCAL	Calculate child benefits for calendar year flag
OCCEAPCTP	Ont. Child Care Expense Credit qualifying percentage for 1st half of year
OCCEAYNGP	Ont. Child Care Expense Credit allowance per child for 1st half of year
OCCEATDP	Ont. Child Care Expense Credit family income turndown for 1st half of year
OCCEARRP	Ont. Child Care Expense Credit benefit reduction rate for 1st half of year
OCWISFLGP	Ont. Child Care Working Income Supplement activation flag for 1st half of year
OCWISTDP	Ont. Child Care Working Income Supplement minimum earnings for 1st half of year
OCWISRRP	Ont. Child Care Working Income Supplement Rate [children][rr] for 1st half of year
OCWISSPP	Ont. Child Care Working Income Supplement maximum benefit for single parents for 1st half of year
PYINCP	Deflator to calculate income from 2 years prior

1.3.3.10.6 Manitoba Child Benefit

MCBFLAG	Manitoba child benefit activation flag
MCBAMT	Manitoba child benefit amount per child
MCBTD	Manitoba child benefit turndown
MCBPO	Manitoba child benefit phase out
MCBEIR	Manitoba Child benefit earned income phase-in rate
MCBMINE	Manitoba child benefit minimum earnings threshold

1.3.3.10.7 Saskatchewan

SCBFLG	Sask Child Benefit activation flag
SCB1	Sask Child Benefit max for 1st child

SCB2	Sask Child Benefit max for 2nd child
SCB3	Sask Child Benefit max for 3rd and additional child
SCBTD1	Sask Child Benefit 1st turndown
SCBTD2	Sask Child Benefit 2nd turndown
SCBRR1	Sask Child Benefit 1st reduction rate [number of kids]
SCBRR2	Sask Child Benefit 2nd reduction rate [number of kids]
SCBSPA	Sask Child Benefit Single Parent Amount

<u>1.3.3.10.7.1   Saskatchewan Child Benefit for the calendar year</u>

FCBENCAL	Calculate child benefits for calendar year flag
SCB1P	Sask Child Benefit max for 1st child for 1st half of year
SCB2P	Sask Child Benefit max for 2nd child for 1st half of year
SCB3P	Sask Child Benefit max for 3rd and additional child for 1st half of year
SCBTD1P	Sask Child Benefit 1st turndown for 1st half of year
SCBTD2P	Sask Child Benefit 2nd turndown for 1st half of year
SCBRR1P	Sask Child Benefit 1st reduction rate [number of kids] for 1st half of year
SCBRR2P	Sask Child Benefit 2nd reduction rate [number of kids] for 1st half of year
SCBSPAP	Sask Child Benefit Single Parent Amount for 1st half of year
PYINCP	Deflator to calculate income from 2 years prior

1.3.3.10.8   Alberta

AFETCFLAG	Alberta Family Employment Tax Credit Activation Flag
AFETCAPC	Alberta Family Employment Tax Credit Amount Per Child [number of children]
AFETCNC	Alberta Family Employment Tax Credit Maximum Number of Children
AFETCCI	Alberta Family Employment Tax Credit Benefit Cut-in Level
AFETCBR	Alberta Family Employment Tax Credit Benefit Rate
AFETCTD	Alberta Family Employment Tax Credit Turndown Level
AFETCRR	Alberta Family Employment Tax Credit Reduction Rate
AFETCPI	Alberta Family Employment Tax Credit phase in

<u>1.3.3.10.8.1   Alberta Family Employment Tax Credit for the calendar year</u>

FCBENCAL	Calculate child benefits for calendar year flag
AFETCAPCP	Alberta Family Employment Tax Credit Amount Per Child for 1st half of year
AFETCNCP	Alberta Family Employment Tax Credit Maximum Number of Children for 1st half of year
AFETCCIP	Alberta Family Employment Tax Credit Benefit Cut-in Level for 1st half of year
AFETCBRP	Alberta Family Employment Tax Credit Benefit Rate for 1st half of year
AFETCTDP	Alberta Family Employment Tax Credit Turndown Level for 1st half of year
AFETCRRP	Alberta Family Employment Tax Credit Reduction Rate for 1st half of year
AFETCPIP	Alberta Family Employment Tax Credit phase in for 2nd half of year
PYINCP	Deflator to calculate income from 2 years prior

1.3.3.10.9   British Columbia

BCFBFLAG	Activate B.C. Family Bonus Program
BCFBBAS	B.C. Family Bonus amount per child
BCFBTD	B.C. Family Bonus Turndown
BCFBRR	B.C. Family Bonus multiple child reduction rate
BCFBRRS	B.C. Family Bonus single child reduction rate
BCEIBFLG	Activate B.C. Earned Income Benefit Program
BCBEIS1	B.C. Earned Income Benefit for first child
BCBEIS2	B.C. Earned Income Benefit for second child
BCBEIS3	B.C. Earned Income Benefit for each additional child
BCBERR1	B.C. EIB reduction rate for families with 1 child
BCBERR2	B.C. EIB reduction rate for families with 2 children
BCBERR3	B.C. EIB reduction rate for families with 3+ children
BCBEMX	B.C. Earned Income Benefit Income Reduction
BCBEITD	B.C. Earned Income Benefit Turndown
BCEIBPI	B.C. Earned Income Benefit Income Phase In
BCFBIFS	Activate B.C. Family Bonus to include Federal NCS
BCFBNCS1	B.C. Family Bonus National Child Supplement for first child
BCFBNCS2	B.C. Family Bonus National Child Supplement for second child
BCFBNCS3	B.C. Family Bonus National Child Supplement for each additional child
BCFBNCSRR1	B.C. Family Bonus NCS reduction rate for families with 1 child

BCFBNCSRR2	B.C. Family Bonus NCS reduction rate for families with 2 children
BCFBNCSRR3	B.C. Family Bonus NCS reduction rate for families with 3+ children
BCFBNCSTD	B.C. Family Bonus National Child Supplement Turndown

1.3.3.10.9.1 British Columbia Child Benefits for the calendar year

FCBENCAL	Calculate child benefits for calendar year flag
BCFBBASP	B.C. Family Bonus amount per child for 1st half of year
BCFBTDP	B.C. Family Bonus Turndown for 1st half of year
BCFBRRP	B.C. Family Bonus multiple child reduction rate for 1st half of year
BCFBRRSP	B.C. Family Bonus single child reduction rate for 1st half of year
BCEIBFLGP	Activate B.C. Earned Income Benefit Program for 1st half of year
BCBEIS1P	B.C. Earned Income Benefit for first child for 1st half of year
BCBEIS2P	B.C. Earned Income Benefit for second child for 1st half of year
BCBEIS3P	B.C. Earned Income Benefit for each additional child for 1st half of year
BCBERR1P	B.C. EIB reduction rate for families with 1 child for 1st half of year
BCBERR2P	B.C. EIB reduction rate for families with 2 children for 1st half of year
BCBERR3P	B.C. EIB reduction rate for families with 3+ children for 1st half of year
BCBEMXP	B.C. Earned Income Benefit Income Reduction for 1st half of year
BCBEITDP	B.C. Earned Income Benefit Turndown for 1st half of year
BCEIBPIP	B.C. Earned Income Benefit Income Phase In for 1st half of year
BCFBIFSP	Activate B.C. Family Bonus to include Federal NCS for 1st half of year
BCFBNCS1P	B.C. Family Bonus National Child Supplement for first child for 1st half of year
BCFBNCS2P	B.C. Family Bonus National Child Supplement for second child for 1st half of year
BCFBNCS3P	B.C. Family Bonus National Child Supplement for each additional child for 1st half of year
BCFBNCSRR1P	B.C. Family Bonus NCS reduction rate for families with 1 child for 1st half of year

BCFBNCSRR2P	B.C. Family Bonus NCS reduction rate for families with 2 children for 1st half of year
BCFBNCSRR3P	B.C. Family Bonus NCS reduction rate for families with 3+ children for 1st half of year
BCFBNCSTDP	B.C. Family Bonus National Child Supplement Turndown for 1st half of year
PYINCP	Deflator to calculate income from 2 years prior

1.3.3.11 Social Assistance Parameters

SAFLAG	Social assistance flag
SAELDOPT	SA for elderly calculation method [1=~SA,2=GIST->~SA,3=diff]
SAFS	Federal share of social assistance [prov]
SFAOUT	Proportion of social assistance to eliminate
IMPSAOPT	Imputation method, SA [1=none 2=rank]
SAPFLAG	Social assistance predicted value flag
SATARGET	Social assistance target for predicted SA
SACLAWFLAG	Social assistance NCBS clawback flag
SACLAWOPT	Social assistance NCBS clawback include in tax/income flag
SACLAWPR	Social assistance clawback flag [prov]
NCLAWSA1	Newfoundland social assistance clawback amount for first child
NCLAWSA2	Newfoundland social assistance clawback amount for each additional child
PNCBSFT	P.E.I. social assistance NCBS flow-through amount per child
QNCBSFT1	Quebec social assistance NCBS flow-through amount for first child
QNCBSFT2	Quebec social assistance NCBS flow-through amount for second child
QNCBSFT3	Quebec social assistance NCBS flow-through amount for third (or more) child
ONCBSFT1	Ontario social assistance NCBS flow-through amount for first child
ONCBSFT2	Ontario social assistance NCBS flow-through amount for second child
ONCBSFT3	Ontario social assistance NCBS flow-through amount for third (or more) child
MCLAWSA6	Manitoba Social assistance NCBS clawback for children 6 and under
MCLAWSA12	Manitoba Social assistance NCBS clawback for children 12 and under
MCLAWPCT	Manitoba SA Clawback percentage kids over flow through age in families [#kids][#kids<age]
ASHELTFLG	Alberta Shelter Increase under NCBS clawback flag

ASHELTER	Alberta Shelter Increase by number of persons in household
ANCBSFT1	Alberta social assistance NCBS flow-through amount for first child
ANCBSFT2	Alberta social assistance NCBS flow-through amount for second child
ANCBSFT3	Alberta social assistance NCBS flow-through amount for third (or more) child

1.3.3.11.1 Social Assistance-NCBS clawback for the calendar year

NCLAWSA1P	Newfoundland SA clawback amount for first child for 1st half of year
NCLAWSA2P	Newfoundland SA clawback amount for each additional child for 1st half of year
PNCBSFTP	P.E.I. SA NCBS flow-through amount per child for 1st half of year
QNCBSFT1P	Quebec SA NCBS flow-through amount for first child for 1st half of year
QNCBSFT2P	Quebec SA NCBS flow-through amount for second child for 1st half of year
QNCBSFT3P	Quebec SA NCBS flow-through amount for third (or more) child for 1st half of year
ONCBSFT1P	Ontario SA NCBS flow-through amount for first child for 1st half of year
ONCBSFT2P	Ontario SA NCBS flow-through amount for second child for 1st half of year
ONCBSFT3P	Ontario SA NCBS flow-through amount for third (or more) child for 1st half of year
MCLAWSA6P	Manitoba SA NCBS clawback for children 6 and under for 1st half of year
MCLAWSA12P	Manitoba SA NCBS clawback for children 12 and under for 1st half of year
MCLAWPCTP	Manitoba SA Clawback percentage kids over flow through age for 1st half of year [#kids][#kids<age]
ASHELTFLGP	Alberta Shelter Increase under NCBS clawback flag for 1st half of year
ASHELTERP	Alberta Shelter Increase by number of persons in household for 1st half of year
ANCBSFT1P	Alberta SA NCBS flow-through amount for first child for 1st half of year
ANCBSFT2P	Alberta SA NCBS flow-through amount for second child for 1st half of year
ANCBSFT3P	Alberta SA NCBS flow-through amount for third (or more) child for 1st half of year

1.3.3.12 Federal Refundable Medical Expense Supplement

MEDREMIN	Minimum earnings for refundable medical

	expense supplement
MEDRRATE	Proportion of expenses allowed for medical expense supplement
MEDRMAX	Maximum expenses allowed for medical expense supplement
MEDRRR	Reduction rate for the medical expense supplement
MEDRTD	Refundable medical expense supplement income turndown

1.3.3.13 Federal Refundable Working Income Tax Benefit and Supplement for Disabilities

WITBFLAG	Working Income Tax Benefit activation flag
WITBSNG	Working Income Tax Benefit amount for singles
WITBFAM	Working Income Tax Benefit amount for couples/single parents
WITBFPO	WITB Family Net Income Phase-out Threshold
WITBSPO	WITB Single Net Income Phase-out Threshold
WITBMINE	Working Income Tax Benefit Minimum Earnings Threshold
WITBPIR	Working Income Tax Benefit Phase in Rate
WITBRR	Working Income Tax Benefit Reduction Rate
WITBSMINE	WITB Supplement for Disabilities Minimum Earnings Threshold
WITBSAMT	WITB Supplement for Disabilities Amount
WITBSPIR	WITB Supplement for Disabilities Phase in Rate
WITBSRR	WITB Supplement for Disabilities Reduction Rate
WITBSFPO	WITB Supplement for Disabilities Family Net Income Phase-out Threshold
WITBSSPO	WITB Supplement for Disabilities Single Net Income Phase-out Threshold

1.3.3.14 Federal relief for heating expenses

HEATRLFLG	Federal relief for heating expenses activation flag
HEATSNG	Federal relief for heating expenses for singles
HEATFAM	Federal relief for heating expenses for families

1.3.3.15 Federal Energy Cost Benefit

FECBFLAG	Federal Energy Cost Benefit activation flag
FECBGIS	Federal Energy Cost Benefit for GIS recipients
FECBNCBS	Federal Energy Cost Benefit for NCBS recipients

1.3.3.16 Provincial relief for heating expenses

1.3.3.16.1 Newfoundland
NHEATFLG	Newfoundland home heating fuel rebate activation flag

NHEATREB	Newfoundland home heating fuel rebate amount
NHEATSAFLG	Newfoundland home heating fuel rebate - SA recipients eligible
NHEATINC	Newfoundland home heating fuel rebate - income test flag
NHEATMIN	Newfoundland home heating fuel rebate minimum
NHEATTD	Newfoundland home heating fuel rebate family income turndown
NHEATPO	Newfoundland home heating fuel rebate family income phase out
NHEATRR	Newfoundland home heating fuel rebate reduction rate

1.3.3.16.2 Nova Scotia

VHEATFLG	Nova Scotia Home Heating Assistance Rebate activation flag
VHEATREB	Nova Scotia home heating fuel rebate amount for oil
VHEATERB	Nova Scotia home heating fuel rebate amount for electricity
VHEATSTD	Nova Scotia home heating fuel rebate income turndown for singles
VHEATFTD	Nova Scotia home heating fuel rebate income turndown for families
VHEATTU	Nova Scotia home heating fuel rebate take up

1.3.3.16.3 New Brunswick

BHEATFLG	New Brunswick Home Heating Oil Benefit activation flag
BHEATBEN	New Brunswick Home Heating Oil Benefit [income, benefit]
BHEATSA	New Brunswick Home Heating Oil Benefit for SA recipients flag
BHEATPO	New Brunswick Home Heating Oil Benefit family income phase out

1.3.3.16.4 Ontario

OHEATFLG	Ontario Home Electricity Relief activation flag
OHEATSNG	Ontario Home Electricity Relief amount for singles
OHEATFAM	Ontario Home Electricity Relief amount for families
OHEATSTD	Ontario Home Electricity Relief income turndown for singles
OHEATFTD	Ontario Home Electricity Relief income turndown for families
OHEATMIN	Ontario Home Electricity Relief minimum

| OHEATRR | Ontario Home Electricity Relief reduction rate |

1.3.3.16.5   Saskatchewan

SHEATFLG	Saskatchewan Home Heating Assistance Rebate activation flag
SHEATSNG	Saskatchewan Home Heating Assistance Rebate for singles
SHEATFAM	Saskatchewan Home Heating Assistance Rebate for families

1.3.3.16.6   Alberta

| AHEATFLG | Alberta Energy Tax Refund activation flag |
| AHEATREB | Alberta Energy Tax Refund amount |

1.3.3.16.7   British Columbia

CHEATFLG	British Columbia Refundable Energy Credit activation flag
CHEATSNG	British Columbia Refundable Energy Credit for singles
CHEATFAM	British Columbia Refundable Energy Credit for families

1.3.3.17   Nova Scotia Direct Assistance Program

VDAFLAG	NS Direct assistance benefit flag
VDASB	NS Direct assistance benefit for singles
VDACB	NS Direct assistance benefit for couples
VDASI	NS Direct assistance maximum income for singles
VDACI	NS Direct assistance maximum income for couples
VDAFWC	NS Direct assistance benefit for families with children flag

1.3.3.18   Nova Scotia Taxpayer Refund

| NSTXREFFLG | NS Taxpayer refund flag |
| NSTXREFAMT | NS Taxpayer refund amount |

1.3.3.19   Quebec Parental Insurance Plan

QPIPFLAG	Quebec parental insurance plan activation flag
QPIPTU	Quebec parental insurance plan option take up
QPIPSMTW	Quebec parental insurance plan maximum maternity weeks - special plan
QPIPSPRW	Quebec parental insurance plan maximum parental weeks - special plan
QPIPSPTW	Quebec parental insurance plan maximum paternity weeks - special plan
QPIPSMTR	Quebec parental insurance plan maternity benefit rate - special plan
QPIPSPRR	Quebec parental insurance plan parental benefit rate - special plan

QPIPSPTR	Quebec parental insurance plan paternity benefit rate - special plan
QPIPBMTW	Quebec parental insurance plan maximum maternity weeks - basic plan
QPIPBPRW1	Quebec parental insurance plan maximum parental initial weeks - basic plan
QPIPBPRW2	Quebec parental insurance plan maximum parental additional weeks - basic plan
QPIPBPTW	Quebec parental insurance plan maximum paternity weeks - basic plan
QPIPBMTR	Quebec parental insurance plan maternity weeks benefit rate - basic plan
QPIPBPRR1	Quebec parental insurance plan parental initial weeks benefit rate - basic plan
QPIPBPRR2	Quebec parental insurance plan parental additional weeks benefit rate - basic plan
QPIPBPTR	Quebec parental insurance plan paternity benefit rate - basic plan
QPIPEMAX	Quebec parental insurance plan maximum insurable earnings
QPIPEMIN	Quebec parental insurance plan minimum insurable earnings
QUIPF	Quebec EI contribution rate
QPIPF	Quebec parental insurance plan contribution rate for paid workers
QPIPFSE	Quebec parental insurance plan contribution rate for self-employed
QPIPEADJ	Quebec parental insurance plan earnings adjustment

1.3.3.20 Refundable provincial tax credits

1.3.3.20.1 Newfoundland

NSTCFLAG	NFLD sales tax credit activation flag
NSTCA	NFLD sales tax credit amount for adults
NSTCC	NFLD sales tax credit amount for children
NSTCR	NFLD sales tax credit reduction rate
NSTCL	NFLD sales tax credit reduction level

1.3.3.20.2 Nova Scotia

VPHTC	Nova Scotia pharmacare refundable tax credit
VPHTD	Nova Scotia pharmacare tax credit turndown
VPHTDC	Nova Scotia pharmacare tax credit turndown for couples
VPHRR	Nova Scotia pharmacare tax credit reduction rate

1.3.3.20.3 Quebec

The following parameter applies in many groups of parameters.

PYINC	Deflator to calculate previous year income

1.3.3.20.3.1   Child care credit

CCEATFLG	CCEA eligible->claimable transformation activation flag
CCEATFR	CCEA eligible->claimable fraction
CCEATLL	CCEA eligible->claimable lower limit
QCCEAOLD	Quebec CCEA old child limit
QCCEAYNG	Quebec CCEA young child limit
QCCEOPT	Quebec CCE calculation option [1=deduction,2=refundable credit]
QCCETCR	Refundable CCE credit rate [net income, % cce claimable]

1.3.3.20.3.2   Consumer tax credit

QFAMDED	Quebec Family related deduction on income in refundable credits
QSTRBCRD	Quebec sales tax rebate base credit
QSTRCHILD	Quebec sales tax rebate children dependent credit
QSTRFLAG	Quebec sales tax rebate activation flag
QSTRFTP3	Quebec sales tax rebate family type 3 credit
QSTRFTP4	Quebec sales tax rebate family type 4 credit
QSTRRR	Quebec sales tax rebate reduction rate
QSTRMAGE	Quebec sales tax rebate minimum age flag
QSTREXT	Quebec sales tax rebate extra amount

1.3.3.20.3.3   Family allowance tax credit

QFATCMIN	QFATC minimum benefit paid
QFATCMNK	QFATC Minimum benefits by kid rank
QFATCMRR	QFATC turn down income levels and reduction rate for married parents
QFATCMXK	QFATC Maximum benefits by kid rank
QFATCOPT	Quebec Family Allowance Tax Credit Option
QFATCSRR	QFATC turn down income levels and reduction rate for single parent
QFATCSUP	Quebec Family Allowance Tax Credit Supplement for single parent
QFATCTK	QFATC Take-up rates by total income
QFATD4K	QFATC turn down income for 4 children and more
QFATD4KI	QFATC turn down income increase by child for 4 children and more
QFATCK6	QFATC Supplement for kids under 6 in large families [#kids][#kids<6]
QFATCHIRR	QFATC High income reduction rate
QFATCHITD	QFATC High income turndown
QFATCK6PYR	QFATC supplement for kids under 6 phase out year proportion
QFATCK6YR	QFATC Supplement for kids under 6 phase out

	year
QFAMNETI	Quebec family allowance tax credit net income concept flag

1.3.3.20.3.4   Housing parent tax credit

QHPTC	Quebec Housing Parent Tax Credit
QHPTCFLG	Quebec Housing Parent Tax Credit activation flag
QHPTCOPT	Quebec Housing Parent Tax Credit Calculation option

1.3.3.20.3.5   Refundable Natural Caregivers tax credit

| QRNCGTC | Quebec Natural Caregivers Tax Credit |
| QRNCGFLG | Quebec Natural Caregivers Tax Credit activation flag |

1.3.3.20.3.6   Income definition

QEIA1	Quebec eligible income family type #1
QEIA2	Quebec eligible income family type #2
QEIA3	Quebec eligible income family type #3
QEIA4	Quebec eligible income family type #4
QEIA5	Quebec eligible income family type #5
QEIAA	Quebec eligible income aged amount
QMEDINC	Income definition for Que. refundable tax credit for medical expenses
QFAMDED	Quebec Family related deduction on income in refundable credits
QFAMFLG	Quebec family income deduction activation flag
QFAMRAT	Quebec family income rate

1.3.3.20.3.7   Property tax credit

QFAMDED	Quebec Family related deduction on income in refundable credits
QPTRGISB	Quebec property tax rebate GIS bonus
QPTRMTP	Quebec property tax minimum tax per person
QPTRMTR	Quebec property tax maximum tax for reduction
QPTRRR	Quebec property tax rebate reduction rate
QPTRTF	Quebec property tax fraction
QRTRFLAG	Quebec real estate rebate activation flag

1.3.3.20.3.8   Tax credit for medical expenses

QMRTCFLG	Quebec refundable tax credits for medical expenses activation flag
QMEDRMIN	Minimum earnings for Quebec refundable tax credit for medical expenses
QMEDRATE	Proportion of expenses allowed for refundable tax credit for medical expenses
QMEDRMAX	Maximum expenses allowed for Que. refundable tax credit for medical expenses
QMEDINC	Income definition for Que. refundable tax credit for medical expenses
QMEDRTD	Turndown level for Que. refundable tax credit for

	medical expenses
QMEDRRR	Reduction rate for the Que. refundable tax credit for medical expenses

1.3.3.20.3.9   Child Assistance refundable tax credit

QCAFLAG	Quebec Child Assistance refundable tax credit flag
QCATDC	Quebec Child Assistance Income Turndown for couples
QCATDS	Quebec Child Assistance Income Turndown for single parents
QCAMAX	Quebec Child Assistance Maximum [number of children]
QCAMIN	Quebec Child Assistance Minimum [number of children]
QCASPMAX	Quebec Child Assistance Maximum Single Parent additional credit
QCASPMIN	Quebec Child Assistance Minimum Single Parent additional credit
QCARR	Quebec Child Assistance Reduction Rate

1.3.3.20.3.10   Work Premium refundable tax credit

QWPFLAG	Quebec Work Premium refundable tax credit flag
QWPCR	Quebec Work Premium Credit Rate [family type]
QWPEIPI	Quebec Work Premium Employment Income Phase In [family type]
QWPMAX	Quebec Work Premium Maximum [family type]
QWPTD	Quebec Work Premium Income Turndown [family type]
QWPRR	Quebec Work Premium Reduction Rate

1.3.3.20.4   Ontario

OTXDVMAX	Maximum taxpayer dividend
OTXDVMIN	Minimum taxpayer dividend for people with non-zero taxes
OPYTAX	Estimate of previous year's Ontario taxes
OPTC	Ontario political contribution table [total donations,donation allowed]
OPTCBEN	Maximum Ontario political tax credit allowed
OPTCFLAG	Ontario political contribution refundable tax credit flag

1.3.3.20.4.1   Ontario property and sales tax credits

OTCNIBA	Ontario tax credit net income base amount
OSTCNIBA	Ontario seniors tax credit net income base amount
OSTCNIBC	Ontario seniors tax credit net income base amount for couples
OSTCFLAG	Ontario seniors tax credit claimed flag
OPRIR	Ontario property tax credit rental inclusion rate

OPCRA	Ontario property tax college residence amount
OPOCM	Ontario property tax maximum occupancy cost
OSPOCM	Ontario seniors property tax maximum occupancy cost
OPOCAR	Ontario property tax percent of occupancy cost
OSTCB	Ontario sales tax credit basic credit
OSTCS	Ontario sales tax credit spouse credit
OSTCD	Ontario sales tax credit dependant credit
OSTCP	Ontario sales tax credit percent of income
OSSTCP	Ontario seniors sales tax credit percent of income
OPSMAX	Ontario property/sales tax credit maximum
OSPSMAX	Ontario seniors property/sales tax credit maximum

1.3.3.20.5   Manitoba

| MANLTCF | Manitoba learning tax credit factor |
| MANLTMAX | Manitoba learning tax credit maximum amount per student |

1.3.3.20.5.1   Manitoba Property Taxes

MPRIR	Manitoba property tax credit rental inclusion rate
MPBXM	Manitoba property tax credit basic credit
MPAXM	Manitoba property tax credit senior citizen credit
MPFINCRR	Manitoba property tax credit family income reduction rate
MPMINC	Manitoba property tax credit minimum credit
MPMNTH	Manitoba property tax minimum threshold
MHMASOPT	Manitoba homeowner assistance option (1=Model 2=database)
MSCHFLAG	Manitoba school tax assistance activation flag
MSCHAGE	Manitoba school tax minimum age
MSCHMNTH	Manitoba school tax minimum threshold
MSCHTD	Manitoba school tax turndown
MSCHRND	Manitoba school tax assistance rounding unit
MSCHBXM	Manitoba school tax basic amount
MSCHRR	Manitoba school tax reduction rate

1.3.3.20.5.2   Manitoba Cost of Living Tax Credit

MCBXM	Manitoba cost-of-living basic credit
MCMXM	Manitoba cost-of-living married credit
MCEMXM	Manitoba cost-of-living married equivalent credit
MCAXM	Manitoba cost-of-living age credit
MCSAXM	Manitoba cost-of-living spouse age credit
MCDISEX	Manitoba cost-of-living disability credit
MCSDISEX	Manitoba cost-of-living spouse disabled credit
MCODISEX	Manitoba cost-of-living old disabled dependant credit
MCYCXM	Manitoba cost-of-living young dependants credit
MCFINCRR	Manitoba cost-of-living family income reduction

rate

MCMINAGE	Manitoba cost-of-living tax credit minimum age

1.3.3.20.6 Saskatchewan

SSTCFLAG	Sask. sales tax credit activation flag
SSTCBAS	Sask. sales tax credit base amount
SSTCBASTD	Sask. sales tax credit base amount turndown
SSTCSP	Sask. sales tax credit spousal amount
SSTCSPTD	Sask. sales tax credit spousal amount turndown
SSTCKID	Sask. sales tax credit child amount
SSTC1KIDTD	Sask. sales tax credit child amount turndown if only 1 child
SSTC2KIDTD	Sask. sales tax credit child amount turndown if more than 1 child
SSTCRR	Sask. sales tax credit reduction rate
SSTCBASPIR	Sask. sales tax credit base amount phase in rate
SSTCPI	Sask. sales tax credit phase in

1.3.3.20.6.1 Saskatchewan Sales Tax Credit for the calendar year

GSTCYFLG	GST credit calendar year calculation activation flag
SSTCBASP	Sask. sales tax credit base amount for 1st half of year
SSTCBASTDP	Sask. sales tax credit base amount turndown for 1st half of year
SSTCSPP	Sask. sales tax credit spousal amount for 1st half of year
SSTCSPTDP	Sask. sales tax credit spousal amount turndown for 1st half of year
SSTCKIDP	Sask. sales tax credit child amount for 1st half of year
SSTC1KIDTDP	Sask. sales tax credit child amount turndown if only 1 child for 1st half of year
SSTC2KIDTDP	Sask. sales tax credit child amount turndown if more than 1 child for 1st half of year
SSTCRRP	Sask. sales tax credit reduction rate for 1st half of year
SSTCBASPIRP	Sask. sales tax credit base amount phase in rate for 1st half of year
SSTCPI1P	Sask. sales tax credit phase in for 1st half of year
SSTCPI2P	Sask. sales tax credit phase in for 2nd half of year
PYINCP	Deflator to calculate income from 2 years prior

1.3.3.20.7 British Columbia

CSTCFLAG	British Columbia sales tax credit flag
CSTHINC	British Columbia family head income threshold (stc)
CSTSINC	British Columbia spousal income threshold top-up (stc)

CSTKINC	British Columbia kid income threshold top-up (stc)
CSTCR	British Columbia stc reduction rate
CSTC	British Columbia stc amount
CSTCKID	British Columbia stc amount for children
CPTCT	B.C. political contribution table [total donations,donation allowed]
CPTCBEN	Maximum B.C. political tax credit allowed
CPTCREF	British Columbia political tax credit refundable flag

1.3.4   Calculation of Total Income

CAPGIR	Capital gains inclusion rate
FDGUR	Federal dividend gross-up rate
FDGURLC	Federal dividend gross-up rate from large (eligible) corporations
DIVPLC	Percentage of dividends from large (eligible) corporations
SPLTPNSFLAG	Flag to split pension income
PENSPLTINCR	Increment by which to split pension income

1.3.5   Personal Taxes

1.3.5.1 Deductions from Total Income

REPNETFLAG	Social program repayments reduce net income flag

1.3.5.1.1   Employment Expense Deduction

ALEXPP	Proportion of other allowable employment expenses to use as deduction
FACTISENF	Scale-up factor for non-farm self-employment income

1.3.5.1.2   CPP/QPP Contributions

CPPXM	CPP/QPP exemptible earnings
YMPE	CPP/QPP maximum pensionable earnings
SECF	CPP/QPP contribution rate on self-employment earnings
WSCF	CPP/QPP contribution rate on employment earnings
WSCM	Ratio of self-employed to employed contribution fraction
CPPLT60	CPP/QPP Contributions Take up (under 60) by earnings with CPP income
CPP60T64	CPP/QPP Contributions Take up (60 - 64) by earnings with CPP income

CPPGT64	CPP/QPP Contributions Take up (over 64) by earnings with CPP income
CPPSEDEDFLG	CPP/QPP contribution deduction for self-employed earnings flag
CPPSEDFRC	CPP/QPP contribution deduction fraction for self-employed earnings

1.3.5.1.3 Child Care Expense Deduction

CCEATFLG	CCEA eligible->claimable transformation activation flag
CCEATLL	CCEA eligible->claimable lower limit
CCEATFR	CCEA eligible->claimable fraction
CCEAOAGE	CCEA Maximum eligible age for oldest child
CCEAYNG	CCEA young child limit
CCEAOLD	CCEA old child limit
CCEAEMPF	CCEA fraction of employment income (Limit `B')
CCESFLAG	CCE full-time student flag
CCEPTFLG	CCE part-time student flag
CCESYNG	CCEA young child limit for full-time students
CCESOLD	CCEA old child limit for full-time students
CCEROPT	Child care expense deduction recipient [1=mother,2=lower income]
CCEZOPT	CCE young kid optimization rules [1=use, 2=zero, 3=optimize]

1.3.5.2 Personal Tax Credits

1.3.5.2.1 Basic Exemption / Amount

BXM	Basic personal exemption/amount
BXMEXT	Basic personal amount extra top-up
BXMS	Basic personal exemption supplement
BXMSRR	Basic personal exemption supplement reduction rate
BXMSPI	Basic personal exemption supplement phase in

1.3.5.2.2 Age Exemption / Amount

AXM	Age amount
AXTD	Age amount net income turndown
AXRR	Age amount credit reduction rate
AXPI	Age amount phase in rate for 1994 and beyond

1.3.5.2.3 Married Exemption / Amount

MXM	Married exemption/amount
MXMT	Married exemption/amount turndown level
MXMEXT	Married amount extra top-up
MXMTEXT	Married amount turndown level extra top-up

1.3.5.2.4 Married Equivalent Exemption / Amount

EMXM	Married equivalent exemption/amount
EMXMT	Married equivalent exemption/amount turndown

	level
EMXMEXT	Married equivalent amount extra top-up
EMXMTEXT	Married equivalent amount turndown level extra top-up

1.3.5.2.5 Exemption / Amount for Dependent Children

YCXM1	Dependent child amount (1st child)
YCXM2	Dependent child amount (2nd child)
YCXM3	Dependent child amount (3rd ,etc.)
YCXMT	Dependent child exemption/amount turndown level

1.3.5.3 Other Deductions from Net Income

1.3.5.3.1 Pension Income Deduction / Amount

YPNDL	Maximum pension income deduction/amount

1.3.5.3.2 Medical Expense Deduction / Amount

MEDANF	Medical allowance lower limit net income fraction
MEDALL	Medical allowance maximum lower limit

1.3.5.3.3 Charitable Donation Deduction / Amount

CHATNF	Charitable donations maximum net income fraction
CHATL1	Charitable donations amount level 1
CHATR1	Charitable donations tax credit rate 1
CHATR2	Charitable donations tax credit rate 2

1.3.5.3.4 Disability Deduction / Amount

MAXDX	Maximum disability deduction/amount
ODISTC	Maximum infirm dependent 18 or older tax credit

1.3.5.3.5 Education Deduction / Amount

EDXPM	Education amount per month of full-time studies
EDXPMPT	Education amount per month of part-time studies
EDDISPT	Part time students with disabilities flag
MAXET	Maximum on transfer of education and tuition amount

1.3.5.3.6 Textbook Tax Credit

TEXTPMFT	Textbook amount per month of full-time studies
TEXTPMPT	Textbook amount per month of part-time studies

1.3.5.3.7 Caregiver Tax Credit

CGTC	Caregiver Tax Credit
CGTCFLG	Caregiver Tax Credit activation flag
CGTCOPT	Caregiver Tax Credit option (1=max, 2=greenbook)

1.3.5.3.8 Interest on Student Loans Tax Credit

INTSLFLG	Interest on Student Loans Tax Credit Activation Flag

1.3.5.3.9 Canada Employment Credit

EMPTXC	Canada Employment Credit

1.3.5.3.10 Child Tax Credit
CTCAMTPC   Child Tax Credit amount per child

1.3.5.4 Federal Taxes

1.3.5.4.1 UI Contributions
UIERNMAX	Maximum insurable earnings (UI and EI)
UIMINPCT	Exemption limit (percent of maximum insurable earnings) (UI only)
UIPF	UI contribution rate on earnings (UI and EI)
UIEIREF	EI contribution refund cut-in (EI only)
UIEIREFTK	EI contribution refund take up

1.3.5.4.2 CPP/QPP Contributions
CPPXM	CPP/QPP exemptible earnings
YMPE	CPP/QPP maximum pensionable earnings
SECF	CPP/QPP contribution rate on self-employment earnings
WSCF	CPP/QPP contribution rate on employment earnings
WSCM	Ratio of self-employed to employed contribution fraction
CPPLT60	CPP/QPP Contributions Take up (under 60) by earnings with CPP income
CPP60T64	CPP/QPP Contributions Take up (60 - 64) by earnings with CPP income
CPPGT64	CPP/QPP Contributions Take up (over 64) by earnings with CPP income
CPPSEDEDFLG	CPP/QPP contribution deduction for self-employed earnings flag
CPPSEDFRC	CPP/QPP contribution deduction fraction for self-employed earnings

1.3.5.4.3 Basic Federal Tax
FTX	Federal tax table [taxable income,basic federal tax]
FNTCR	Federal non-refundable tax credit rate
FDTCR	Federal dividend tax credit rate
FDTCRLC	Federal dividend tax credit rate from large (eligible) corporations

1.3.5.4.4 Federal Surtax
FSURL1	Federal surtax level 1
FSURR1	Federal surtax rate 1
FSURL2	Federal surtax level 2
FSURR2	Federal surtax rate 2

1.3.5.4.5 Federal Surtax Reduction
FSURTRMX	Maximum federal surtax reduction
FSURTRRR	Federal surtax reduction reduction rate
FSURTRRL	Federal surtax reduction reduction level

1.3.5.4.6 Federal Political Contribution

FPTC	Federal political contribution table [total donations,donation allowed]
FPTCBEN	Maximum federal political tax credit allowed

1.3.5.4.7 Labour Sponsored Funds Tax Credit

FLVCRT	Percent of labour-sponsored funds cost allowed as credit [prov]
FLVCMAX	Maximum labour-sponsored funds tax credit allowed

1.3.5.4.8 Federal Alternate Minimum Tax

AMTDIV	Alternative minimum tax: percentage of taxable dividends
AMTEX	Alternate minimum tax: exemption level
AMTFORTX	Alternative minimum tax: Foreign Income Tax Rate
AMTINCRT	Alternative minimum tax: Inclusion Rate
AMTNEGTI	Alternative minimum tax: Allow Negative Taxable Income Flag
AMTPRVDF	Alternative minimum tax: prov. tax difference definition[prov]
AMTSTK	Alternative minimum tax: Stock Option Proportion
AMTTX	Alternate minimum tax rate
AMTINCRT	Alternative minimum tax: Inclusion Rate
AMTDIVLC	Alternative minimum tax: percentage of eligible taxable dividends
AMTRPFLG	RRSP/RPP included in Alternate minimum tax (1=included)

1.3.5.4.9 Québec Tax Abatement

QTAP	Quebec tax abatement proportion of basic federal tax

1.3.5.5 Provincial Taxes

IMSHTOPT	Paid rent and property tax imputation option

1.3.5.5.1 Newfoundland

NPTF	Newfoundland provincial tax fraction
NPTC	Newfoundland political contribution table [total donations,donation allowed]
NPTCBEN	Maximum Newfoundland political tax credit allowed
NSCI	Newfoundland provincial tax above which surtax applies
NSF	Newfoundland provincial surtax rate
NSCI2	Newfoundland provincial surtax level 2
NSF2	Newfoundland provincial surtax rate 2
NSTCFLAG	NFLD sales tax credit activation flag
NSTCA	NFLD sales tax credit amount for adults

NSTCC	NFLD sales tax credit amount for children
NSTCR	NFLD sales tax credit reduction rate
NSTCL	NFLD sales tax credit reduction level
NLVCMAX	Maximum NFLD labour-sponsored funds tax credit allowed
NLVCRT	Percent of NFLD labour-sponsored funds cost allowed as credit
NLITRS	NFLD low income tax reduction single maximum
NLITRF	NFLD low income tax reduction family maximum
NLITRSIT	NFLD low income tax reduction single income threshold
NLITRFIT	NFLD low income tax reduction family income threshold
NLITRRR	NFLD low income tax reduction credit reduction rate

1.3.5.5.1.1   Newfoundland Tax on taxable income

NTXFLG	NFLD tax on taxable income activation flag
NMXM	NFLD married amount
NMXMT	NFLD married amount turndown level
NEMXM	NFLD equivalent to married amount
NEMXMT	NFLD equivalent to married turndown level
NPNTCR	NFLD provincial non-refundable tax credit rate
NBXM	NFLD Basic Personal Exemption/amount
NAXM	NFLD Age Amount
NAXRR	NFLD Age Amount credit reduction rate
NAXTD	NFLD Age Amount net income turndown
NYPNDL	NFLD Pension Income Deduction Amount
NMEDANF	NFLD Medical allowance lower limit net income fraction
NMEDALL	NFLD Medical allowance maximum lower limit
NCHATL1	NFLD Charitable Donations amount level 1
NCHATR1	NFLD Charitable Donations tax credit rate 1
NCHATR2	NFLD Charitable Donations tax credit rate 2
NMAXDX	NFLD Maximum Disability deduction/amount
NODISTC	NFLD Maximum infirm dependent 18 or older tax credit
NEDXPM	NFLD Education Amount per month of full-time studies
NEDXPMPT	NFLD Education Amount per month of part-time studies
NPTX	NFLD tax table [taxable income,basic provincial tax]
NMAXET	NFLD maximum on transfer of education and tuition amount
NCGTC	NFLD Caregiver Tax Credit

NCGTCFLG	NFLD Caregiver Tax Credit activation flag
NCGTCOPT	NFLD Caregiver Tax Credit Option (1=max, 2=greenbook)
NDTCR	NFLD dividend tax credit rate
NDTCRLC	NFLD dividend tax credit rate from large (eligible) corporations
NAMTOPT	NFLD alternative minimum tax option
NAMTTX	NFLD amt rate as tax on adjusted income
NAMTPCTF	NFLD amt rate as pct of additional fed tax due to minimum tax
NAMTPCTM	NFLD amt rate as pct of federal minimum tax amount

1.3.5.5.2   Prince Edward Island

PPTF	P.E.I. provincial tax fraction
PSCI	P.E.I. provincial tax above which surtax applies
PSF	P.E.I. provincial surtax rate
PPTC	P.E.I. political contribution table [total donations,donation allowed]
PPTCBEN	Maximum P.E.I. political tax credit allowed
PLVCMAX	Maximum P.E.I. labour-sponsored funds tax credit allowed
PLVCRT	Percent of P.E.I. labour-sponsored funds cost allowed as credit
PTRBAS	Base PEI low income tax reduction
PTRSP	PEI low income tax reduction for spouse or equivalent-to-spouse
PTRKID	PEI low income tax reduction for dependent child
PTRTD	PEI low income tax reduction Turndown
PTRRR	PEI low income tax reduction Reduction Rate

1.3.5.5.2.1   Prince Edward Island Tax on taxable income

PTXFLG	P.E.I. tax on taxable income activation flag
PMXM	P.E.I. married amount
PMXMT	P.E.I. married amount turndown level
PEMXM	P.E.I. equivalent to married amount
PEMXMT	P.E.I. equivalent to married turndown level
PPNTCR	P.E.I. provincial non-refundable tax credit rate
PBXM	P.E.I. Basic Personal Exemption/amount
PAXM	P.E.I. Age Amount
PAXRR	P.E.I. Age Amount credit reduction rate
PAXTD	P.E.I. Age Amount net income turndown
PYPNDL	P.E.I. Pension Income Deduction Amount
PMEDANF	P.E.I. Medical allowance lower limit net income fraction
PMEDALL	P.E.I. Medical allowance maximum lower limit
PCHATL1	P.E.I. Charitable Donations amount level 1
PCHATR1	P.E.I. Charitable Donations tax credit rate 1

PCHATR2	P.E.I. Charitable Donations tax credit rate 2
PMAXDX	P.E.I. Maximum Disability deduction/amount
PODISTC	P.E.I. Maximum infirm dependent 18 or older tax credit
PEDXPM	P.E.I. Education Amount per month of full-time studies
PEDXPMPT	P.E.I. Education Amount per month of part-time studies
PPTX	P.E.I. tax table [taxable income,basic provincial tax]
PMAXET	P.E.I. maximum on transfer of education and tuition amount
PYCTCAPM	P.E.I. Young Child Tax Credit Amount per Month
PYCTCPI	P.E.I. Young Child Tax Credit Phase in
PCGTC	P.E.I. Caregiver Tax Credit
PCGTCFLG	P.E.I. Caregiver Tax Credit activation flag
PCGTCOPT	P.E.I. Caregiver Tax Credit Option (1=max, 2=greenbook)
PDTCR	P.E.I. dividend tax credit rate
PDTCRLC	P.E.I. dividend tax credit rate from large (eligible) corporations
PAMTOPT	P.E.I. alternative minimum tax option
PAMTTX	P.E.I. amt rate as tax on adjusted income
PAMTPCTF	P.E.I. amt rate as pct of additional fed tax due to minimum tax
PAMTPCTM	P.E.I. amt rate as pct of federal minimum tax amount

1.3.5.5.3   Nova Scotia

VPTF	Nova Scotia provincial tax fraction
VSCI	Nova Scotia provincial tax above which surtax applies
VSCI2	Nova Scotia provincial tax above which surtax applies (2nd level)
VSF	Nova Scotia provincial surtax rate
VSF2	Nova Scotia provincial surtax rate (2nd level)
VPTC	Nova Scotia political contribution table [total donations,donation allowed]
VPTCBEN	Maximum Nova Scotia political tax credit allowed
VPHOPT	Nova Scotia pharmacare premium option (1=GIS, 2=income)
VPHPREM	Nova Scotia pharmacare premium
VPHTC	Nova Scotia pharmacare refundable tax credit
VPHTD	Nova Scotia pharmacare tax credit turndown
VPHTDC	Nova Scotia pharmacare tax credit turndown for

	couples
VPHRR	Nova Scotia pharmacare tax credit reduction rate
VTRBAS	Nova Scotia tax reduction basic amount
VTRSP	Nova Scotia tax reduction spouse amount
VTREM	Nova Scotia tax reduction equivalent to spouse amount
VTRKID	Nova Scotia tax reduction child amount
VTRTD	Nova Scotia tax reduction family income turndown
VTRRR	Nova Scotia tax reduction family income reduction rate
VLVCMAX	Maximum N.S. labour-sponsored funds tax credit allowed
VLVCRT	Percent of N.S. labour-sponsored funds cost allowed as credit

1.3.5.5.3.1   Nova Scotia Tax on taxable income

VTXFLG	N.S. tax on taxable income activation flag
VMXM	N.S. married amount
VMXMT	N.S. married amount turndown level
VEMXM	N.S. equivalent to married amount
VEMXMT	N.S. equivalent to married turndown level
VPNTCR	N.S. provincial non-refundable tax credit rate
VBXM	N.S. Basic Personal Exemption/amount
VAXM	N.S. Age Amount
VAXRR	N.S. Age Amount credit reduction rate
VAXTD	N.S. Age Amount net income turndown
VYPNDL	N.S. Pension Income Deduction Amount
VMEDANF	N.S. Medical allowance lower limit net income fraction
VMEDALL	N.S. Medical allowance maximum lower limit
VCHATL1	N.S. Charitable Donations amount level 1
VCHATR1	N.S. Charitable Donations tax credit rate 1
VCHATR2	N.S. Charitable Donations tax credit rate 2
VMAXDX	N.S. Maximum Disability deduction/amount
VODISTC	N.S. Maximum infirm dependent 18 or older tax credit
VEDXPM	N.S. Education Amount per month of full-time studies
VEDXPMPT	N.S. Education Amount per month of part-time studies
VPTX	N.S. tax table [taxable income,basic provincial tax]
VMAXET	N.S. maximum on transfer of education and tuition amount
VYCTCAPM	N.S. Young Child Tax Credit Amount per Month
VYCTCPI	N.S. Young Child Tax Credit Phase in

VCGTC	N.S. Caregiver Tax Credit
VCGTCFLG	N.S. Caregiver Tax Credit activation flag
VCGTCOPT	N.S. Caregiver Tax Credit Option (1=max, 2=greenbook)
VDTCR	N.S. dividend tax credit rate
VDTCRLC	N.S. dividend tax credit rate from large (eligible) corporations
VAMTOPT	N.S. alternative minimum tax option
VAMTTX	N.S. amt rate as tax on adjusted income
VAMTPCTF	N.S. amt rate as pct of additional fed tax due to minimum tax
VAMTPCTM	N.S. amt rate as pct of federal minimum tax amount

1.3.5.5.4   New Brunswick

BPTF	New Brunswick provincial tax fraction
BSCI	New Brunswick provincial tax above which surtax applies
BSF	New Brunswick provincial surtax rate
BPTC	New Brunsw. political contribution table [total donations,donation allowed]
BPTCBEN	Maximum New Brunswick political tax credit allowed
BLVCMAX	Maximum N.B. labour-sponsored funds tax credit allowed
BLVCRT	Percent of N.B. labour-sponsored funds cost allowed as credit
BTRBAS	Base N.B. low income tax reduction
BTRRR	N.B. low income tax reduction Reduction Rate
BTRSP	N.B. low income tax reduction for spouse or equivalent-to-spouse
BTRTD	N.B. low income tax reduction Turndown

1.3.5.5.4.1   New Brunswick Tax on taxable income

BTXFLG	N.B. tax on taxable income activation flag
BMXM	N.B. married amount
BMXMT	N.B. married amount turndown level
BEMXM	N.B. equivalent to married amount
BEMXMT	N.B. equivalent to married turndown level
BPNTCR	N.B. provincial non-refundable tax credit rate
BBXM	N.B. Basic Personal Exemption/amount
BAXM	N.B. Age Amount
BAXRR	N.B. Age Amount credit reduction rate
BAXTD	N.B. Age Amount net income turndown
BYPNDL	N.B. Pension Income Deduction Amount
BMEDANF	N.B. Medical allowance lower limit net income fraction

BMEDALL	N.B. Medical allowance maximum lower limit
BCHATL1	N.B. Charitable Donations amount level 1
BCHATR1	N.B. Charitable Donations tax credit rate 1
BCHATR2	N.B. Charitable Donations tax credit rate 2
BMAXDX	N.B. Maximum Disability deduction/amount
BODISTC	N.B. Maximum infirm dependent 18 or older tax credit
BEDXPM	N.B. Education Amount per month of full-time studies
BEDXPMPT	N.B. Education Amount per month of part-time studies
BPTX	N.B. tax table [taxable income,basic provincial tax]
BMAXET	N.B. maximum on transfer of education and tuition amount
BCGTC	N.B. Caregiver Tax Credit
BCGTCFLG	N.B. Caregiver Tax Credit activation flag
BCGTCOPT	N.B. Caregiver Tax Credit Option (1=max, 2=greenbook)
BDTCR	N.B. dividend tax credit rate
BDTCRLC	N.B. dividend tax credit rate from large (eligible) corporations
BAMTOPT	N.B. alternative minimum tax option
BAMTTX	N.B. amt rate as tax on adjusted income
BAMTPCTF	N.B. amt rate as pct of additional fed tax due to minimum tax
BAMTPCTM	N.B. amt rate as pct of federal minimum tax amount

1.3.5.5.5   Québec

1.3.5.5.5.1   Net income

When possible the parameters are grouped by type of credits, deductions, or exemptions. The following parameters are parameters that could not be grouped by type, or options and flags that activate specific sections of the code.

QSPLTPNSFLAG	Quebec flag to split pension income
QPENSPLTINCR	Quebec increment by which to split pension income
QALEXP	Quebec proportion of other allowable employment expenses to use
QCAPGIR	Quebec capital gains inclusion rate
QCPPOPT	Quebec CPP/QPP contribution deduction/credit option [1=deduction,2=credit]

QDGUR	Quebec dividend gross-up rate
QDGURLC	Quebec dividend gross-up rate from large (eligible) corporations
QDUESOPT	Quebec Dues Tax Credit option
QEAMAX	Quebec maximum employment allowance deduction
QEEXPDED	Quebec employment expenses deduction application flag
QEAP	Proportion of earnings for Quebec employment allowance deduction
QEMPDEDP	Quebec earned income deduction percent of income
QEMPDEDM	Quebec earned income deduction for workers maximum
QNTCR	Quebec nominal tax credit rate
QTUIOPT	Quebec tuition tax credit option
QUICOPT	Quebec UI contributions deduction/credit option [1=deduction,2=credit]
QNORTHDED	Quebec northern deductions - 0=for taxable income, 1=for net income
QCMPOPT	Quebec Complementary Credit option
QSTSCA	Quebec Single Tax System Complementary Amount
QSPBFLAG	Quebec inclusion of social program benefits in income flag
QNORFAMI	Quebec Northern Deductions from Family Tax Credit Income flag
QREPFAMI	Quebec repayment of UI/OAS benefits deduct from income flag
QTRSAFAM	Quebec Social Assistance Included in Family Tax Credit Income flag

| QTRWCFAM | Quebec Workers Compensation Included in Family Tax Credit Income flag |

1.3.5.5.5.1.1 Child Care Expenditures

CCEATFLG	CCEA eligible->claimable transformation activation flag
CCEATFR	CCEA eligible->claimable fraction
CCEATLL	CCEA eligible->claimable lower limit
QCCEAOLD	Quebec CCEA old child limit
QCCEAYNG	Quebec CCEA young child limit
QCCEOPT	Quebec CCE calculation option [1=deduction,2=refundable credit]

1.3.5.5.5.2 Taxable Income and Individual Exemptions

When possible the parameters are grouped by type of credits, deductions, or exemptions. The following parameters are parameters that could not be grouped by type or options and flags that activate specific sections of the code.

QBXM	Quebec basic personal exemption/amount
QCHATNF	Quebec charitable donations maximum % net income
QGIFTOPT	Quebec gifts as tax credit
QGIFTFLG	Quebec max to gifts to Federal/Province/Crown activation flag
QGIFTHCR	Quebec higher tax credit on large gifts activation flag
QGIFTL1	Quebec minimum gift limit subject to higher credit rate
QGFTCR	Quebec credit rate for gifts over upper limit
QMAXDX	Quebec maximum disability deduction/amount
QSFDISFLAG	Quebec Simplified Form Disability tax credit inclusion flag
QNTCR	Quebec nominal tax credit rate
QREPNETFG	Social program repayments reduce Quebec net income flag
QCALRFLG	Quebec combined age, living alone retirement credit

| QNFSDED | Quebec deduction of net federal supplements (SPA and GIS) from net income flag |
| QSADED | Quebec deduction of social assistance benefits from net income flag |

1.3.5.5.5.2.1   Age tax credit

QAXM	Quebec age exemption/amount
QAXPI	Quebec age exemption reduction phase in
QAXRR	Quebec age exemption reduction rate
QAXTD	Quebec age exemption income turn down

1.3.5.5.5.2.2   Health Services Fund

QHSC	Quebec Health Services Fund Contribution table
QHSCFLAG	Quebec Health Services Fund Contribution calculation flag
QHSOASFG	Quebec Health Services Fund Contribution OAS Deduction flag
QHSSFLSS	Quebec Health Services Fund Contrib. Allowable Losses Deduction flag
QHSSFUIR	Quebec Health Services Fund Contrib. UI/EI Repayment Deduction flag
QHSSFALM	Quebec Health Services Fund Contrib. Alimony Paid Deduction flag
QHSSFCAR	Quebec Health Services Fund Contrib. Carrying Charges Deduction flag

1.3.5.5.5.2.3   Medical Expenses

QMEDALL	Quebec medical allowance maximum lower limit
QMEDANF	Quebec medical allowance lower limit net income fraction
QMEDOPT	Quebec Medical Tax Credit option

1.3.5.5.5.2.4   Retirement income credit

QYPDL	Quebec deduction limit for pension income
QYPPI	Quebec deduction phase-in for pension income
QYPRR	Quebec deduction reduction rate for pension income
QYPTD	Quebec deduction turn down for pension income

1.3.5.5.5.3   Family related deductions or credits

When possible the parameters are grouped by type of credits, deductions, or exemptions. The following parameters are parameters that could not be grouped by type or options and flags that activate specific sections of the code.

| QBXM | Quebec basic personal exemption/amount |
| QNTCR | Quebec nominal tax credit rate |

QCALRFLG	Quebec combined age, living alone retirement credit

1.3.5.5.5.3.1 Dependant exemption/credit

QYCXM1	Quebec dependent child #1 amount
QYCXM2	Quebec dependent child #2 amount
QODISTC	Quebec infirm dependent amount (18 and over)
QDTCNCA1	Quebec Dependent Tax Credit Amount for first dependent without child assistance
QDTCNCA2	Quebec Dependent Tax Credit Amount for other dependents without child assistance
QDTCSPA	Quebec Dependent Tax Credit Single Parent Amount (no child assistance)
QPSXM	Quebec post-secondary exemption/amount
QPSXMINC	Quebec income ratio for post-secondary exemption/amount
QTPCFLG	Quebec transfer of recognized parental contribution to education activation flag
QESSNEEDS	Quebec essential needs for transfer of parental contributions

1.3.5.5.5.3.2 Living alone exemption/credit

QLAXM	Quebec living alone exemption/amount
QLAXPI	Quebec living alone phase-in
QLAXRR	Quebec living alone reduction rate
QLAXTD	Quebec living alone turn down
QLPXM	Quebec lone parent exemption/amount
QLAXOLDDEP	Quebec living alone amount if all dependents 18 or over

1.3.5.5.5.3.3 Married exemption/credit

QMXM	Quebec married exemption/amount

1.3.5.5.5.3.4 Medical exemption/credit

QMEDANF	Quebec medical allowance lower limit net income fraction
QMEDOPT	Quebec Medical Tax Credit option

1.3.5.5.5.4   Taxable income and non-refundable credits

When possible the parameters are grouped by type of credits, deductions, or exemptions. The following parameters are parameters that could not be grouped by type or options and flags that activate specific sections of the code.

QBXM	Quebec basic personal exemption/amount

QCRDFLG	Quebec income credit flag [1=if social contribution are deducted]

QDTCR	Quebec dividend tax credit rate

QDTCRLC	Quebec dividend tax credit rate from large (eligible) corporations
QDUESOPT	Quebec Dues Tax Credit option
QNTCR	Quebec nominal tax credit rate
QTUIOPT	Quebec tuition tax credit option
QINTSLTC	Quebec student loan interest tax credit flag
QTUITRFFLG	Quebec flag to allow transfer of tuition tax credit to parents
QTX	Quebec income tax table [taxable income,basic provincial tax]
QITSFSEW	Quebec improved tax system for self-employed worker activation flag
QITSSEF	Quebec percentage of self-employ CPP/QPP contributions to convert to deduction

1.3.5.5.5.4.1   Alternative minimum tax

QAMTCBX	Quebec Alternative Minimum Tax Calculate Basic Exemption
QAMTDIV	Quebec Alternative Minimum Tax Taxable Dividend Limit
QAMTCAPR	Quebec Alternative Minimum Tax Capital inclusion rate
QAMTNEGTI	Quebec Alternative Minimum Tax Allow Negative Taxable Income
QAMTRITC	Quebec Alternative Minimum Tax Retirement Income Credit Deduction
QAMTRPFLG	RRSP/RPP included in Quebec Alternative Minimum Tax (1=include)
QAMTTX	QAMTX tax rate
QAMTX	QAMTX exemption level
QAMTXFLG	Quebec alternative minimum tax, QAMTX, activation flag
QAMTXREF	Quebec alternative minimum tax 1995 reform indicator (flag)
QAMTXSTKFLG	QAMTX stock option deduction inclusion (1=stk can be deducted)
QAMTSTTC	Quebec Alternative Minimum Tax Spouse Transfer of Tax Credits Flag
QCAPAMTX	QAMTX taxable capital ratio
QCAPGIR	Quebec capital gains inclusion rate

| QDGUR | Quebec dividend gross-up rate |

1.3.5.5.5.4.2 Child care credit

CCEATFLG	CCEA eligible->claimable transformation activation flag
CCEATFR	CCEA eligible->claimable fraction
CCEATLL	CCEA eligible->claimable lower limit
QCCEAOLD	Quebec CCEA old child limit
QCCEAYNG	Quebec CCEA young child limit
QCCEOPT	Quebec CCE calculation option [1=deduction,2=refundable credit]
QCCETCR	Refundable CCE credit rate [net income, % cce claimable]
QCCEEIFLG	Quebec Refundable CCE EI Benefits in Earned Income flag
QCCEEITST	Quebec Refundable CCE Earned Income Test flag

1.3.5.5.5.4.3 Family Tax Reduction

QFTRA1	Quebec family tax reduction family type #1
QFTRA2	Quebec family tax reduction family type #2
QFTRA3	Quebec family tax reduction family type #3
QFTRA4	Quebec family tax reduction family type #4
QFTRFLAG	Quebec family tax reduction activation flag
QFTRRR	Quebec family tax reduction reduction rate

1.3.5.5.5.4.4 Political Contribution

QPTC	Quebec political contribution table [total donations,donation allowed]
QPTCBEN	Maximum Quebec political tax credit allowed
QPCOPT	Quebec political contribution option
QPCTR	Quebec political contribution tax rates

1.3.5.5.5.4.5 Labour sponsored funds tax credit

| QLVCMAX | Maximum Quebec labour-sponsored funds tax credit allowed |
| QLVCRT | Percent of Quebec labour-sponsored funds cost allowed as credit |

1.3.5.5.5.4.6 Surtax and Anti-Poverty Fund

QHSCI	Quebec surtax first cut-in level
QHSCI2	Quebec surtax second cut-in level
QHSF	Quebec surtax first level rate
QHSF2	Quebec surtax second level rate
QAPFFLG	Quebec anti-poverty fund activation flag
QAPFRAT	Quebec anti-poverty fund rate

1.3.5.5.5.4.7 Tax reduction

| QTRBE | Quebec Tax Reduction Breakeven |
| QTROPT | Quebec Tax Reduction calculation option 1=universal 2=income tested |

QTRP	Quebec tax Reduction proportion

1.3.5.5.5.4.8 Simplified Tax System

QSFOPT	Quebec Simplified Form Option (1=general 2=simplified 3=optimized)
QSFTC	Quebec Simplified Form tax credit
QSFTXCR	Quebec Simplified Form - transfer unused credits to spouse under either tax system
QSFDED	Quebec Simplified Form - additional deductions for net income calculation flag
QSFSMXI	Quebec simplified form spouse maximum income for work sheet
QSFDISFLAG	Quebec Simplified Form Disability tax credit inclusion flag
QSFMEDFLAG	Quebec Simplified Form medical expense tax credit inclusion flag

1.3.5.5.5.5   Refundable Tax Credits

The following parameter applies in many groups of parameters.

PYINC	Deflator to calculate previous year income

1.3.5.5.5.5.1 Child care credit

CCEATFLG	CCEA eligible->claimable transformation activation flag
CCEATFR	CCEA eligible->claimable fraction
CCEATLL	CCEA eligible->claimable lower limit
QCCEAOLD	Quebec CCEA old child limit
QCCEAYNG	Quebec CCEA young child limit
QCCEOPT	Quebec CCE calculation option [1=deduction,2=refundable credit]
QCCETCR	Refundable CCE credit rate [net income, % cce claimable]

1.3.5.5.5.5.2 Consumer tax credit

QFAMDED	Quebec Family related deduction on income in refundable credits
QSTRBCRD	Quebec sales tax rebate base credit
QSTRCHILD	Quebec sales tax rebate children dependent credit
QSTRFLAG	Quebec sales tax rebate activation flag
QSTRFTP3	Quebec sales tax rebate family type 3 credit
QSTRFTP4	Quebec sales tax rebate family type 4 credit
QSTRRR	Quebec sales tax rebate reduction rate
QSTRMAGE	Quebec sales tax rebate minimum age flag
QSTREXT	Quebec sales tax rebate extra amount

1.3.5.5.5.5.3 Family allowance tax credit

QFATCMIN	QFATC minimum benefit paid
QFATCMNK	QFATC Minimum benefits by kid rank
QFATCMRR	QFATC turn down income levels and reduction rate for married parents

QFATCMXK	QFATC Maximum benefits by kid rank
QFATCOPT	Quebec Family Allowance Tax Credit Option
QFATCSRR	QFATC turn down income levels and reduction rate for single parent
QFATCSUP	Quebec Family Allowance Tax Credit Supplement for single parent
QFATCTK	QFATC Take-up rates by total income
QFATD4K	QFATC turn down income for 4 children and more
QFATD4KI	QFATC turn down income increase by child for 4 children and more
QFATCK6	QFATC Supplement for kids under 6 in large families [#kids][#kids<6]
QFATCHIRR	QFATC High income reduction rate
QFATCHITD	QFATC High income turndown
QFATCK6PYR	QFATC supplement for kids under 6 phase out year proportion
QFATCK6YR	QFATC Supplement for kids under 6 phase out year
QFAMNETI	Quebec family allowance tax credit net income concept flag

1.3.5.5.5.5.4   Housing parent tax credit

QHPTC	Quebec Housing Parent Tax Credit
QHPTCFLG	Quebec Housing Parent Tax Credit activation flag
QHPTCOPT	Quebec Housing Parent Tax Credit Calculation option

1.3.5.5.5.5.5   Refundable Natural Caregivers tax credit

| QRNCGTC | Quebec Natural Caregivers Tax Credit |
| QRNCGFLG | Quebec Natural Caregivers Tax Credit activation flag |

1.3.5.5.5.5.6   Income definition

QEIA1	Quebec eligible income family type #1
QEIA2	Quebec eligible income family type #2
QEIA3	Quebec eligible income family type #3
QEIA4	Quebec eligible income family type #4
QEIA5	Quebec eligible income family type #5
QEIAA	Quebec eligible income aged amount
QMEDINC	Income definition for Que. refundable tax credit for medical expenses
QFAMDED	Quebec Family related deduction on income in refundable credits
QFAMFLG	Quebec family income deduction activation flag
QFAMRAT	Quebec family income rate

1.3.5.5.5.5.7   Property tax credit

| QFAMDED | Quebec Family related deduction on income in |

	refundable credits
QPTRGISB	Quebec property tax rebate GIS bonus
QPTRMTP	Quebec property tax minimum tax per person
QPTRMTR	Quebec property tax maximum tax for reduction
QPTRRR	Quebec property tax rebate reduction rate
QPTRTF	Quebec property tax fraction
QRTRFLAG	Quebec real estate rebate activation flag

1.3.5.5.5.5.8   Tax credit for medical expenses

QMRTCFLG	Quebec refundable tax credits for medical expenses activation flag
QMEDRMIN	Minimum earnings for Quebec refundable tax credit for medical expenses
QMEDRATE	Proportion of expenses allowed for refundable tax credit for medical expenses
QMEDRMAX	Maximum expenses allowed for Que. refundable tax credit for medical expenses
QMEDINC	Income definition for Que. refundable tax credit for medical expenses
QMEDRTD	Turndown level for Que. refundable tax credit for medical expenses
QMEDRRR	Reduction rate for the Que. refundable tax credit for medical expenses

1.3.5.5.5.5.9   Child Assistance refundable tax credit

QCAFLAG	Quebec Child Assistance refundable tax credit flag
QCATDC	Quebec Child Assistance Income Turndown for couples
QCATDS	Quebec Child Assistance Income Turndown for single parents
QCAMAX	Quebec Child Assistance Maximum [number of children]
QCAMIN	Quebec Child Assistance Minimum [number of children]
QCASPMAX	Quebec Child Assistance Maximum Single Parent additional credit
QCASPMIN	Quebec Child Assistance Minimum Single Parent additional credit
QCARR	Quebec Child Assistance Reduction Rate

1.3.5.5.5.5.10 Work Premium refundable tax credit

QWPFLAG	Quebec Work Premium refundable tax credit flag
QWPCR	Quebec Work Premium Credit Rate [family type]
QWPEIPI	Quebec Work Premium Employment Income Phase In [family type]
QWPMAX	Quebec Work Premium Maximum [family type]
QWPTD	Quebec Work Premium Income Turndown [family type]

QWPRR	Quebec Work Premium Reduction Rate

1.3.5.5.6   Ontario

OPTF	Ontario provincial tax fraction
OFTCOPT	Ontario foreign tax credit application option
OSSML	Ontario surtax first cut-in level
OSSML2	Ontario surtax second cut-in level
OSSMR	Ontario surtax first level rate
OSSMR2	Ontario surtax second level rate
OPTC	Ontario political contribution table [total donations,donation allowed]
OPTCBEN	Maximum Ontario political tax credit allowed
OPTCFLAG	Ontario political contribution refundable tax credit flag
OLVCMAX	Maximum Ont. labour-sponsored funds tax credit allowed
OLVCRT	Percent of Ont. labour-sponsored funds cost allowed as credit
OTXDVMAX	Maximum taxpayer dividend
OTXDVMIN	Minimum taxpayer dividend for people with non-zero taxes
OPYTAX	Estimate of previous year's Ontario taxes
OHPFLAG	Ontario Health Premium activation flag
OHPBASE	Ontario Health Premium table [taxable income,premium]
OHPPI	Ontario Health Premium program phase in

1.3.5.5.6.1   Ontario Tax Reduction

OTRBPA	Ontario tax reduction basic personal amount
OTRDCA	Ontario tax reduction dependant child amount
OTRDDA	Ontario tax reduction disabled dependant amount
OTRFP	Ontario tax reduction personal amount multiplier
OTRF	Ontario tax reduction Ontario tax multiplier

1.3.5.5.6.2   Ontario property and sales tax credits

OTCNIBA	Ontario tax credit net income base amount
OSTCNIBA	Ontario seniors tax credit net income base amount
OSTCNIBC	Ontario seniors tax credit net income base amount for couples
OSTCFLAG	Ontario seniors tax credit claimed flag
OPRIR	Ontario property tax credit rental inclusion rate
OPCRA	Ontario property tax college residence amount
OPOCM	Ontario property tax maximum occupancy cost
OSPOCM	Ontario seniors property tax maximum occupancy cost
OPOCAR	Ontario property tax percent of occupancy cost
OSTCB	Ontario sales tax credit basic credit
OSTCS	Ontario sales tax credit spouse credit
OSTCD	Ontario sales tax credit dependant credit

OSTCP	Ontario sales tax credit percent of income
OSSTCP	Ontario seniors sales tax credit percent of income
OPSMAX	Ontario property/sales tax credit maximum
OSPSMAX	Ontario seniors property/sales tax credit maximum

1.3.5.5.6.3   Ontario Employer Health Tax

OEHTFLAG	OEHT - Ontario Employer Health Tax Flag
OEHTDRR	OEHT - Income Tax Deduction Rate
OEHTEX	OEHT - Exemption
OEHTRR1	OEHT - Rate 1
OEHTRR2	OEHT - Rate 2
OEHTRR3	OEHT - Rate 3
OEHTTD1	OEHT - Turndown 1
OEHTTD2	OEHT - Turndown 2

1.3.5.5.6.4   Ontario Tax on taxable income

OTXFLG	Ont. tax on taxable income activation flag
OMXM	Ont. married amount
OMXMT	Ont. married amount turndown level
OEMXM	Ont. equivalent to married amount
OEMXMT	Ont. equivalent to married turndown level
OPNTCR	Ont. provincial non-refundable tax credit rate
OBXM	Ont. Basic Personal Exemption/amount
OAXM	Ont. Age Amount
OAXRR	Ont. Age Amount credit reduction rate
OAXTD	Ont. Age Amount net income turndown
OYPNDL	Ont. Pension Income Deduction Amount
OMEDANF	Ont. Medical allowance lower limit net income fraction
OMEDALL	Ont. Medical allowance maximum lower limit
OCHATL1	Ont. Charitable Donations amount level 1
OCHATR1	Ont. Charitable Donations tax credit rate 1
OCHATR2	Ont. Charitable Donations tax credit rate 2
OMAXDX	Ont. Maximum Disability deduction/amount
OODISTC	Ont. Maximum infirm dependent 18 or older tax credit
OEDXPM	Ont. Education Amount per month of full-time studies
OEDXPMPT	Ont. Education Amount per month of part-time studies
OPTX	Ont. tax table [taxable income,basic provincial tax]
OMAXET	Ont. maximum on transfer of education and tuition amount
OCGTC	Ont. Caregiver Tax Credit
OCGTCFLG	Ont. Caregiver Tax Credit activation flag
OCGTCOPT	Ont. Caregiver Tax Credit Option (1=max,

	2=greenbook)
ODTCR	Ont. dividend tax credit rate
ODTCRLC	Ont. dividend tax credit rate from large (eligible) corporations
OAMTOPT	Ont. alternative minimum tax option
OAMTTX	Ont. amt rate as tax on adjusted income
OAMTPCTF	Ont. amt rate as pct of additional fed tax due to minimum tax
OAMTPCTM	Ont. amt rate as pct of federal minimum tax amount
OCGIRFLG	Ont. Capital Gains Inclusion Rate Activation Flag
OCAPGIR	Ont. Capital Gains Inclusion Rate

1.3.5.5.7   Manitoba

MPTF	Manitoba provincial tax fraction
MNITR	Manitoba net income tax rate
MPTC	Manitoba political contribution table [total donations,donation allowed]
MPTCBEN	Maximum Manitoba political tax credit allowed
MANLTCF	Manitoba learning tax credit factor
MANLTMAX	Manitoba learning tax credit maximum amount per student
MLVCMAX	Maximum Man. labour-sponsored funds tax credit allowed
MLVCRT	Percent of Man. labour-sponsored funds cost allowed as credit

1.3.5.5.7.1   Manitoba Cost of Living Tax Credit

MCBXM	Manitoba cost-of-living basic credit
MCMXM	Manitoba cost-of-living married credit
MCEMXM	Manitoba cost-of-living married equivalent credit
MCAXM	Manitoba cost-of-living age credit
MCSAXM	Manitoba cost-of-living spouse age credit
MCDISEX	Manitoba cost-of-living disability credit
MCSDISEX	Manitoba cost-of-living spouse disabled credit
MCODISEX	Manitoba cost-of-living old disabled dependant credit
MCYCXM	Manitoba cost-of-living young dependants credit
MCFINCRR	Manitoba cost-of-living family income reduction rate
MCMINAGE	Manitoba cost-of-living tax credit minimum age

1.3.5.5.7.2   Manitoba Tax Reduction

MRBXM	Manitoba tax reduction basic credit
MRMXM	Manitoba tax reduction married credit
MREMXM	Manitoba tax reduction married equivalent credit
MRAXM	Manitoba tax reduction age credit
MRSAXM	Manitoba tax reduction spouse age credit

MRDISEX	Manitoba tax reduction disability credit
MRODISEX	Manitoba tax reduction old disabled dependant credit
MRYCXM	Manitoba tax reduction young dependants credit
MTRNIOS	Manitoba tax reduction net income offset

1.3.5.5.7.3   Manitoba Surtax

MSBXM	Manitoba surtax basic credit
MSMXM	Manitoba surtax married credit
MSEMXM	Manitoba surtax married equivalent credit
MSAXM	Manitoba surtax age credit
MSSAXM	Manitoba surtax spouse age credit
MSDISEX	Manitoba surtax disability credit
MSODISEX	Manitoba surtax old disabled dependant credit
MSYCXM	Manitoba surtax young dependants credit

1.3.5.5.7.4   Manitoba Property Taxes

MPRIR	Manitoba property tax credit rental inclusion rate
MPBXM	Manitoba property tax credit basic credit
MPAXM	Manitoba property tax credit senior citizen credit
MPFINCRR	Manitoba property tax credit family income reduction rate
MPMINC	Manitoba property tax credit minimum credit
MPMNTH	Manitoba property tax minimum threshold
MHMASOPT	Manitoba homeowner assistance option (1=Model 2=database)
MSCHFLAG	Manitoba school tax assistance activation flag
MSCHAGE	Manitoba school tax minimum age
MSCHMNTH	Manitoba school tax minimum threshold
MSCHTD	Manitoba school tax turndown
MSCHRND	Manitoba school tax assistance rounding unit
MSCHBXM	Manitoba school tax basic amount
MSCHRR	Manitoba school tax reduction rate

1.3.5.5.7.5   Manitoba Tax on taxable income

MTXFLG	Man. tax on taxable income activation flag
MMXM	Man. married amount
MMXMT	Man. married amount turndown level
MEMXM	Man. equivalent to married amount
MEMXMT	Man. equivalent to married turndown level
MPNTCR	Man. provincial non-refundable tax credit rate
MBXM	Man. Basic Personal Exemption/amount
MAXM	Man. Age Amount
MAXRR	Man. Age Amount credit reduction rate
MAXTD	Man. Age Amount net income turndown
MYPNDL	Man. Pension Income Deduction Amount
MMEDANF	Man. Medical allowance lower limit net income fraction
MMEDALL	Man. Medical allowance maximum lower limit

MCHATL1	Man. Charitable Donations amount level 1
MCHATR1	Man. Charitable Donations tax credit rate 1
MCHATR2	Man. Charitable Donations tax credit rate 2
MMAXDX	Man. Maximum Disability deduction/amount
MODISTC	Man. Maximum infirm dependent 18 or older tax credit
MEDXPM	Man. Education Amount per month of full-time studies
MEDXPMPT	Man. Education Amount per month of part-time studies
MPTX	Man. tax table [taxable income,basic provincial tax]
MMAXET	Man. maximum on transfer of education and tuition amount
MCGTC	Man. Caregiver Tax Credit
MCGTCFLG	Man. Caregiver Tax Credit activation flag
MCGTCOPT	Man. Caregiver Tax Credit Option (1=max, 2=greenbook)
MDTCR	Man. dividend tax credit rate
MDTCRLC	Man. dividend tax credit rate from large (eligible) corporations
MAMTOPT	Man. alternative minimum tax option
MAMTTX	Man. amt rate as tax on adjusted income
MAMTPCTF	Man. amt rate as pct of additional fed tax due to minimum tax
MAMTPCTM	Man. amt rate as pct of federal minimum tax amount
MAMTFTCFLG	Man. amt flag for provincial foreign tax credit

1.3.5.5.8 Saskatchewan

SPTF	Saskatchewan provincial tax fraction
SFTAX	Saskatchewan provincial flat surtax rate on net income
SDSRA	Saskatchewan deficit surtax reduction rate
SDSF	Saskatchewan provincial deficit surtax fraction
SSF	Saskatchewan provincial high income surtax fraction
SSCI	Saskatchewan surtax cut-in
STRBR	Saskatchewan basic provincial tax reduction
SSTR	Saskatchewan spousal & married equivalent tax reduction
STRCL	Saskatchewan child tax reduction limit
STRPC	Saskatchewan tax reduction per child
STRSC	Saskatchewan tax reduction for senior citizens
STRRR	Saskatchewan tax reduction reduction rate
STRBA	Saskatchewan tax reduction base amount
SPTC	Saskatchewan political contribution table [total

	donations,donation allowed]
SPTCBEN	Maximum Saskatchewan political tax credit allowed
SLVCMAX	Maximum Sask. labour-sponsored funds tax credit allowed
SLVCRT	Percent of Sask. labour-sponsored funds cost allowed as credit
SSTCFLAG	Sask. sales tax credit activation flag
SSTCBAS	Sask. sales tax credit base amount
SSTCBASTD	Sask. sales tax credit base amount turndown
SSTCSP	Sask. sales tax credit spousal amount
SSTCSPTD	Sask. sales tax credit spousal amount turndown
SSTCKID	Sask. sales tax credit child amount
SSTC1KIDTD	Sask. sales tax credit child amount turndown if only 1 child
SSTC2KIDTD	Sask. sales tax credit child amount turndown if more than 1 child
SSTCRR	Sask. sales tax credit reduction rate
SSTCBASPIR	Sask. sales tax credit base amount phase in rate
SSTCPI	Sask. sales tax credit phase in

1.3.5.5.8.1   Saskatchewan Sales Tax Credit for the calendar year

GSTCYFLG	GST credit calendar year calculation activation flag
SSTCBASP	Sask. sales tax credit base amount for 1st half of year
SSTCBASTDP	Sask. sales tax credit base amount turndown for 1st half of year
SSTCSPP	Sask. sales tax credit spousal amount for 1st half of year
SSTCSPTDP	Sask. sales tax credit spousal amount turndown for 1st half of year
SSTCKIDP	Sask. sales tax credit child amount for 1st half of year
SSTC1KIDTDP	Sask. sales tax credit child amount turndown if only 1 child for 1st half of year
SSTC2KIDTDP	Sask. sales tax credit child amount turndown if more than 1 child for 1st half of year
SSTCRRP	Sask. sales tax credit reduction rate for 1st half of year
SSTCBASPIRP	Sask. sales tax credit base amount phase in rate for 1st half of year
SSTCPI1P	Sask. sales tax credit phase in for 1st half of year
SSTCPI2P	Sask. sales tax credit phase in for 2nd half of year
PYINCP	Deflator to calculate income from 2 years prior

1.3.5.5.8.2   Saskatchewan Tax on taxable income

STXFLG	Sask. tax on taxable income activation flag

SMXM	Sask. married amount
SMXMT	Sask. married amount turndown level
SEMXM	Sask. equivalent to married amount
SEMXMT	Sask. equivalent to married turndown level
SPNTCR	Sask. provincial non-refundable tax credit rate
SBXM	Sask. Basic Personal Exemption/amount
SAXM	Sask. Age Amount
SAXRR	Sask. Age Amount credit reduction rate
SAXTD	Sask. Age Amount net income turndown
SYPNDL	Sask. Pension Income Deduction Amount
SMEDANF	Sask. Medical allowance lower limit net income fraction
SMEDALL	Sask. Medical allowance maximum lower limit
SCHATL1	Sask. Charitable Donations amount level 1
SCHATR1	Sask. Charitable Donations tax credit rate 1
SCHATR2	Sask. Charitable Donations tax credit rate 2
SMAXDX	Sask. Maximum Disability deduction/amount
SODISTC	Sask. Maximum infirm dependent 18 or older tax credit
SEDXPM	Sask. Education Amount per month of full-time studies
SEDXPMPT	Sask. Education Amount per month of part-time studies
SPTX	Sask. tax table [taxable income,basic provincial tax]
SMAXET	Sask. maximum on transfer of education and tuition amount
SCGTC	Sask. Caregiver Tax Credit
SCGTCFLG	Sask. Caregiver Tax Credit activation flag
SCGTCOPT	Sask. Caregiver Tax Credit Option (1=max, 2=greenbook)
SDTCR	Sask. dividend tax credit rate
SDTCRLC	Sask. dividend tax credit rate from large (eligible) corporations
SAMTOPT	Sask. alternative minimum tax option
SAMTTX	Sask. amt rate as tax on adjusted income
SAMTPCTF	Sask. amt rate as pct of additional fed tax due to minimum tax
SAMTPCTM	Sask. amt rate as pct of federal minimum tax amount
SCNTC	Sask. non-refundable child tax credit amt per child
SSSTC	Sask. senior supplement tax credit

1.3.5.5.9 Alberta

APTF	Alberta provincial tax fraction
ASCI	Alberta surtax cut-in

ASF	Alberta surtax fraction
AFTAX	Alberta flat surtax rate on taxable income
ATRBC	Alberta tax reduction basic claim
ATRF	Alberta tax reduction fraction
APTC	Alberta political contribution table [total donations,donation allowed]
APTCBEN	Maximum Alberta political tax credit allowed
ARESREB	Alberta Resource Rebate Amount

1.3.5.5.9.1   Alberta Health Care Insurance Plan

AHCIPFLG	Alberta Health Care Insurance Plan activation flag
AHCIPINCFLG	Alberta Health Care Insurance Plan flag to give to highest earner
AHCIPS	Alberta Health Care Insurance Plan Single Premium
AHCIPF	Alberta Health Care Insurance Plan Family Premium
AHCIPSR	Alberta Health Care Insurance Plan Subsidy Rate
AHCIPSOPT	Alberta Health Care Insurance Plan Subsidy option (1=table, 2=flat rate)
AHCIPIT	Alberta Health Care Insurance Plan Income Threshold [family type]
AHCIPSSB	Alberta Health Care Insurance Plan Single Subsidy Table
AHCIPFSB	Alberta Health Care Insurance Plan Family Subsidy Table
AHCIPSPI	Alberta Health Care Insurance Plan Senior Exemption Phase In

1.3.5.5.9.2   Alberta Tax on taxable income

ATXFLG	Alta tax on taxable income activation flag
AMXM	Alta married amount
AMXMT	Alta married amount turndown level
AEMXM	Alta equivalent to married amount
AEMXMT	Alta equivalent to married turndown level
APNTCR	Alta provincial non-refundable tax credit rate
ABXM	Alta Basic Personal Exemption/amount
AAXM	Alta Age Amount
AAXRR	Alta Age Amount credit reduction rate
AAXTD	Alta Age Amount net income turndown
AYPNDL	Alta Pension Income Deduction Amount
AMEDANF	Alta Medical allowance lower limit net income fraction
AMEDALL	Alta Medical allowance maximum lower limit
ACHATL1	Alta Charitable Donations amount level 1
ACHATR1	Alta Charitable Donations tax credit rate 1

ACHATR2	Alta Charitable Donations tax credit rate 2
AMAXDX	Alta Maximum Disability deduction/amount
AODISTC	Alta Maximum infirm dependent 18 or older tax credit
AEDXPM	Alta Education Amount per month of full-time studies
AEDXPMPT	Alta Education Amount per month of part-time studies
APTX	Alta tax table [taxable income,basic provincial tax]
AMAXET	Alta maximum on transfer of education and tuition amount
ACGTC	Alta Caregiver Tax Credit
ACGTCFLG	Alta Caregiver Tax Credit activation flag
ACGTCOPT	Alta Caregiver Tax Credit Option (1=max, 2=greenbook)
ADTCR	Alta dividend tax credit rate
ADTCRLC	Alta dividend tax credit rate from large (eligible) corporations
AAMTOPT	Alta alternative minimum tax option
AAMTTX	Alta amt rate as tax on adjusted income
AAMTPCTF	Alta amt rate as pct of additional fed tax due to minimum tax
AAMTPCTM	Alta amt rate as pct of federal minimum tax amount

1.3.5.5.10   British Columbia

CPTF	British Columbia provincial tax fraction
CSCI	British Columbia surtax first cut-in level
CSCI2	British Columbia surtax second cut-in level
CSF	British Columbia surtax first level rate
CSF2	British Columbia surtax second level rate
CSDC	British Columbia provincial surtax dependant credit
CPTCT	B.C. political contribution table [total donations,donation allowed]
CPTCBEN	Maximum B.C. political tax credit allowed
CPTCREF	British Columbia political tax credit refundable flag
CRTRP	British Columbia renter tax reduction proportion of rent allowed
CRTRB	British Columbia renter tax reduction basic credit
CRTRS	British Columbia renter tax reduction credit for spouse
CRTRD	British Columbia renter tax reduction credit for other dependants
CRTRPN	British Columbia renter tax reduction proportion

	of net income
CRTRT	B.C. renter tax reduction base amount turndown [dependants, amount]
CRFLAG	British Columbia rental reduction flag
CSUPCR	British Columbia supplemental tax credit
CSTCFLAG	British Columbia sales tax credit flag
CSTHINC	British Columbia family head income threshold (stc)
CSTSINC	British Columbia spousal income threshold top-up (stc)
CSTKINC	British Columbia kid income threshold top-up (stc)
CSTCR	British Columbia stc reduction rate
CSTC	British Columbia stc amount
CSTCKID	British Columbia stc amount for children
CLITR	B.C. Low Income Tax Reduction Credit
CLITRTD	B.C. Low Income Tax Reduction Credit net income turndown
CLITRRR	B.C. Low Income Tax Reduction Credit reduction rate
CLVCRT	Percent of B.C. labour-sponsored funds cost allowed as credit
CLVCMAX	Maximum B.C. labour-sponsored funds tax credit allowed

1.3.5.5.10.1   British Columbia Medical Services Plan

CMSPFLAG	B.C. Medical Services Plan activation flag
CMSPINCFLAG	B.C. Medical Services Plan flag to give to highest earner
CMSP	B.C. Medical Services Plan Premium [family size, amount]
CMSPRATE	B.C. Medical Services Plan Subsidy Rate [income, rate]
CMSPCDED	B.C. Medical Services Plan Child Deduction
CMSPADED	B.C. Medical Services Plan Age 65+ Deduction
CMSPDDED	B.C. Medical Services Plan Disability Deduction
CMSPSDED	B.C. Medical Services Plan Spouse Deduction

1.3.5.5.10.2   British Columbia Tax on taxable income

CTXFLG	B.C. tax on taxable income activation flag
CMXM	B.C. married amount
CMXMT	B.C. married amount turndown level
CEMXM	B.C. equivalent to married amount
CEMXMT	B.C. equivalent to married turndown level
CPNTCR	B.C. provincial non-refundable tax credit rate
CBXM	B.C. Basic Personal Exemption/amount
CAXM	B.C. Age Amount
CAXRR	B.C. Age Amount credit reduction rate

CAXTD	B.C. Age Amount net income turndown
CYPNDL	B.C. Pension Income Deduction Amount
CMEDANF	B.C. Medical allowance lower limit net income fraction
CMEDALL	B.C. Medical allowance maximum lower limit
CCHATL1	B.C. Charitable Donations amount level 1
CCHATR1	B.C. Charitable Donations tax credit rate 1
CCHATR2	B.C. Charitable Donations tax credit rate 2
CMAXDX	B.C. Maximum Disability deduction/amount
CODISTC	B.C. Maximum infirm dependent 18 or older tax credit
CEDXPM	B.C. Education Amount per month of full-time studies
CEDXPMPT	B.C. Education Amount per month of part-time studies
CPTX	B.C. tax table [taxable income,basic provincial tax]
CMAXET	B.C. maximum on transfer of education and tuition amount
CCGTC	B.C. Caregiver Tax Credit
CCGTCFLG	B.C. Caregiver Tax Credit activation flag
CCGTCOPT	B.C. Caregiver Tax Credit Option (1=max, 2=greenbook)
CDTCR	B.C. dividend tax credit rate
CDTCRLC	B.C. dividend tax credit rate from large (eligible) corporations
CAMTOPT	B.C. alternative minimum tax option
CAMTTX	B.C. amt rate as tax on adjusted income
CAMTPCTF	B.C. amt rate as pct of additional fed tax due to minimum tax
CAMTPCTM	B.C. amt rate as pct of federal minimum tax amount
CAMTFTCFLG	B.C. amt flag for provincial foreign tax credit

1.3.6 Commodity Taxes

CTFLAG	Commodity tax activation flag
CTOPT	Commodity tax calculation method [1=SHS,2=SPSM]
CTFCID	Federal custom import duties [com]
CTFEXD	Federal excise duties [com]
CTFEXT	Federal excise taxes [com]
CTFGST	Federal GST [com]
CTFNEW	New federal commodity tax [com]
CTFGSTHOUSE	Gst on housing to be allocated [prov][tenure]
CTPPLQ	Provincial profits on liquor commissions [prov]
CTPLGL	Provincial liquor gallonage tax [prov]

CTPGAS   Provincial gasoline tax [com x prov]
CTPAMU   Provincial amusement tax [prov]
CTPTOB   Provincial tobacco tax [prov]
CTPRST   Provincial retail sales tax [com x prov]
CTPNEW   New provincial commodity tax [com x prov]
CTLPROP   Local property taxes
CTNES   Expenditures NES
CTSAVE   All positive savings
CTCAPTOBFLG   Flag to cap tobacco expenditures
CTTOBMAX   Maximum value of tobacco expenditures

AAMTOPT   Alta alternative minimum tax option

DESCRIPTION

When Alberta tax on taxable income is calculated (ATXFLG = 1), there are four options as to how to calculate the provincial minimum tax.

When AAMTOPT is set to 1, then no provincial alternative minimum tax or minimum tax carryover is calculated.

When AAMTOPT is set to 2, then a percentage (AAMTPCTF) of the additional federal tax triggered by the federal minimum tax (imamtprv) is added to the basic provincial tax (imbpt). The definition of imamtprv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using AAMTPCTF.

When AAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the AAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits. The provincial minimum tax carryover credit (impminco) is calculated using AAMTTX.

When AAMTOPT is set to 4, then a percentage (AAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using AAMTPCTM.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect

```
ba93.mpr:     1              --    Not in effect
ba94.mpr:     1              --    Not in effect
ba95.mpr:     1              --    Not in effect
ba96.mpr:     1              --    Not in effect
ba97.mpr:     1              --    Not in effect
ba98.mpr:     1              --    Not in effect
ba99.mpr:     1              --    Not in effect
ba00.mpr:     1              --    Not in effect
ba01.mpr:     4              --    Provincial Alternative
                       Minimum Tax, Form T1219 - 2001
ba02.mpr:     2              --    Provincial Alternative
                       Minimum Tax, Form T1219 - 2002
ba03.mpr:     2              --    Federal Income Tax Form
                       AB428 - 2003
ba04.mpr:     2              --    Federal Income Tax Form
                       AB428 - 2004
ba05.mpr:     2              --    Federal Income Tax Form
                       AB428 - 2005
ba06.mpr:     2              --    Federal Income Tax Form
                       AB428 - 2006
ba07.mpr:     2              --    Copied from ba06.mpr
ba08.mpr:     2              --    Copied from ba07.mpr
ba09.mpr:     2              --    Copied from ba08.mpr
ba10.mpr:     2              --    Copied from ba09.mpr
ba11.mpr:     2              --    Copied from ba10.mpr
ba12.mpr:     2              --    Copied from ba11.mpr
```

AAMTPCTF   Alta amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Alberta tax on taxable income is calculated (ATXFLG=1) and AAMTOPT is set to 2,
then a percentage (AAMTPCTF) of the additional federal tax due to the minimum tax is
added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.35000	--	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	0.35000	0.0%	Federal Income Tax Form AB428 - 2003
ba04.mpr:	0.35000	0.0%	Federal Income Tax Form AB428 - 2004
ba05.mpr:	0.35000	0.0%	Federal Income Tax Form AB428 - 2005
ba06.mpr:	0.35000	0.0%	Federal Income Tax Form AB428 - 2006
ba07.mpr:	0.35000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.35000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.35000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.35000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.35000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.35000	0.0%	Copied from ba11.mpr

AAMTPCTM Alta amt rate as pct of federal minimum tax amount

DESCRIPTION

When Alberta tax on taxable income is calculated (ATXFLG=1) and AAMTOPT is set to 4, then a percentage (AAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0.00000        --    Not in effect
 ba92.mpr:      0.00000        --    Not in effect
 ba93.mpr:      0.00000        --    Not in effect
 ba94.mpr:      0.00000        --    Not in effect
 ba95.mpr:      0.00000        --    Not in effect
 ba96.mpr:      0.00000        --    Not in effect
 ba97.mpr:      0.00000        --    Not in effect
 ba98.mpr:      0.00000        --    Not in effect
 ba99.mpr:      0.00000        --    Not in effect
 ba00.mpr:      0.00000        --    Not in effect
 ba01.mpr:      0.35000        --    Federal Income Tax Form
                             AB428 - 2001
 ba02.mpr:      0.00000        --    Not in effect
 ba03.mpr:      0.00000        --    Not in effect
 ba04.mpr:      0.00000        --    Not in effect
 ba05.mpr:      0.00000        --    Not in effect
 ba06.mpr:      0.00000        --    Not in effect
 ba07.mpr:      0.00000        --    Copied from ba06.mpr
 ba08.mpr:      0.00000        --    Copied from ba07.mpr
 ba09.mpr:      0.00000        --    Copied from ba08.mpr
 ba10.mpr:      0.00000        --    Copied from ba09.mpr
 ba11.mpr:      0.00000        --    Copied from ba10.mpr
 ba12.mpr:      0.00000        --    Copied from ba11.mpr
```

DESCRIPTION

When Alberta tax on taxable income is calculated (ATXFLG=1) and AAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the AAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr

```
ba09.mpr:      0.00000        --      Copied from ba08.mpr
ba10.mpr:      0.00000        --      Copied from ba09.mpr
ba11.mpr:      0.00000        --      Copied from ba10.mpr
ba12.mpr:      0.00000        --      Copied from ba11.mpr
```

AAXM   Alta Age Amount

DESCRIPTION

This is the maximum value of the Alberta age non-refundable tax credit before any
reductions are applied. The parameter is only used when a provincial tax on taxable income
is calculated (ATXFLG = 1).

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00            --     Not in effect
 ba92.mpr:     0.00            --     Not in effect
 ba93.mpr:     0.00            --     Not in effect
 ba94.mpr:     0.00            --     Not in effect
 ba95.mpr:     0.00            --     Not in effect
 ba96.mpr:     0.00            --     Not in effect
 ba97.mpr:     0.00            --     Not in effect
 ba98.mpr:     0.00            --     Not in effect
 ba99.mpr:     0.00            --     Not in effect
 ba00.mpr:     3531.00         --     Not in effect (non-zero to
                               grow for 2001)
 ba01.mpr:     3619.00        2.5%    Federal Income Tax Form
                               AB428 - 2001
 ba02.mpr:     3742.00        3.4%    Federal Income Tax Form
                               AB428 - 2002
```

```
ba03.mpr:      3794.00       1.4%   Federal Income Tax Form
                                    AB428 - 2003
ba04.mpr:      4022.00       6.0%   Federal Income Tax Form
                                    AB428 - 2004
ba05.mpr:      4074.00       1.3%   Federal Income Tax Form
                                    AB428 - 2005
ba06.mpr:      4152.00       1.9%   Federal Income Tax Form
                                    AB428 - 2006
ba07.mpr:      4301.00       3.6%   TD1AB E (07)
ba08.mpr:      4388.47       2.0%   Grown from ba07.mpr using
                                    CPIAL=1.020337
ba09.mpr:      4478.96       2.1%   Grown from ba08.mpr using
                                    CPIAL=1.020619
ba10.mpr:      4569.44       2.0%   Grown from ba09.mpr using
                                    CPIAL=1.020202
ba11.mpr:      4659.92       2.0%   Grown from ba10.mpr using
                                    CPIAL=1.019802
ba12.mpr:      4753.42       2.0%   Grown from ba11.mpr using
                                    CPIAL=1.020065
```

AAXRR   Alta Age Amount credit reduction rate

DESCRIPTION

This parameter is the proportion of net income above a given threshold (AAXTD) which will be deducted from the provincial non-refundable age tax credit amount (AAXM). The parameter is only used when the Alberta provincial tax on taxable income is calculated (ATXFLG = 1).

See also impatxc, AAXTD.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.15000	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	0.15000	0.0%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	0.15000	0.0%	Federal Income Tax Form AB428 - 2003
ba04.mpr:	0.15000	0.0%	Federal Income Tax Form AB428 - 2004
ba05.mpr:	0.15000	0.0%	Federal Income Tax Form AB428 - 2005
ba06.mpr:	0.15000	0.0%	Federal Income Tax Form AB428 - 2006
ba07.mpr:	0.15000	0.0%	TD1AB-WS E (07)
ba08.mpr:	0.15000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.15000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.15000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.15000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.15000	0.0%	Copied from ba11.mpr

AAXTD   Alta Age Amount net income turndown

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter. The parameter is only used when the Alberta provincial tax on taxable income is calculated (ATXFLG = 1).

See also impatxc, AAXRR

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	26284.00	--	Not in effect (non-zero to grow for 2001)
ba01.mpr:	26941.00	2.5%	Federal Income Tax Form AB428 – 2001
ba02.mpr:	27857.00	3.4%	Federal Income Tax Form AB428 – 2002
ba03.mpr:	28247.00	1.4%	Federal Income Tax Form AB428 – 2003
ba04.mpr:	29942.00	6.0%	Federal Income Tax Form AB428 – 2004
ba05.mpr:	30331.00	1.3%	Federal Income Tax Form AB428 – 2005
ba06.mpr:	30907.00	1.9%	Federal Income Tax Form AB428 – 2006
ba07.mpr:	32020.00	3.6%	TD1AB E (07)
ba08.mpr:	32671.19	2.0%	Grown from ba07.mpr using CPIAL=1.020337
ba09.mpr:	33344.84	2.1%	Grown from ba08.mpr using CPIAL=1.020619

```
ba10.mpr:     34018.47     2.0%    Grown from ba09.mpr using
                                   CPIAL=1.020202
ba11.mpr:     34692.10     2.0%    Grown from ba10.mpr using
                                   CPIAL=1.019802
ba12.mpr:     35388.20     2.0%    Grown from ba11.mpr using
                                   CPIAL=1.020065
```

ABXM — Alta Basic Personal Exemption/amount

DESCRIPTION

This parameter represents the basic exemption when Alberta tax is calculated as a tax on taxable income. It is only calculated when ATXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	12900.00	--	Federal Income Tax Form AB428 – 2001
ba02.mpr:	13339.00	3.4%	Federal Income Tax Form AB428 – 2002

```
ba03.mpr:    13525.00     1.4%   Federal Income Tax Form
                                  AB428 - 2003
ba04.mpr:    14337.00     6.0%   Federal Income Tax Form
                                  AB428 - 2004
ba05.mpr:    14523.00     1.3%   Federal Income Tax Form
                                  AB428 - 2005
ba06.mpr:    14899.00     2.6%   Federal Income Tax Form
                                  AB428 - 2006
ba07.mpr:    15435.00     3.6%   TD1AB E (07)
ba08.mpr:    15748.90     2.0%   Grown from ba07.mpr using
                                  CPIAL=1.020337
ba09.mpr:    16073.63     2.1%   Grown from ba08.mpr using
                                  CPIAL=1.020619
ba10.mpr:    16398.35     2.0%   Grown from ba09.mpr using
                                  CPIAL=1.020202
ba11.mpr:    16723.07     2.0%   Grown from ba10.mpr using
                                  CPIAL=1.019802
ba12.mpr:    17058.62     2.0%   Grown from ba11.mpr using
                                  CPIAL=1.020065
```

ACBC1   Alberta Child benefit per child aged 0 - 6

DESCRIPTION

In Alberta, the federal Child Tax Benefit program entitlements are based on the age of the child. This is the annual amount paid on behalf of children 0-6.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also ACBC2, ACBC3 and ACBC4.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	933.00	--	red book 1993, D.5
ba93.mpr:	933.00	0.0%	red book 1993, D.5
ba94.mpr:	934.02	0.1%	Redbook, 1996 Edition, p. D5
ba95.mpr:	935.04	0.1%	Redbook, 1996 Edition, p. D5
ba96.mpr:	935.04	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	935.04	0.0%	Canada Child Tax Benefit Calculation
ba98.mpr:	935.04	0.0%	Redbook, 1998 Edition, p. D5
ba99.mpr:	935.04	0.0%	Redbook, 1998 Edition, p. D5
ba00.mpr:	1019.00	9.0%	CCTB Calculation Sheet – July 2000 to June 2001
ba01.mpr:	1025.00	0.6%	Your Canada Child Tax Benefit - Guide T4114-08
ba02.mpr:	1055.00	2.9%	CCTB Calculation Sheet – July 2002 to June 2003
ba03.mpr:	1071.00	1.5%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	1106.00	3.3%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba05.mpr:	1124.00	1.6%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba06.mpr:	1147.00	2.0%	CCTB Calculation Sheet – July 2006 to June 2007
ba07.mpr:	1174.00	2.4%	Your Canada Child Tax Benefit - Guide T4114 (July 07)
ba08.mpr:	1197.87	2.0%	Grown from ba07.mpr using CPI=1.020331
ba09.mpr:	1222.62	2.1%	Grown from ba08.mpr using CPI=1.020664

```
  ba10.mpr:     1247.37       2.0%   Grown from ba09.mpr using
                              CPI=1.020246
  ba11.mpr:     1271.24       1.9%   Grown from ba10.mpr using
                              CPI=1.019135
  ba12.mpr:     1297.76       2.1%   Grown from ba11.mpr using
                              CPI=1.020862
```

ACBC1P   Alberta Child benefit per child aged 0 - 6 for 1st half of year

DESCRIPTION

In Alberta, the federal Child Tax Benefit program entitlements are based on the age of the child. This is the annual amount paid on behalf of children 0-6.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also ACBC2P, ACBC3P and ACBC4P.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year   Value   Growth Source

```
  ba91.mpr:    0.00            --    Not in effect
  ba92.mpr:    0.00            --    Not in effect
  ba93.mpr:    933.00          --    red book 1993, D.5
  ba94.mpr:    933.00        0.0%   Redbook, 1993 Edition, p. D5
  ba95.mpr:    934.02        0.1%   Redbook, 1996 Edition, p. D5
```

```
ba96.mpr:     935.04        0.1%   Redbook, 1996 Edition, p. D5
ba97.mpr:     935.04        0.0%   Redbook, 1996 Edition, p. D5
ba98.mpr:     935.04        0.0%   Canada Child Tax Benefit
                                   Calculation
ba99.mpr:     935.04        0.0%   Redbook, 1998 Edition, p. D5
ba00.mpr:     935.04        0.0%   Redbook, 1998 Edition, p. D5
ba01.mpr:    1019.00        9.0%   CCTB Calculation Sheet -
                                   July 2000 to June 2001
ba02.mpr:    1025.00        0.6%   Your Canada Child Tax
                                   Benefit - Guide T4114-08
ba03.mpr:    1055.00        2.9%   CCTB Calculation Sheet -
                                   July 2002 to June 2003
ba04.mpr:    1071.00        1.5%   Your Canada Child Tax
                                   Benefit - Guide T4114 (July 03)
ba05.mpr:    1106.00        3.3%   Your Canada Child Tax
                                   Benefit - Guide T4114 (July 04)
ba06.mpr:    1124.00        1.6%   Your Canada Child Tax
                                   Benefit - Guide T4114 (July 05)
ba07.mpr:    1147.00        2.0%   CCTB Calculation Sheet -
                                   July 2006 to June 2007
ba08.mpr:    1174.00        2.4%   Your Canada Child Tax
                                   Benefit - Guide T4114 (July 07)
ba09.mpr:    1197.87        2.0%   Grown from ba08.mpr using
                                   CPILAG=1.020331
ba10.mpr:    1222.62        2.1%   Grown from ba09.mpr using
                                   CPILAG=1.020664
ba11.mpr:    1247.37        2.0%   Grown from ba10.mpr using
                                   CPILAG=1.020246
ba12.mpr:    1271.24        1.9%   Grown from ba11.mpr using
                                   CPILAG=1.019135
```

ACBC2   Alberta Child benefit per child aged 7 - 11

DESCRIPTION

In Alberta, the federal Child Tax Benefit program entitlements are based on the age of the child. This is the annual entitlement on behalf of children aged 7-11.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also ACBC1 ACBC3 and ACBC4.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00              --     not in effect
 ba92.mpr:    1002.00           --     red book 1993, D.5
 ba93.mpr:    1002.00          0.0%    red book 1993, D.5
 ba94.mpr:    1003.02          0.1%    Redbook, 1996 Edition, p. D5
 ba95.mpr:    1004.04          0.1%    Redbook, 1996 Edition, p. D5
 ba96.mpr:    1004.04          0.0%    Redbook, 1996 Edition, p. D5
 ba97.mpr:    1004.04          0.0%    Canada Child Tax Benefit
                                       Calculation
 ba98.mpr:    1004.04          0.0%    Redbook, 1998 Edition, p. D5
 ba99.mpr:    1004.04          0.0%    Redbook, 1998 Edition, p. D5
 ba00.mpr:    1088.00          8.4%    CCTB Calculation Sheet –
                               July 2000 to June 2001
 ba01.mpr:    1095.00          0.6%    Your Canada Child Tax
                               Benefit - Guide T4114-08
 ba02.mpr:    1126.00          2.8%    CCTB Calculation Sheet –
                               July 2002 to June 2003
 ba03.mpr:    1143.00          1.5%    Your Canada Child Tax
                               Benefit - Guide T4114 (July 03)
 ba04.mpr:    1181.00          3.3%    Your Canada Child Tax
                               Benefit - Guide T4114 (July 04)
 ba05.mpr:    1200.00          1.6%    Your Canada Child Tax
                               Benefit - Guide T4114 (July 05)
 ba06.mpr:    1225.00          2.1%    CCTB Calculation Sheet –
                               July 2006 to June 2007
 ba07.mpr:    1253.00          2.3%    Your Canada Child Tax
                               Benefit - Guide T4114 (July 07)
 ba08.mpr:    1278.47          2.0%    Grown from ba07.mpr using
                               CPI=1.020331
```

```
 ba09.mpr:     1304.89      2.1%   Grown from ba08.mpr using
                                   CPI=1.020664
 ba10.mpr:     1331.31      2.0%   Grown from ba09.mpr using
                                   CPI=1.020246
 ba11.mpr:     1356.78      1.9%   Grown from ba10.mpr using
                                   CPI=1.019135
 ba12.mpr:     1385.09      2.1%   Grown from ba11.mpr using
                                   CPI=1.020862
```

ACBC2P   Alberta Child benefit per child aged 7 - 11 for 1st half of year

DESCRIPTION

In Alberta, the federal Child Tax Benefit program entitlements are based on the age of the child. This is the annual entitlement on behalf of children aged 7-11.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also ACBC1P, ACBC3P and ACBC4P.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	1002.00	--	red book 1993, D.5

```
ba94.mpr:      1002.00       0.0%    Redbook, 1993 Edition, p. D5
ba95.mpr:      1003.02       0.1%    Redbook, 1996 Edition, p. D5
ba96.mpr:      1004.04       0.1%    Redbook, 1996 Edition, p. D5
ba97.mpr:      1004.04       0.0%    Redbook, 1996 Edition, p. D5
ba98.mpr:      1004.04       0.0%    Canada Child Tax Benefit
                                     Calculation
ba99.mpr:      1004.04       0.0%    Redbook, 1998 Edition, p. D5
ba00.mpr:      1004.04       0.0%    Redbook, 1998 Edition, p. D5
ba01.mpr:      1088.00       8.4%    CCTB Calculation Sheet -
                             July 2000 to June 2001
ba02.mpr:      1095.00       0.6%    Your Canada Child Tax
                             Benefit - Guide T4114-08
ba03.mpr:      1126.00       2.8%    CCTB Calculation Sheet -
                             July 2002 to June 2003
ba04.mpr:      1143.00       1.5%    Your Canada Child Tax
                             Benefit - Guide T4114 (July 03)
ba05.mpr:      1181.00       3.3%    Your Canada Child Tax
                             Benefit - Guide T4114 (July 04)
ba06.mpr:      1200.00       1.6%    Your Canada Child Tax
                             Benefit - Guide T4114 (July 05)
ba07.mpr:      1225.00       2.1%    CCTB Calculation Sheet -
                             July 2006 to June 2007
ba08.mpr:      1253.00       2.3%    Your Canada Child Tax
                             Benefit - Guide T4114 (July 07)
ba09.mpr:      1278.47       2.0%    Grown from ba08.mpr using
                             CPILAG=1.020331
ba10.mpr:      1304.89       2.1%    Grown from ba09.mpr using
                             CPILAG=1.020664
ba11.mpr:      1331.31       2.0%    Grown from ba10.mpr using
                             CPILAG=1.020246
ba12.mpr:      1356.78       1.9%    Grown from ba11.mpr using
                             CPILAG=1.019135
```

ACBC3   Alberta Child benefit per child aged 12- 15

DESCRIPTION

In Alberta, the federal Child Tax Benefit program entitlements are based on the age of the child. This is the annual entitlement on behalf of children aged 12-15.

When FCBENCAL/GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is

turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also ACBC1, ACBC2 and ACBC4.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	1131.00	--	red book 1993, D.5
ba93.mpr:	1131.00	0.0%	red book 1993, D.5
ba94.mpr:	1132.02	0.1%	Redbook, 1996 Edition, p. D5
ba95.mpr:	1133.04	0.1%	Redbook, 1996 Edition, p. D5
ba96.mpr:	1133.04	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	1133.04	0.0%	Canada Child Tax Benefit Calculation
ba98.mpr:	1133.04	0.0%	Redbook, 1998 Edition, p. D5
ba99.mpr:	1133.04	0.0%	Redbook, 1998 Edition, p. D5
ba00.mpr:	1217.00	7.4%	CCTB Calculation Sheet – July 2000 to June 2001
ba01.mpr:	1225.00	0.7%	Your Canada Child Tax Benefit – Guide T4114-08
ba02.mpr:	1260.00	2.9%	CCTB Calculation Sheet – July 2002 to June 2003
ba03.mpr:	1279.00	1.5%	Your Canada Child Tax Benefit – Guide T4114 (July 03)
ba04.mpr:	1321.00	3.3%	Your Canada Child Tax Benefit – Guide T4114 (July 04)
ba05.mpr:	1343.00	1.7%	Your Canada Child Tax Benefit – Guide T4114 (July 05)
ba06.mpr:	1374.00	2.3%	CCTB Calculation Sheet – July 2006 to June 2007

```
ba07.mpr:     1402.00      2.0%    Your Canada Child Tax
                                   Benefit - Guide T4114 (July 07)
ba08.mpr:     1430.50      2.0%    Grown from ba07.mpr using
                                   CPI=1.020331
ba09.mpr:     1460.06      2.1%    Grown from ba08.mpr using
                                   CPI=1.020664
ba10.mpr:     1489.62      2.0%    Grown from ba09.mpr using
                                   CPI=1.020246
ba11.mpr:     1518.12      1.9%    Grown from ba10.mpr using
                                   CPI=1.019135
ba12.mpr:     1549.79      2.1%    Grown from ba11.mpr using
                                   CPI=1.020862
```

ACBC3P   Alberta Child benefit per child aged 12- 15 for 1st half of year

DESCRIPTION

In Alberta, the federal Child Tax Benefit program entitlements are based on the age of the child. This is the annual entitlement on behalf of children aged 12-15.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also ACBC1P, ACBC2P and ACBC4P.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	1131.00	--	red book 1993, D.5
ba94.mpr:	1131.00	0.0%	Redbook, 1993 Edition, p. D5
ba95.mpr:	1132.02	0.1%	Redbook, 1996 Edition, p. D5
ba96.mpr:	1133.04	0.1%	Redbook, 1996 Edition, p. D5
ba97.mpr:	1133.04	0.0%	Redbook, 1996 Edition, p. D5
ba98.mpr:	1133.04	0.0%	Canada Child Tax Benefit Calculation
ba99.mpr:	1133.04	0.0%	Redbook, 1998 Edition, p. D5
ba00.mpr:	1133.04	0.0%	Redbook, 1998 Edition, p. D5
ba01.mpr:	1217.00	7.4%	CCTB Calculation Sheet – July 2000 to June 2001
ba02.mpr:	1225.00	0.7%	Your Canada Child Tax Benefit - Guide T4114-08
ba03.mpr:	1260.00	2.9%	CCTB Calculation Sheet – July 2002 to June 2003
ba04.mpr:	1279.00	1.5%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba05.mpr:	1321.00	3.3%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba06.mpr:	1343.00	1.7%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba07.mpr:	1374.00	2.3%	CCTB Calculation Sheet – July 2006 to June 2007
ba08.mpr:	1402.00	2.0%	Your Canada Child Tax Benefit - Guide T4114 (July 07)
ba09.mpr:	1430.50	2.0%	Grown from ba08.mpr using CPILAG=1.020331
ba10.mpr:	1460.06	2.1%	Grown from ba09.mpr using CPILAG=1.020664
ba11.mpr:	1489.62	2.0%	Grown from ba10.mpr using CPILAG=1.020246
ba12.mpr:	1518.12	1.9%	Grown from ba11.mpr using CPILAG=1.019135

DESCRIPTION

In Alberta, the federal Child Tax Benefit program entitlements are based on the age of the child. This is the annual entitlement on behalf of children aged 16-17.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also ACBC1, ACBC2 and ACBC3.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	1203.00	--	red book 1993, D.5
ba93.mpr:	1203.00	0.0%	red book 1993, D.5
ba94.mpr:	1204.02	0.1%	Redbook, 1996 Edition, p. D5
ba95.mpr:	1205.04	0.1%	Redbook, 1996 Edition, p. D5
ba96.mpr:	1205.04	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	1205.04	0.0%	Canada Child Tax Benefit Calculation
ba98.mpr:	1205.04	0.0%	Redbook, 1998 Edition, p. D5
ba99.mpr:	1205.04	0.0%	Redbook, 1998 Edition, p. D5

```
ba00.mpr:      1289.00       7.0%   CCTB Calculation Sheet -
                                    July 2000 to June 2001
ba01.mpr:      1297.00       0.6%   Your Canada Child Tax
                                    Benefit - Guide T4114-08
ba02.mpr:      1335.00       2.9%   CCTB Calculation Sheet -
                                    July 2002 to June 2003
ba03.mpr:      1355.00       1.5%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 03)
ba04.mpr:      1399.00       3.2%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 04)
ba05.mpr:      1423.00       1.7%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 05)
ba06.mpr:      1452.00       2.0%   CCTB Calculation Sheet -
                                    July 2006 to June 2007
ba07.mpr:      1486.00       2.3%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 07)
ba08.mpr:      1516.21       2.0%   Grown from ba07.mpr using
                                    CPI=1.020331
ba09.mpr:      1547.54       2.1%   Grown from ba08.mpr using
                                    CPI=1.020664
ba10.mpr:      1578.87       2.0%   Grown from ba09.mpr using
                                    CPI=1.020246
ba11.mpr:      1609.08       1.9%   Grown from ba10.mpr using
                                    CPI=1.019135
ba12.mpr:      1642.65       2.1%   Grown from ba11.mpr using
                                    CPI=1.020862
```

ACBC4P   Alberta Child benefit per child aged 16- 17 for 1st half of year

DESCRIPTION

In Alberta, the federal Child Tax Benefit program entitlements are based on the age of the child. This is the annual entitlement on behalf of children aged 16-17.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also ACBC1P, ACBC2P and ACBC3P.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	1203.00	--	red book 1993, D.5
ba94.mpr:	1203.00	0.0%	Redbook, 1993 Edition, p. D5
ba95.mpr:	1204.02	0.1%	Redbook, 1996 Edition, p. D5
ba96.mpr:	1205.04	0.1%	Redbook, 1996 Edition, p. D5
ba97.mpr:	1205.04	0.0%	Redbook, 1996 Edition, p. D5
ba98.mpr:	1205.04	0.0%	Canada Child Tax Benefit Calculation
ba99.mpr:	1205.04	0.0%	Redbook, 1998 Edition, p. D5
ba00.mpr:	1205.04	0.0%	Redbook, 1998 Edition, p. D5
ba01.mpr:	1289.00	7.0%	CCTB Calculation Sheet - July 2000 to June 2001
ba02.mpr:	1297.00	0.6%	Your Canada Child Tax Benefit - Guide T4114-08
ba03.mpr:	1335.00	2.9%	CCTB Calculation Sheet - July 2002 to June 2003
ba04.mpr:	1355.00	1.5%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba05.mpr:	1399.00	3.2%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba06.mpr:	1423.00	1.7%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba07.mpr:	1452.00	2.0%	CCTB Calculation Sheet - July 2006 to June 2007
ba08.mpr:	1486.00	2.3%	Your Canada Child Tax Benefit - Guide T4114 (July 07)
ba09.mpr:	1516.21	2.0%	Grown from ba08.mpr using CPILAG=1.020331
ba10.mpr:	1547.54	2.1%	Grown from ba09.mpr using CPILAG=1.020664

```
ba11.mpr:      1578.87     2.0%   Grown from ba10.mpr using
                                  CPILAG=1.020246
ba12.mpr:      1609.08     1.9%   Grown from ba11.mpr using
                                  CPILAG=1.019135
```

ACGTC   Alta Caregiver Tax Credit

DESCRIPTION

ACGTC multiplied by APNTCR is the maximum amount of the Alberta Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (ATXFLG = 1).

For more explanation see ACGTCFLG.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

```
File/Year        Value     Growth Source

 ba91.mpr:     0.00           --   Not in effect
 ba92.mpr:     0.00           --   Not in effect
 ba93.mpr:     0.00           --   Not in effect
 ba94.mpr:     0.00           --   Not in effect
 ba95.mpr:     0.00           --   Not in effect
 ba96.mpr:     0.00           --   Not in effect
 ba97.mpr:     0.00           --   Not in effect
 ba98.mpr:     0.00           --   Not in effect
 ba99.mpr:     0.00           --   Not in effect
 ba00.mpr:     2386.00        --   Not in effect (non-zero to
                                   grow for 2001)
 ba01.mpr:     3500.00      46.7%  Federal Income Tax Form
                                   AB428 - 2001
```

```
ba02.mpr:    3619.00      3.4%   Federal Income Tax Form
                                 AB428 - 2002
ba03.mpr:    3670.00      1.4%   Federal Income Tax Form
                                 AB428 - 2003
ba04.mpr:    3890.00      6.0%   Federal Income Tax Form
                                 AB428 - 2004
ba05.mpr:    3940.00      1.3%   Federal Income Tax Form
                                 AB428 - 2005
ba06.mpr:    4015.00      1.9%   Federal Income Tax Form
                                 AB428 - 2006
ba07.mpr:    4160.00      3.6%   TD1AB E (07)
ba08.mpr:    4244.60      2.0%   Grown from ba07.mpr using
                                 CPIAL=1.020337
ba09.mpr:    4332.12      2.1%   Grown from ba08.mpr using
                                 CPIAL=1.020619
ba10.mpr:    4419.64      2.0%   Grown from ba09.mpr using
                                 CPIAL=1.020202
ba11.mpr:    4507.16      2.0%   Grown from ba10.mpr using
                                 CPIAL=1.019802
ba12.mpr:    4597.60      2.0%   Grown from ba11.mpr using
                                 CPIAL=1.020065
```

ACGTCFLG   Alta Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Alberta Caregiver Tax Credit (impcgtc) is activated by the flag ACGTCFLG.

The Caregiver Tax Credit (impcgtc) provides additional tax assistance to individuals who provide in-home care for relatives. Eligible recipients include individuals residing with and providing in-home care for a parent or grandparent over 65 years of age, or for an infirm dependent relative.

The parameter ACGTCOPT provides users with the option to use the greenbook value of the Caregiver amount (idcgtc from Line 315 and Schedule 12 in the General Tax Guide) or to give the maximum (ACGTC) if idcgtc is greater than 0.

This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (ATXFLG = 1).

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	1	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	1	--	Federal Income Tax Form AB428 - 2002
ba03.mpr:	1	--	Federal Income Tax Form AB428 - 2003
ba04.mpr:	1	--	Federal Income Tax Form AB428 - 2004
ba05.mpr:	1	--	Federal Income Tax Form AB428 - 2005
ba06.mpr:	1	--	Federal Income Tax Form AB428 - 2006
ba07.mpr:	1	--	TD1AB E (07)
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

ACGTCOPT   Alta Caregiver Tax Credit Option (1=max, 2=greenbook)

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers Tax Credit (impcgtc). A value of 1 results in applying the maximum value (ACGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2. This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (ATXFLG = 1) and the provincial caregivers tax credit is activated (ACGTCFLG = 1).

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect
ba93.mpr:	1	--	Not in effect
ba94.mpr:	1	--	Not in effect
ba95.mpr:	1	--	Not in effect
ba96.mpr:	1	--	Not in effect
ba97.mpr:	1	--	Not in effect
ba98.mpr:	1	--	Not in effect
ba99.mpr:	1	--	Not in effect
ba00.mpr:	1	--	Not in effect
ba01.mpr:	1	--	OPTION
ba02.mpr:	1	--	OPTION
ba03.mpr:	1	--	OPTION
ba04.mpr:	1	--	OPTION
ba05.mpr:	1	--	OPTION
ba06.mpr:	1	--	OPTION

```
ba07.mpr:    1              --    Copied from ba06.mpr
ba08.mpr:    1              --    Copied from ba07.mpr
ba09.mpr:    1              --    Copied from ba08.mpr
ba10.mpr:    1              --    Copied from ba09.mpr
ba11.mpr:    1              --    Copied from ba10.mpr
ba12.mpr:    1              --    Copied from ba11.mpr
```

ACHATL1   Alta Charitable Donations amount level 1

DESCRIPTION

The level above which the proportion of Alberta Charitable Donations and Gifts to the
Crown (imchara) may be claimed as a tax credit increases. The parameter is only used when
the provincial tax on taxable income is calculated (ATXFLG = 1).

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	200.00	--	Federal Income Tax Form AB428 - 2001

```
ba02.mpr:      200.00        0.0%   Federal Income Tax Form
                             AB428 - 2002
ba03.mpr:      200.00        0.0%   Federal Income Tax Form
                             AB428 - 2003
ba04.mpr:      200.00        0.0%   Federal Income Tax Form
                             AB428 - 2004
ba05.mpr:      200.00        0.0%   Federal Income Tax Form
                             AB428 - 2005
ba06.mpr:      200.00        0.0%   Federal Income Tax Form
                             AB428 - 2006
ba07.mpr:      200.00        0.0%   Grown from ba06.mpr using
                             NONE=1.0000
ba08.mpr:      200.00        0.0%   Grown from ba07.mpr using
                             NONE=1.0000
ba09.mpr:      200.00        0.0%   Grown from ba08.mpr using
                             NONE=1.0000
ba10.mpr:      200.00        0.0%   Grown from ba09.mpr using
                             NONE=1.0000
ba11.mpr:      200.00        0.0%   Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:      200.00        0.0%   Grown from ba11.mpr using
                             NONE=1.0000
```

ACHATR1   Alta Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (ACHATL1) that may be claimed as a Alberta non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (ATXFLG = 1).

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.10000	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	0.10000	0.0%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	0.10000	0.0%	Federal Income Tax Form AB428 - 2003
ba04.mpr:	0.10000	0.0%	Federal Income Tax Form AB428 - 2004
ba05.mpr:	0.10000	0.0%	Federal Income Tax Form AB428 - 2005
ba06.mpr:	0.10000	0.0%	Federal Income Tax Form AB428 - 2006
ba07.mpr:	0.10000	0.0%	Payroll Deductions Formulas 2007 - T4127
ba08.mpr:	0.10000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.10000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.10000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.10000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.10000	0.0%	Copied from ba11.mpr

ACHATR2   Alta Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (ACHATL1) that may be claimed as a Alberta non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (ATXFLG = 1).

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.12750	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	0.12750	0.0%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	0.12750	0.0%	Federal Income Tax Form AB428 - 2003
ba04.mpr:	0.12750	0.0%	Federal Income Tax Form AB428 - 2004
ba05.mpr:	0.12750	0.0%	Federal Income Tax Form AB428 - 2005
ba06.mpr:	0.12750	0.0%	Federal Income Tax Form AB428 - 2006
ba07.mpr:	0.21000	64.7%	Alberta Budget 2007 - Alberta Tax Advantage
ba08.mpr:	0.21000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.21000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.21000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.21000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.21000	0.0%	Copied from ba11.mpr

DESCRIPTION

The Alberta dividend tax credit for dividends from small corporations is calculated as taxable dividends from small (other than eligible) corporations (imisdivt) times this proportion.   The total dividend tax credit (impdtxc) includes amounts from both the large (elgible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (ATXFLG = 1).

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.06400	--	Federal Income Tax Form AB428 – 2001
ba02.mpr:	0.06400	0.0%	Federal Income Tax Form AB428 – 2002
ba03.mpr:	0.06400	0.0%	Federal Income Tax Form AB428 – 2003

```
ba04.mpr:     0.06400      0.0%   Federal Income Tax Form
                                  AB428 - 2004
ba05.mpr:     0.06400      0.0%   Federal Income Tax Form
                                  AB428 - 2005
ba06.mpr:     0.06000     -6.2%   Federal Income Tax Form
                                  AB428 - 2006
ba07.mpr:     0.05500     -8.3%   Knotia News Release N 93-06
                                  (Oct 3/06)
ba08.mpr:     0.04500    -18.2%   Knotia News Release N 93-06
                                  (Oct 3/06)
ba09.mpr:     0.03500    -22.2%   Knotia News Release N 93-06
                                  (Oct 3/06)
ba10.mpr:     0.03500      0.0%   Copied from ba09.mpr
ba11.mpr:     0.03500      0.0%   Copied from ba10.mpr
ba12.mpr:     0.03500      0.0%   Copied from ba11.mpr
```

ADTCRLC   Alta dividend tax credit rate from large (eligible) corporations

DESCRIPTION

The Alberta dividend tax credit for dividends from large corporations is calculated as taxable
dividends from large (eligible) corporations (imildivt) times this proportion.   The total
dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small
(other than eligible) corporations and is only used when provincial tax on taxable income is
turned on (ATXFLG = 1).

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect

```
ba93.mpr:      0.00000        --     Not in effect
ba94.mpr:      0.00000        --     Not in effect
ba95.mpr:      0.00000        --     Not in effect
ba96.mpr:      0.00000        --     Not in effect
ba97.mpr:      0.00000        --     Not in effect
ba98.mpr:      0.00000        --     Not in effect
ba99.mpr:      0.00000        --     Not in effect
ba00.mpr:      0.00000        --     Not in effect
ba01.mpr:      0.06400        --     Federal Income Tax Form
                              AB428 - 2001
ba02.mpr:      0.06400       0.0%    Federal Income Tax Form
                              AB428 - 2002
ba03.mpr:      0.06400       0.0%    Federal Income Tax Form
                              AB428 - 2003
ba04.mpr:      0.06400       0.0%    Federal Income Tax Form
                              AB428 - 2004
ba05.mpr:      0.06400       0.0%    Federal Income Tax Form
                              AB428 - 2005
ba06.mpr:      0.07500      17.2%    Federal Income Tax Form
                              AB428 - 2006
ba07.mpr:      0.08000       6.7%    Knotia News Release N 93-06
                              (Oct 3/06)
ba08.mpr:      0.09000      12.5%    Knotia News Release N 93-06
                              (Oct 3/06)
ba09.mpr:      0.10000      11.1%    Knotia News Release N 93-06
                              (Oct 3/06)
ba10.mpr:      0.10000       0.0%    Copied from ba09.mpr
ba11.mpr:      0.10000       0.0%    Copied from ba10.mpr
ba12.mpr:      0.10000       0.0%    Copied from ba11.mpr
```

AEDXPM   Alta Education Amount per month of full-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible full-time months of study to determine the Alberta education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (ATXFLG = 1).

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	400.00	--	Federal Income Tax Form AB(S11) - 2001
ba02.mpr:	414.00	3.5%	Federal Income Tax Form AB(S11) - 2002
ba03.mpr:	419.00	1.2%	Federal Income Tax Form AB(S11) - 2003
ba04.mpr:	445.00	6.2%	Federal Income Tax Form AB(S11) - 2004
ba05.mpr:	450.00	1.1%	Federal Income Tax Form AB(S11) - 2005
ba06.mpr:	459.00	2.0%	Federal Income Tax Form AB(S11) - 2006
ba07.mpr:	600.00	30.7%	Alberta Budget 2007 - Alberta Tax Advantage
ba08.mpr:	612.20	2.0%	Grown from ba07.mpr using CPIAL=1.020337
ba09.mpr:	624.82	2.1%	Grown from ba08.mpr using CPIAL=1.020619
ba10.mpr:	637.44	2.0%	Grown from ba09.mpr using CPIAL=1.020202

```
ba11.mpr:     650.06        2.0%   Grown from ba10.mpr using
                                   CPIAL=1.019802
ba12.mpr:     663.10        2.0%   Grown from ba11.mpr using
                                   CPIAL=1.020065
```

AEDXPMPT   Alta Education Amount per month of part-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible part-time months of study to determine the Alberta education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (ATXFLG = 1).

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	120.00	--	Federal Income Tax Form AB(S11) – 2001
ba02.mpr:	124.00	3.3%	Federal Income Tax Form AB(S11) – 2002

```
ba03.mpr:     126.00        1.6%   Federal Income Tax Form
                                   AB(S11) - 2003
ba04.mpr:     133.00        5.6%   Federal Income Tax Form
                                   AB(S11) - 2004
ba05.mpr:     135.00        1.5%   Federal Income Tax Form
                                   AB(S11) - 2005
ba06.mpr:     138.00        2.2%   Federal Income Tax Form
                                   AB(S11) - 2006
ba07.mpr:     180.00       30.4%   Alberta Budget 2007 -
                                   Alberta Tax Advantage
ba08.mpr:     183.66        2.0%   Grown from ba07.mpr using
                                   CPIAL=1.020337
ba09.mpr:     187.45        2.1%   Grown from ba08.mpr using
                                   CPIAL=1.020619
ba10.mpr:     191.24        2.0%   Grown from ba09.mpr using
                                   CPIAL=1.020202
ba11.mpr:     195.03        2.0%   Grown from ba10.mpr using
                                   CPIAL=1.019802
ba12.mpr:     198.94        2.0%   Grown from ba11.mpr using
                                   CPIAL=1.020065
```

AEMXM   Alta equivalent to married amount

DESCRIPTION

This parameter represents the equivalent to married tax credit when Alberta tax is calculated as a tax on taxable income. It is only calculated when ATXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	12900.00	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	13339.00	3.4%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	13525.00	1.4%	Federal Income Tax Form AB428 - 2003
ba04.mpr:	14337.00	6.0%	Federal Income Tax Form AB428 - 2004
ba05.mpr:	14523.00	1.3%	Federal Income Tax Form AB428 - 2005
ba06.mpr:	14899.00	2.6%	Federal Income Tax Form AB428 - 2006
ba07.mpr:	15435.00	3.6%	TD1AB E (07)
ba08.mpr:	15748.90	2.0%	Grown from ba07.mpr using CPIAL=1.020337
ba09.mpr:	16073.63	2.1%	Grown from ba08.mpr using CPIAL=1.020619
ba10.mpr:	16398.35	2.0%	Grown from ba09.mpr using CPIAL=1.020202
ba11.mpr:	16723.07	2.0%	Grown from ba10.mpr using CPIAL=1.019802
ba12.mpr:	17058.62	2.0%	Grown from ba11.mpr using CPIAL=1.020065

DESCRIPTION

This parameter represents the provincial equivalent to married exemption turndown when Alberta tax is calculated as a tax on taxable income. It is only used when ATXFLG is set to 1. The reduction is calculated as the dependant's net income less the turndown AEMXMT.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00            --    Not in effect
 ba92.mpr:    0.00            --    Not in effect
 ba93.mpr:    0.00            --    Not in effect
 ba94.mpr:    0.00            --    Not in effect
 ba95.mpr:    0.00            --    Not in effect
 ba96.mpr:    0.00            --    Not in effect
 ba97.mpr:    0.00            --    Not in effect
 ba98.mpr:    0.00            --    Not in effect
 ba99.mpr:    0.00            --    Not in effect
 ba00.mpr:    0.00            --    Not in effect
 ba01.mpr:    0.00            --    Federal Income Tax Form
                        AB428 - 2001
 ba02.mpr:    0.00            --    Federal Income Tax Form
                        AB428 - 2002
 ba03.mpr:    0.00            --    Federal Income Tax Form
                        AB428 - 2003
 ba04.mpr:    0.00            --    Federal Income Tax Form
                        AB428 - 2004
 ba05.mpr:    0.00            --    Federal Income Tax Form
                        AB428 - 2005
```

```
ba06.mpr:    0.00              --    Federal Income Tax Form
                         AB428 - 2006
ba07.mpr:    0.00              --    TD1AB E (07)
ba08.mpr:    0.00              --    Grown from ba07.mpr using
                         CPIAL=1.020337
ba09.mpr:    0.00              --    Grown from ba08.mpr using
                         CPIAL=1.020619
ba10.mpr:    0.00              --    Grown from ba09.mpr using
                         CPIAL=1.020202
ba11.mpr:    0.00              --    Grown from ba10.mpr using
                         CPIAL=1.019802
ba12.mpr:    0.00              --    Grown from ba11.mpr using
                         CPIAL=1.020065
```

AFAC1   Alberta FA benefit per child aged 0 - 6

DESCRIPTION

In Alberta, Federal Family Allowances are based on the age of the child. This is the annual
amount paid on behalf of children 0-6.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	321.60	--	Redbook, 1991 Edition, p. D3
ba92.mpr:	331.20	3.0%	Redbook, 1992 Edition, p. D3
ba93.mpr:	0.00	--	Dropped in 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

```
ba98.mpr:     0.00           --    Not in effect
ba99.mpr:     0.00           --    Not in effect
ba00.mpr:     0.00           --    Not in effect
ba01.mpr:     0.00           --    Not in effect
ba02.mpr:     0.00           --    Not in effect
ba03.mpr:     0.00           --    Not in effect
ba04.mpr:     0.00           --    Not in effect
ba05.mpr:     0.00           --    Not in effect
ba06.mpr:     0.00           --    Not in effect
ba07.mpr:     0.00           --    Not in effect
ba08.mpr:     0.00           --    Grown from ba07.mpr using
                        CPIM3=1.000000
ba09.mpr:     0.00            --    Grown from ba08.mpr using
                        CPIM3=1.000000
ba10.mpr:     0.00            --    Grown from ba09.mpr using
                        CPIM3=1.000000
ba11.mpr:     0.00            --    Grown from ba10.mpr using
                        CPIM3=1.000000
ba12.mpr:     0.00            --    Grown from ba11.mpr using
                        CPIM3=1.000000
```

AFAC2   Alberta FA benefit per child aged 7 - 11

DESCRIPTION

In Alberta, Federal Family Allowances are based on the age of the child. This is the annual
amount paid on behalf of children aged 7-11.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	390.00	--	Redbook, 1991 Edition, p. D3
ba92.mpr:	400.80	2.8%	Redbook, 1992 Edition, p. D3
ba93.mpr:	0.00	--	Dropped in 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using CPIM3=1.000000
ba09.mpr:	0.00	--	Grown from ba08.mpr using CPIM3=1.000000
ba10.mpr:	0.00	--	Grown from ba09.mpr using CPIM3=1.000000
ba11.mpr:	0.00	--	Grown from ba10.mpr using CPIM3=1.000000
ba12.mpr:	0.00	--	Grown from ba11.mpr using CPIM3=1.000000

AFAC3   Alberta FA benefit per child aged 12- 15

DESCRIPTION

In Alberta, Federal Family Allowances are based on the age of the child. This is the annual
amount paid on behalf of children aged 12-15.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     513.60          --      Redbook, 1991 Edition, p. D3
 ba92.mpr:     528.00          2.8%    Redbook, 1992 Edition, p. D3
 ba93.mpr:     0.00            --      Dropped in 1993
 ba94.mpr:     0.00            --      Not in effect
 ba95.mpr:     0.00            --      Not in effect
 ba96.mpr:     0.00            --      Not in effect
 ba97.mpr:     0.00            --      Not in effect
 ba98.mpr:     0.00            --      Not in effect
 ba99.mpr:     0.00            --      Not in effect
 ba00.mpr:     0.00            --      Not in effect
 ba01.mpr:     0.00            --      Not in effect
 ba02.mpr:     0.00            --      Not in effect
 ba03.mpr:     0.00            --      Not in effect
 ba04.mpr:     0.00            --      Not in effect
 ba05.mpr:     0.00            --      Not in effect
 ba06.mpr:     0.00            --      Not in effect
 ba07.mpr:     0.00            --      Not in effect
 ba08.mpr:     0.00            --      Grown from ba07.mpr using
                       CPIM3=1.000000
 ba09.mpr:     0.00            --      Grown from ba08.mpr using
                       CPIM3=1.000000
 ba10.mpr:     0.00            --      Grown from ba09.mpr using
                       CPIM3=1.000000
 ba11.mpr:     0.00            --      Grown from ba10.mpr using
                       CPIM3=1.000000
 ba12.mpr:     0.00            --      Grown from ba11.mpr using
                       CPIM3=1.000000
```

DESCRIPTION

In Alberta, Federal Family Allowances are based on the age of the child. This is the annual amount paid on behalf of children aged 16-17.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    584.40          --    Redbook, 1991 Edition, p. D3
 ba92.mpr:    601.20         2.9%   Redbook, 1992 Edition, p. D3
 ba93.mpr:      0.00          --    Dropped in 1993
 ba94.mpr:      0.00          --    Not in effect
 ba95.mpr:      0.00          --    Not in effect
 ba96.mpr:      0.00          --    Not in effect
 ba97.mpr:      0.00          --    Not in effect
 ba98.mpr:      0.00          --    Not in effect
 ba99.mpr:      0.00          --    Not in effect
 ba00.mpr:      0.00          --    Not in effect
 ba01.mpr:      0.00          --    Not in effect
 ba02.mpr:      0.00          --    Not in effect
 ba03.mpr:      0.00          --    Not in effect
 ba04.mpr:      0.00          --    Not in effect
 ba05.mpr:      0.00          --    Not in effect
 ba06.mpr:      0.00          --    Not in effect
 ba07.mpr:      0.00          --    Not in effect
 ba08.mpr:      0.00          --    Grown from ba07.mpr using
                            CPIM3=1.000000
 ba09.mpr:      0.00          --    Grown from ba08.mpr using
                            CPIM3=1.000000
```

```
ba10.mpr:     0.00              --      Grown from ba09.mpr using
                                CPIM3=1.000000
ba11.mpr:     0.00              --      Grown from ba10.mpr using
                                CPIM3=1.000000
ba12.mpr:     0.00              --      Grown from ba11.mpr using
                                CPIM3=1.000000
```

AFETCAPC   Alberta Family Employment Tax Credit Amount Per Child [number of children]

DESCRIPTION

This parameter represents the maximum amount per child in the family, based on the number of children. The parameter AFETCNC contains the maximum number of children eligible for the credit. These amounts are used to determine maximum family benefits for the Alberta Employment Tax Credit program (imiafetc).

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Source

```
 ba91.mpr:     4             [Rows]    Not in effect
        0.00
        0.00
```

```
       0.00
       0.00
ba92.mpr:                    [Same]   Not in effect
ba93.mpr:                    [Same]   Not in effect
ba94.mpr:                    [Same]   Not in effect
ba95.mpr:                    [Same]   Not in effect
ba96.mpr:      4             [Rows]   Alberta Budget 1997
     250.00        --
     250.00        --
       0.00        --
       0.00        --
ba97.mpr:                    [Same]   Alberta Budget 1997
ba98.mpr:      4             [Rows]   Alberta Treasury - Tax
                                      Policy 1998
     500.00      100.0%
     500.00      100.0%
       0.00        --
       0.00        --
ba99.mpr:                    [Same]   Federal Income Tax T1C
                                      (ALTA) - 1999
ba00.mpr:                    [Same]   Federal Income Tax T1C
                                      (ALTA) - 1999
ba01.mpr:                    [Same]   Federal Income Tax Form
                                      AB428 - 2000
ba02.mpr:                    [Same]   Your Canada Child Tax
                                      Benefit - Guide T4114 (July 02)
ba03.mpr:                    [Same]   Your Canada Child Tax
                                      Benefit - Guide T4114 (July 03)
ba04.mpr:                    [Same]   Your Canada Child Tax
                                      Benefit - Guide T4114 (July 04)
ba05.mpr:      4             [Rows]   Your Canada Child Tax
                                      Benefit - Guide T4114 (July 05)
     550.00       10.0%
     500.00        0.0%
     300.00        --
     100.00        --
ba06.mpr:      4             [Rows]   Your Canada Child Tax
                                      Benefit - Guide T4114 (July 06)
     560.00        1.8%
     510.00        2.0%
     306.00        2.0%
     102.00        2.0%
ba07.mpr:      4             [Rows]   Your Canada Child Tax
                                      Benefit - Guide T4114 (July 07)
     581.00        3.8%
     528.00        3.5%
     317.00        3.6%
```

```
         106.00         3.9%
 ba08.mpr:      4              [Rows]    Grown from ba07.mpr using
                                CPIAL=1.020337
         592.82         2.0%
         538.74         2.0%
         323.45         2.0%
         108.16         2.0%
 ba09.mpr:      4              [Rows]    Grown from ba08.mpr using
                                CPIAL=1.020619
         605.04         2.1%
         549.85         2.1%
         330.12         2.1%
         110.39         2.1%
 ba10.mpr:      4              [Rows]    Grown from ba09.mpr using
                                CPIAL=1.020202
         617.26         2.0%
         560.96         2.0%
         336.79         2.0%
         112.62         2.0%
 ba11.mpr:      4              [Rows]    Grown from ba10.mpr using
                                CPIAL=1.019802
         629.48         2.0%
         572.07         2.0%
         343.46         2.0%
         114.85         2.0%
 ba12.mpr:      4              [Rows]    Grown from ba11.mpr using
                                CPIAL=1.020065
         642.11         2.0%
         583.55         2.0%
         350.35         2.0%
         117.15         2.0%
```

AFETCAPCP Alberta Family Employment Tax Credit Amount Per Child for 1st half of year

DESCRIPTION

This parameter represents the maximum amount per child in the family, based on the number of children. The parameter AFETCNCP contains the maximum number of children eligible for the credit. These amounts are used to determine maximum family benefits for the Alberta Employment Tax Credit program (imiafetc).

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to

half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Source
ba91.mpr:	4	[Rows] Not in effect
0.00		
0.00		
0.00		
0.00		
ba92.mpr:		[Same] Not in effect
ba93.mpr:		[Same] Not in effect
ba94.mpr:		[Same] Not in effect
ba95.mpr:		[Same] Not in effect
ba96.mpr:		[Same] Not in effect
ba97.mpr:	4	[Rows] Alberta Budget 1997
250.00	--	
250.00	--	
0.00	--	
0.00	--	
ba98.mpr:		[Same] Alberta Budget 1997
ba99.mpr:	4	[Rows] Alberta Treasury - Tax Policy 1998
500.00	100.0%	
500.00	100.0%	
0.00	--	
0.00	--	
ba00.mpr:		[Same] Federal Income Tax T1C (ALTA) - 1999
ba01.mpr:		[Same] Federal Income Tax T1C (ALTA) - 1999

ba02.mpr:			[Same]	Federal Income Tax Form AB428 - 2000
ba03.mpr:			[Same]	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba04.mpr:			[Same]	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba05.mpr:			[Same]	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba06.mpr:	4		[Rows]	Your Canada Child Tax Benefit - Guide T4114 (July 05)
	550.00	10.0%		
	500.00	0.0%		
	300.00	--		
	100.00	--		
ba07.mpr:	4		[Rows]	Alberta Budget 2006 - Tax Advantage, page 136
	560.00	1.8%		
	510.00	2.0%		
	306.00	2.0%		
	102.00	2.0%		
ba08.mpr:	4		[Rows]	Your Canada Child Tax Benefit - Guide T4114 (July 07)
	581.00	3.8%		
	528.00	3.5%		
	317.00	3.6%		
	106.00	3.9%		
ba09.mpr:	4		[Rows]	Grown from ba08.mpr using CPIALLAG=1.020337
	592.82	2.0%		
	538.74	2.0%		
	323.45	2.0%		
	108.16	2.0%		
ba10.mpr:	4		[Rows]	Grown from ba09.mpr using CPIALLAG=1.020619
	605.04	2.1%		
	549.85	2.1%		
	330.12	2.1%		
	110.39	2.1%		
ba11.mpr:	4		[Rows]	Grown from ba10.mpr using CPIALLAG=1.020202
	617.26	2.0%		
	560.96	2.0%		
	336.79	2.0%		
	112.62	2.0%		
ba12.mpr:	4		[Rows]	Grown from ba11.mpr using CPIALLAG=1.019802
	629.48	2.0%		

```
572.07        2.0%
343.46        2.0%
114.85        2.0%
```

AFETCBR   Alberta Family Employment Tax Credit Benefit Rate

DESCRIPTION

This parameter represents the proportion of family employment income by which the Alberta family employment tax credit (imiafetc) will be increased when family employment income exceeds the (AFETCCI) cut-in level.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not In Effect
ba92.mpr:	0.00000	--	Not In Effect
ba93.mpr:	0.00000	--	Not In Effect
ba94.mpr:	0.00000	--	Not In Effect
ba95.mpr:	0.00000	--	Not In Effect
ba96.mpr:	0.08000	--	Alberta Budget 1997
ba97.mpr:	0.08000	0.0%	Alberta Budget 1997

```
ba98.mpr:      0.08000        0.0%   Alberta Treasury - Tax
                                     Policy 1998
ba99.mpr:      0.08000        0.0%   Federal Income Tax T1C
                                     (ALTA) - 1999
ba00.mpr:      0.08000        0.0%   Federal Income Tax T1C
                                     (ALTA) - 1999
ba01.mpr:      0.08000        0.0%   Federal Income Tax Form
                                     AB428 - 2000
ba02.mpr:      0.08000        0.0%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 02)
ba03.mpr:      0.08000        0.0%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 03)
ba04.mpr:      0.08000        0.0%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 04)
ba05.mpr:      0.08000        0.0%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 05)
ba06.mpr:      0.08000        0.0%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 06)
ba07.mpr:      0.08000        0.0%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 07)
ba08.mpr:      0.08000        0.0%   Copied from ba07.mpr
ba09.mpr:      0.08000        0.0%   Copied from ba08.mpr
ba10.mpr:      0.08000        0.0%   Copied from ba09.mpr
ba11.mpr:      0.08000        0.0%   Copied from ba10.mpr
ba12.mpr:      0.08000        0.0%   Copied from ba11.mpr
```

AFETCBRP   Alberta Family Employment Tax Credit Benefit Rate for 1st half of year

DESCRIPTION

This parameter represents the proportion of family employment income by which the Alberta family employment tax credit (imiafetc) will be increased when family employment income exceeds the (AFETCCIP) cut-in level.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not In Effect
ba92.mpr:	0.00000	--	Not In Effect
ba93.mpr:	0.00000	--	Not In Effect
ba94.mpr:	0.00000	--	Not In Effect
ba95.mpr:	0.00000	--	Not In Effect
ba96.mpr:	0.00000	--	Not In Effect
ba97.mpr:	0.08000	--	Alberta Budget 1997
ba98.mpr:	0.08000	0.0%	Alberta Budget 1997
ba99.mpr:	0.08000	0.0%	Alberta Treasury - Tax Policy 1998
ba00.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba01.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba02.mpr:	0.08000	0.0%	Federal Income Tax Form AB428 - 2000
ba03.mpr:	0.08000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba04.mpr:	0.08000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba05.mpr:	0.08000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba06.mpr:	0.08000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba07.mpr:	0.08000	0.0%	Alberta Budget 2006 - Tax Advantage, page 136
ba08.mpr:	0.08000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 07)
ba09.mpr:	0.08000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.08000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.08000	0.0%	Copied from ba10.mpr

```
ba12.mpr:     0.08000        0.0%   Copied from ba11.mpr
```

AFETCCI   Alberta Family Employment Tax Credit Benefit Cut-in Level

DESCRIPTION

The level of family employment income below which no Alberta family employment tax credit (imiafetc) is payable.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not In Effect
ba92.mpr:	0.00	--	Not In Effect
ba93.mpr:	0.00	--	Not In Effect
ba94.mpr:	0.00	--	Not In Effect
ba95.mpr:	0.00	--	Not In Effect
ba96.mpr:	6500.00	--	Alberta Budget 1997
ba97.mpr:	6500.00	0.0%	Alberta Budget 1997
ba98.mpr:	6500.00	0.0%	Alberta Treasury - Tax Policy 1998
ba99.mpr:	6500.00	0.0%	Federal Income Tax T1C (ALTA) - 1999

```
ba00.mpr:     6500.00        0.0%   Federal Income Tax T1C
                                    (ALTA) - 1999
ba01.mpr:     6500.00        0.0%   Federal Income Tax Form
                                    AB428 - 2000
ba02.mpr:     6500.00        0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 02)
ba03.mpr:     6500.00        0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 03)
ba04.mpr:     6500.00        0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 04)
ba05.mpr:     2760.00      -57.5%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 05)
ba06.mpr:     2760.00        0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 06)
ba07.mpr:     2760.00        0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 07)
ba08.mpr:     2816.13        2.0%   Grown from ba07.mpr using
                                    CPIAL=1.020337
ba09.mpr:     2874.20        2.1%   Grown from ba08.mpr using
                                    CPIAL=1.020619
ba10.mpr:     2932.26        2.0%   Grown from ba09.mpr using
                                    CPIAL=1.020202
ba11.mpr:     2990.32        2.0%   Grown from ba10.mpr using
                                    CPIAL=1.019802
ba12.mpr:     3050.32        2.0%   Grown from ba11.mpr using
                                    CPIAL=1.020065
```

AFETCCIP   Alberta Family Employment Tax Credit Benefit Cut-in Level for 1st half of year

DESCRIPTION

The level of family employment income below which no Alberta family employment tax credit (imiafetc) is payable.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not In Effect
ba92.mpr:	0.00	--	Not In Effect
ba93.mpr:	0.00	--	Not In Effect
ba94.mpr:	0.00	--	Not In Effect
ba95.mpr:	0.00	--	Not In Effect
ba96.mpr:	0.00	--	Not In Effect
ba97.mpr:	6500.00	--	Alberta Budget 1997
ba98.mpr:	6500.00	0.0%	Alberta Budget 1997
ba99.mpr:	6500.00	0.0%	Alberta Treasury - Tax Policy 1998
ba00.mpr:	6500.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba01.mpr:	6500.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba02.mpr:	6500.00	0.0%	Federal Income Tax Form AB428 - 2000
ba03.mpr:	6500.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba04.mpr:	6500.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba05.mpr:	6500.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba06.mpr:	2760.00	-57.5%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba07.mpr:	2760.00	0.0%	Alberta Budget 2006 - Tax Advantage, page 136
ba08.mpr:	2760.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 07)
ba09.mpr:	2816.13	2.0%	Grown from ba08.mpr using CPIALLAG=1.020337

```
ba10.mpr:      2874.20       2.1%   Grown from ba09.mpr using
                                    CPIALLAG=1.020619
ba11.mpr:      2932.26       2.0%   Grown from ba10.mpr using
                                    CPIALLAG=1.020202
ba12.mpr:      2990.32       2.0%   Grown from ba11.mpr using
                                    CPIALLAG=1.019802
```

AFETCFLAG Alberta Family Employment Tax Credit Activation Flag

DESCRIPTION

This flag parameter activates the calculation of the Alberta Employment Tax Credit program (imiafetc) introduced in the Alberta budget of 1997.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0               --    Not In Effect
ba92.mpr:      0               --    Not In Effect
ba93.mpr:      0               --    Not In Effect
ba94.mpr:      0               --    Not In Effect
ba95.mpr:      0               --    Not In Effect
ba96.mpr:      1               --    Alberta Budget 1997
ba97.mpr:      1               --    Alberta Budget 1997
ba98.mpr:      1               --    Alberta Treasury - Tax
                                     Policy 1998
ba99.mpr:      1               --    FLAG
ba00.mpr:      1               --    Federal Income Tax T1C
                                     (ALTA) - 1999
ba01.mpr:      1               --    Federal Income Tax Form
                                     AB428 - 2000
```

```
ba02.mpr:    1                 --    Your Canada Child Tax
                        Benefit - Guide T4114 (July 02)
ba03.mpr:    1                 --    Your Canada Child Tax
                        Benefit - Guide T4114 (July 03)
ba04.mpr:    1                 --    Your Canada Child Tax
                        Benefit - Guide T4114 (July 04)
ba05.mpr:    1                 --    Your Canada Child Tax
                        Benefit - Guide T4114 (July 05)
ba06.mpr:    1                 --    Your Canada Child Tax
                        Benefit - Guide T4114 (July 06)
ba07.mpr:    1                 --    Your Canada Child Tax
                        Benefit - Guide T4114 (July 07)
ba08.mpr:    1                 --    Copied from ba07.mpr
ba09.mpr:    1                 --    Copied from ba08.mpr
ba10.mpr:    1                 --    Copied from ba09.mpr
ba11.mpr:    1                 --    Copied from ba10.mpr
ba12.mpr:    1                 --    Copied from ba11.mpr
```

AFETCNC   Alberta Family Employment Tax Credit Maximum Number of Children

DESCRIPTION

The maximum number of children in a family for whom the Alberta Employment Tax Credit amount based on the number of children (AFETCAPC) may be claimed.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not In Effect
ba92.mpr:	0.00	--	Not In Effect
ba93.mpr:	0.00	--	Not In Effect
ba94.mpr:	0.00	--	Not In Effect
ba95.mpr:	0.00	--	Not In Effect
ba96.mpr:	2.00	--	Alberta Budget 1997
ba97.mpr:	2.00	0.0%	Alberta Budget 1997
ba98.mpr:	2.00	0.0%	Alberta Treasury - Tax Policy 1998
ba99.mpr:	2.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	2.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba01.mpr:	2.00	0.0%	Federal Income Tax Form AB428 - 2000
ba02.mpr:	2.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	2.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	2.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba05.mpr:	4.00	100.0%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba06.mpr:	4.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 06)
ba07.mpr:	4.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 07)
ba08.mpr:	4.00	0.0%	Copied from ba07.mpr
ba09.mpr:	4.00	0.0%	Copied from ba08.mpr
ba10.mpr:	4.00	0.0%	Copied from ba09.mpr
ba11.mpr:	4.00	0.0%	Copied from ba10.mpr
ba12.mpr:	4.00	0.0%	Copied from ba11.mpr

AFETCNCP Alberta Family Employment Tax Credit Maximum Number of Children for 1st half of year

DESCRIPTION

The maximum number of children in a family for whom the Alberta Employment Tax Credit amount based on the number of children (AFETCAPCP) may be claimed.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not In Effect
ba92.mpr:	0.00	--	Not In Effect
ba93.mpr:	0.00	--	Not In Effect
ba94.mpr:	0.00	--	Not In Effect
ba95.mpr:	0.00	--	Not In Effect
ba96.mpr:	0.00	--	Not In Effect
ba97.mpr:	2.00	--	Alberta Budget 1997
ba98.mpr:	2.00	0.0%	Alberta Budget 1997
ba99.mpr:	2.00	0.0%	Alberta Treasury - Tax Policy 1998
ba00.mpr:	2.00	0.0%	Federal Income Tax T1C (ALTA) - 1999

```
ba01.mpr:      2.00          0.0%   Federal Income Tax T1C
                                    (ALTA) - 1999
ba02.mpr:      2.00          0.0%   Federal Income Tax Form
                                    AB428 - 2000
ba03.mpr:      2.00          0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 02)
ba04.mpr:      2.00          0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 03)
ba05.mpr:      2.00          0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 04)
ba06.mpr:      4.00        100.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 05)
ba07.mpr:      4.00          0.0%   Alberta Budget 2006 - Tax
                                    Advantage, page 136
ba08.mpr:      4.00          0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 07)
ba09.mpr:      4.00          0.0%   Copied from ba08.mpr
ba10.mpr:      4.00          0.0%   Copied from ba09.mpr
ba11.mpr:      4.00          0.0%   Copied from ba10.mpr
ba12.mpr:      4.00          0.0%   Copied from ba11.mpr
```

AFETCPI   Alberta Family Employment Tax Credit phase in

DESCRIPTION

The value of this parameter is always multiplied by the calculated amount of the Alberta Family Employment Tax Credit (imiafetc). The parameter was designed to simulate the partial year benefits due to the commencement of this July to June program in January 1997.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.50000	--	Alberta Budget 1997
ba97.mpr:	1.00000	100.0%	Alberta Budget 1997
ba98.mpr:	1.00000	0.0%	Alberta Treasury - Tax Policy 1998
ba99.mpr:	1.00000	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	1.00000	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba01.mpr:	1.00000	0.0%	Federal Income Tax T1C (ALTA) - 2000
ba02.mpr:	1.00000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	1.00000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	1.00000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba05.mpr:	1.00000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba06.mpr:	1.00000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 06)
ba07.mpr:	1.00000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 07)
ba08.mpr:	1.00000	0.0%	Copied from ba07.mpr
ba09.mpr:	1.00000	0.0%	Copied from ba08.mpr
ba10.mpr:	1.00000	0.0%	Copied from ba09.mpr
ba11.mpr:	1.00000	0.0%	Copied from ba10.mpr

```
ba12.mpr:    1.00000      0.0%   Copied from ba11.mpr
```

AFETCPIP   Alberta Family Employment Tax Credit phase in for 2nd half of year

DESCRIPTION

The value of this parameter is always multiplied by the calculated amount of the Alberta Family Employment Tax Credit (imiafetc). The parameter was designed to simulate the partial year benefits due to the commencement of this July to June program in January 1997.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	1.00000	--	Alberta Budget 1997
ba98.mpr:	1.00000	0.0%	Alberta Budget 1997
ba99.mpr:	1.00000	0.0%	Alberta Treasury - Tax Policy 1998

```
ba00.mpr:    1.00000      0.0%   Federal Income Tax T1C
                                 (ALTA) - 1999
ba01.mpr:    1.00000      0.0%   Federal Income Tax T1C
                                 (ALTA) - 1999
ba02.mpr:    1.00000      0.0%   Federal Income Tax T1C
                                 (ALTA) - 2000
ba03.mpr:    1.00000      0.0%   Your Canada Child Tax
                                 Benefit - Guide T4114 (July 02)
ba04.mpr:    1.00000      0.0%   Your Canada Child Tax
                                 Benefit - Guide T4114 (July 03)
ba05.mpr:    1.00000      0.0%   Your Canada Child Tax
                                 Benefit - Guide T4114 (July 04)
ba06.mpr:    1.00000      0.0%   Your Canada Child Tax
                                 Benefit - Guide T4114 (July 05)
ba07.mpr:    1.00000      0.0%   Your Canada Child Tax
                                 Benefit - Guide T4114 (July 06)
ba08.mpr:    1.00000      0.0%   Your Canada Child Tax
                                 Benefit - Guide T4114 (July 07)
ba09.mpr:    1.00000      0.0%   Copied from ba08.mpr
ba10.mpr:    1.00000      0.0%   Copied from ba09.mpr
ba11.mpr:    1.00000      0.0%   Copied from ba10.mpr
ba12.mpr:    1.00000      0.0%   Copied from ba11.mpr
```

AFETCRR   Alberta Family Employment Tax Credit Reduction Rate

DESCRIPTION

This parameter represents the proportion of family net income which will be used to reduce the Alberta family employment tax credit (imiafetc) when family net income exceeds the (AFETCTD) turn down level.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not In Effect
ba92.mpr:	0.00000	--	Not In Effect
ba93.mpr:	0.00000	--	Not In Effect
ba94.mpr:	0.00000	--	Not In Effect
ba95.mpr:	0.00000	--	Not In Effect
ba96.mpr:	0.04000	--	Alberta Budget 1997
ba97.mpr:	0.04000	0.0%	Alberta Budget 1997
ba98.mpr:	0.04000	0.0%	Alberta Treasury - Tax Policy 1998
ba99.mpr:	0.04000	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	0.04000	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba01.mpr:	0.04000	0.0%	Federal Income Tax Form AB428 - 2000
ba02.mpr:	0.04000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	0.04000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	0.04000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba05.mpr:	0.04000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba06.mpr:	0.04000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 06)
ba07.mpr:	0.04000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 07)
ba08.mpr:	0.04000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.04000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.04000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.04000	0.0%	Copied from ba10.mpr

```
    ba12.mpr:    0.04000       0.0%   Copied from ba11.mpr
```

AFETCRRP   Alberta Family Employment Tax Credit Reduction Rate for 1st half of year

DESCRIPTION

This parameter represents the proportion of family net income which will be used to reduce the Alberta family employment tax credit (imiafetc) when family net income exceeds the (AFETCTDP) turn down level.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00000        --    Not In Effect
 ba92.mpr:    0.00000        --    Not In Effect
 ba93.mpr:    0.00000        --    Not In Effect
 ba94.mpr:    0.00000        --    Not In Effect
 ba95.mpr:    0.00000        --    Not In Effect
 ba96.mpr:    0.00000        --    Not In Effect
 ba97.mpr:    0.04000        --    Alberta Budget 1997
 ba98.mpr:    0.04000       0.0%   Alberta Budget 1997
 ba99.mpr:    0.04000       0.0%   Alberta Treasury - Tax
                            Policy 1998
```

```
ba00.mpr:    0.04000      0.0%   Federal Income Tax T1C
                                  (ALTA) - 1999
ba01.mpr:    0.04000      0.0%   Federal Income Tax T1C
                                  (ALTA) - 1999
ba02.mpr:    0.04000      0.0%   Federal Income Tax Form
                                  AB428 - 2000
ba03.mpr:    0.04000      0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 02)
ba04.mpr:    0.04000      0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 03)
ba05.mpr:    0.04000      0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 04)
ba06.mpr:    0.04000      0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 05)
ba07.mpr:    0.04000      0.0%   Alberta Budget 2006 - Tax
                                  Advantage, page 136
ba08.mpr:    0.04000      0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 07)
ba09.mpr:    0.04000      0.0%   Copied from ba08.mpr
ba10.mpr:    0.04000      0.0%   Copied from ba09.mpr
ba11.mpr:    0.04000      0.0%   Copied from ba10.mpr
ba12.mpr:    0.04000      0.0%   Copied from ba11.mpr
```

AFETCTD   Alberta Family Employment Tax Credit Turndown Level

DESCRIPTION

The level of family net income above which the Alberta family employment tax credit (imiafetc) is reduced at the rate (AFETCRR).

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

ba91.mpr:	0.00	--	Not In Effect
ba92.mpr:	0.00	--	Not In Effect
ba93.mpr:	0.00	--	Not In Effect
ba94.mpr:	0.00	--	Not In Effect
ba95.mpr:	0.00	--	Not In Effect
ba96.mpr:	25000.00	--	Alberta Budget 1997
ba97.mpr:	25000.00	0.0%	Alberta Budget 1997
ba98.mpr:	25000.00	0.0%	Alberta Treasury - Tax Policy 1998
ba99.mpr:	25000.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	25000.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba01.mpr:	25000.00	0.0%	Federal Income Tax Form AB428 - 2000
ba02.mpr:	25000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	25000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	25000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba05.mpr:	25000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba06.mpr:	25475.00	1.9%	Your Canada Child Tax Benefit - Guide T4114 (July 06)
ba07.mpr:	26392.00	3.6%	Your Canada Child Tax Benefit - Guide T4114 (July 07)
ba08.mpr:	26928.73	2.0%	Grown from ba07.mpr using CPIAL=1.020337
ba09.mpr:	27483.97	2.1%	Grown from ba08.mpr using CPIAL=1.020619

```
ba10.mpr:     28039.20     2.0%   Grown from ba09.mpr using
                                  CPIAL=1.020202
ba11.mpr:     28594.43     2.0%   Grown from ba10.mpr using
                                  CPIAL=1.019802
ba12.mpr:     29168.18     2.0%   Grown from ba11.mpr using
                                  CPIAL=1.020065
```

AFETCTDP   Alberta Family Employment Tax Credit Turndown Level for 1st half of year

DESCRIPTION

The level of family net income above which the Alberta family employment tax credit (imiafetc) is reduced at the rate (AFETCRRP).

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00             --    Not In Effect
ba92.mpr:     0.00             --    Not In Effect
ba93.mpr:     0.00             --    Not In Effect
ba94.mpr:     0.00             --    Not In Effect
ba95.mpr:     0.00             --    Not In Effect
ba96.mpr:     0.00             --    Not In Effect
```

```
ba97.mpr:     25000.00        --     Alberta Budget 1997
ba98.mpr:     25000.00      0.0%    Alberta Budget 1997
ba99.mpr:     25000.00      0.0%    Alberta Treasury - Tax
                                    Policy 1998
ba00.mpr:     25000.00      0.0%    Federal Income Tax T1C
                                    (ALTA) - 1999
ba01.mpr:     25000.00      0.0%    Federal Income Tax T1C
                                    (ALTA) - 1999
ba02.mpr:     25000.00      0.0%    Federal Income Tax Form
                                    AB428 - 2000
ba03.mpr:     25000.00      0.0%    Your Canada Child Tax
                                    Benefit - Guide T4114 (July 02)
ba04.mpr:     25000.00      0.0%    Your Canada Child Tax
                                    Benefit - Guide T4114 (July 03)
ba05.mpr:     25000.00      0.0%    Your Canada Child Tax
                                    Benefit - Guide T4114 (July 04)
ba06.mpr:     25000.00      0.0%    Your Canada Child Tax
                                    Benefit - Guide T4114 (July 05)
ba07.mpr:     25475.00      1.9%    Alberta Budget 2006 - Tax
                                    Advantage, page 136
ba08.mpr:     26392.00      3.6%    Your Canada Child Tax
                                    Benefit - Guide T4114 (July 07)
ba09.mpr:     26928.73      2.0%    Grown from ba08.mpr using
                                    CPIALLAG=1.020337
ba10.mpr:     27483.97      2.1%    Grown from ba09.mpr using
                                    CPIALLAG=1.020619
ba11.mpr:     28039.20      2.0%    Grown from ba10.mpr using
                                    CPIALLAG=1.020202
ba12.mpr:     28594.43      2.0%    Grown from ba11.mpr using
                                    CPIALLAG=1.019802
```

AFTAX   Alberta flat surtax rate on taxable income

DESCRIPTION

In Alberta, provincial surtax(impsur) is calculated as ASF percent of provincial taxes above
the level ASCI plus AFTAX percent of taxable income (imitax).

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00500	--	Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	0.00500	0.0%	Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	0.00500	0.0%	Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	0.00500	0.0%	Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	0.00500	0.0%	Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	0.00500	0.0%	Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	0.00500	0.0%	Federal Income Tax T1C (ALTA) 1997
ba98.mpr:	0.00500	0.0%	Federal Income Tax T1C (ALTA) 1998
ba99.mpr:	0.00500	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	0.00500	0.0%	Federal Income Tax Form AB428 - 2000
ba01.mpr:	0.00000	--	Not in effect - Budget 00
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr

```
ba12.mpr:    0.00000        --      Copied from ba11.mpr
```

AGENAME   Name of database adjustment algorithm [string]

DESCRIPTION

This control parameter describes the method and algorithms by which the database will be adjusted. The algorithm is always "standard adjustment" unless the algorithm is changed by the user in glass box mode. The AGENAME parameter cannot be changed by the user in black box mode. Its value is associated with the adjustment algorithm contained in the adj function. If a descriptive label for the complete set of adjustment parameters is required use APRDESC.

AHCIPF   Alberta Health Care Insurance Plan Family Premium

DESCRIPTION

This parameter represents the Alberta Health Care Insurance Plan annual premium for couples and families before the premium subsidy is applied. See AHCIPIT for details on the premium subsidy.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     588.00         --      Alberta Health and Wellness
 ba92.mpr:     636.00        8.2%     Alberta Health and Wellness
 ba93.mpr:     672.00        5.7%     Alberta Health and Wellness
```

```
ba94.mpr:      744.00        10.7%   Alberta Health and Wellness
ba95.mpr:      792.00         6.5%   Alberta Health and Wellness
ba96.mpr:      816.00         3.0%   Alberta Health and Wellness
ba97.mpr:      816.00         0.0%   Alberta Health and Wellness
ba98.mpr:      816.00         0.0%   Alberta Health and Wellness
ba99.mpr:      816.00         0.0%   Alberta Health and Wellness
ba00.mpr:      816.00         0.0%   Alberta Health and Wellness
ba01.mpr:      816.00         0.0%   Alberta Health and Wellness
ba02.mpr:      996.00        22.1%   Alberta Health and Wellness
ba03.mpr:     1056.00         6.0%   Alberta Health and Wellness
ba04.mpr:     1056.00         0.0%   Alberta Health and Wellness
ba05.mpr:     1056.00         0.0%   Alberta Health and Wellness
ba06.mpr:     1056.00         0.0%   Alberta Health and Wellness
ba07.mpr:     1056.00         0.0%   Alberta Health and Wellness
ba08.mpr:     1056.00         0.0%   Grown from ba07.mpr using
                                     NONE=1.0000
ba09.mpr:     1056.00         0.0%   Grown from ba08.mpr using
                                     NONE=1.0000
ba10.mpr:     1056.00         0.0%   Grown from ba09.mpr using
                                     NONE=1.0000
ba11.mpr:     1056.00         0.0%   Grown from ba10.mpr using
                                     NONE=1.0000
ba12.mpr:     1056.00         0.0%   Grown from ba11.mpr using
                                     NONE=1.0000
```

AHCIPFLG   Alberta Health Care Insurance Plan activation flag

DESCRIPTION

When this flag is turned on, the Alberta Health Care Insurance Plan premiums are calculated.
See AHCIPIT for more details regarding this provincial health premium program.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Alberta Health and Wellness
ba92.mpr:	1	--	Alberta Health and Wellness
ba93.mpr:	1	--	Alberta Health and Wellness
ba94.mpr:	1	--	Alberta Health and Wellness
ba95.mpr:	1	--	Alberta Health and Wellness
ba96.mpr:	1	--	Alberta Health and Wellness
ba97.mpr:	1	--	Alberta Health and Wellness
ba98.mpr:	1	--	Alberta Health and Wellness
ba99.mpr:	1	--	Alberta Health and Wellness
ba00.mpr:	1	--	Alberta Health and Wellness
ba01.mpr:	1	--	Alberta Health and Wellness
ba02.mpr:	1	--	Alberta Health and Wellness
ba03.mpr:	1	--	Alberta Health and Wellness
ba04.mpr:	1	--	Alberta Health and Wellness
ba05.mpr:	1	--	Alberta Health and Wellness
ba06.mpr:	1	--	Alberta Health and Wellness
ba07.mpr:	1	--	Alberta Health and Wellness
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

AHCIPFSB   Alberta Health Care Insurance Plan Family Subsidy Table

DESCRIPTION

This parameter represents the income threshold amounts and premium subsidy rates for the Alberta Health Care Insurance Plan subsidy, for non-senior couples and families. The value of the health premium, AHCIPF may be reduced based on the previous year's family taxable income. The calculated premium is equal to the maximum annual premium times (1.0 – corresponding subsidy rate). Where income exceeds the last income threshold, no premium subsidy is granted.

For non-senior couples and families, this parameter is only in effect when AHCIPSOPT is set to 1. See AHCIPIT for the subsidy calculations for seniors.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year		Value	Source	
ba91.mpr:	4		[Rows]	Alberta Health and Wellness
0	1.000	(-0.0001)		
6000	0.660	(-0.0002)		
8000	0.330	(-0.0002)		
10000	0.000	(-0.0002)		
ba92.mpr:			[Same]	Alberta Health and Wellness
ba93.mpr:	4		[Rows]	Alberta Health and Wellness
0	1.000	(-0.0001)		
6200	0.660	(-0.0002)		
8267	0.330	(-0.0002)		
10332	0.000	(-0.0002)		
ba94.mpr:	6		[Rows]	Alberta Health and Wellness
0	1.000	(-0.0000)		
7500	0.800	(-0.0002)		
8780	0.600	(-0.0002)		
10060	0.400	(-0.0002)		
11340	0.200	(-0.0002)		
12620	0.000	(-0.0002)		
ba95.mpr:			[Same]	Alberta Health and Wellness
ba96.mpr:			[Same]	Alberta Health and Wellness
ba97.mpr:			[Same]	Alberta Health and Wellness
ba98.mpr:			[Same]	Alberta Health and Wellness
ba99.mpr:			[Same]	Alberta Health and Wellness
ba00.mpr:			[Same]	Alberta Health and Wellness
ba01.mpr:			[Same]	Alberta Health and Wellness
ba02.mpr:	2		[Rows]	Not in effect
0	1.000	(-0.0000)		
21200	0.000	(-0.0000)		
ba03.mpr:			[Same]	Not in effect
ba04.mpr:	2		[Rows]	Not in effect
0	0.000	(0.0000)		

```
           0     0.000    (0.0000)
ba05.mpr:                 [Same]   Not in effect
ba06.mpr:                 [Same]   Not in effect
ba07.mpr:                 [Same]   Not in effect
ba08.mpr:                 [Same]   Grown from ba07.mpr using
                          NONE=1.0000
ba09.mpr:                 [Same]   Grown from ba08.mpr using
                          NONE=1.0000
ba10.mpr:                 [Same]   Grown from ba09.mpr using
                          NONE=1.0000
ba11.mpr:                 [Same]   Grown from ba10.mpr using
                          NONE=1.0000
ba12.mpr:                 [Same]   Grown from ba11.mpr using
                          NONE=1.0000
```

AHCIPINCFLG Alberta Health Care Insurance Plan flag to give to highest earner

DESCRIPTION

When this flag is turned on, the Alberta Health Care Insurance Plan premium for the family is given to the spouse with the highest income. When it is off, the older spouse gets assigned the premium.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Option
ba92.mpr:	1	--	Option
ba93.mpr:	1	--	Option
ba94.mpr:	1	--	Option
ba95.mpr:	1	--	Option

```
ba96.mpr:    1              --    Option
ba97.mpr:    1              --    Option
ba98.mpr:    1              --    Option
ba99.mpr:    1              --    Option
ba00.mpr:    1              --    Option
ba01.mpr:    1              --    Option
ba02.mpr:    1              --    Option
ba03.mpr:    1              --    Option
ba04.mpr:    1              --    Option
ba05.mpr:    1              --    Option
ba06.mpr:    1              --    Option
ba07.mpr:    1              --    Option
ba08.mpr:    1              --    Copied from ba07.mpr
ba09.mpr:    1              --    Copied from ba08.mpr
ba10.mpr:    1              --    Copied from ba09.mpr
ba11.mpr:    1              --    Copied from ba10.mpr
ba12.mpr:    1              --    Copied from ba11.mpr
```

AHCIPIT   Alberta Health Care Insurance Plan Income Threshold [family type]

DESCRIPTION

This parameter represents the income threshold amounts for the Alberta Health Care
Insurance Plan subsidy, based on family type. The value of the health premium is
determined by family size, AHCIPS for unattached individuals and AHCIPF for families.
Lower income individuals and families may be eligible for a premium subsidy based on
income. For non-seniors, the income threshold is based on taxable income for the head and
spouse if applicable. For senior or couples with at least one senior, the income test is based
on the non-deductible income used for the Alberta Seniors Benefit. If the income is less than
the threshold then a full subsidy of the health premium is granted. Where the income is
greater than the threshold, a partial subsidy may be granted. The health premium is
determined by subtracting the income threshold from family income and multiplying the
result by the subsidy rate AHCIPSR without exceeding the base premium amounts.

For non-senior individuals and couples/families, this parameter is only in effect when
AHCIPSOPT is set to 2. The value of the calculated health premium (imphp) is assigned to
the eldest in the census family.

For the purposes of this program the family type used in order for this parameter is:

- non-senior unattached individual

- non-senior couple without children

- non-senior couple with children

- senior unattached individual

- senior couple

- senior married to a non-senior

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Source

```
 ba91.mpr:    6            [Rows]   Not in effect
       0.00
       0.00
       0.00
       0.00
       0.00
       0.00
 ba92.mpr:                 [Same]   Not in effect
 ba93.mpr:                 [Same]   Not in effect
 ba94.mpr:    6            [Rows]   Alberta Health and Wellness
    7560.00        --
   12620.00        --
   12620.00        --
   18000.00        --
   27000.00        --
   24280.00        --
 ba95.mpr:    6            [Rows]   Alberta Health and Wellness
    7560.00       0.0%
   12620.00       0.0%
   12620.00       0.0%
   18060.00       0.3%
   27122.00       0.5%
   24340.00       0.2%
 ba96.mpr:    6            [Rows]   Alberta Health and Wellness
    7560.00       0.0%
```

```
    12620.00        0.0%
    12620.00        0.0%
    18105.00        0.2%
    27210.00        0.3%
    24385.00        0.2%
ba97.mpr:     6            [Rows]    Alberta Health and Wellness
     7560.00        0.0%
    12620.00        0.0%
    12620.00        0.0%
    18105.00        0.0%
    27210.00        0.0%
    27210.00       11.6%
ba98.mpr:                  [Same]    Alberta Health and Wellness
ba99.mpr:                  [Same]    Alberta Health and Wellness
ba00.mpr:                  [Same]    Alberta Health and Wellness
ba01.mpr:                  [Same]    Alberta Health and Wellness
ba02.mpr:     6            [Rows]    Alberta Health and Wellness
    12450.00       64.7%
    21200.00       68.0%
    27210.00      115.6%
    18105.00        0.0%
    27210.00        0.0%
    27210.00        0.0%
ba03.mpr:                  [Same]    Alberta Health and Wellness
ba04.mpr:                  [Same]    Alberta Health and Wellness
ba05.mpr:     6            [Rows]    Alberta Health and Wellness
    12450.00        0.0%
    21200.00        0.0%
    27210.00        0.0%
        0.00     -100.0%
        0.00     -100.0%
        0.00     -100.0%
ba06.mpr:     6            [Rows]    Alberta Budget 2006 - Tax
                                     Advantage, page 135
    17450.00       40.2%
    26200.00       23.6%
    32210.00       18.4%
        0.00        --
        0.00        --
        0.00        --
ba07.mpr:                  [Same]    Alberta Health and Wellness
ba08.mpr:                  [Same]    Grown from ba07.mpr using
                                     NONE=1.0000
ba09.mpr:                  [Same]    Grown from ba08.mpr using
                                     NONE=1.0000
ba10.mpr:                  [Same]    Grown from ba09.mpr using
                                     NONE=1.0000
```

```
ba11.mpr:                      [Same]   Grown from ba10.mpr using
                               NONE=1.0000
ba12.mpr:                      [Same]   Grown from ba11.mpr using
                               NONE=1.0000
```

AHCIPS   Alberta Health Care Insurance Plan Single Premium

DESCRIPTION

This parameter represents the Alberta Health Care Insurance Plan annual premium for
unattached individuals before the premium subsidy is applied. See AHCIPIT for details on
the premium subsidy.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	294.00	--	Alberta Health and Wellness
ba92.mpr:	318.00	8.2%	Alberta Health and Wellness
ba93.mpr:	336.00	5.7%	Alberta Health and Wellness
ba94.mpr:	372.00	10.7%	Alberta Health and Wellness
ba95.mpr:	396.00	6.5%	Alberta Health and Wellness
ba96.mpr:	408.00	3.0%	Alberta Health and Wellness
ba97.mpr:	408.00	0.0%	Alberta Health and Wellness
ba98.mpr:	408.00	0.0%	Alberta Health and Wellness
ba99.mpr:	408.00	0.0%	Alberta Health and Wellness
ba00.mpr:	408.00	0.0%	Alberta Health and Wellness
ba01.mpr:	408.00	0.0%	Alberta Health and Wellness
ba02.mpr:	498.00	22.1%	Alberta Health and Wellness
ba03.mpr:	528.00	6.0%	Alberta Health and Wellness
ba04.mpr:	528.00	0.0%	Alberta Health and Wellness
ba05.mpr:	528.00	0.0%	Alberta Health and Wellness

```
ba06.mpr:      528.00        0.0%   Alberta Health and Wellness
ba07.mpr:      528.00        0.0%   Alberta Health and Wellness
ba08.mpr:      528.00        0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:      528.00        0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      528.00        0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      528.00        0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      528.00        0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

AHCIPSOPT   Alberta Health Care Insurance Plan Subsidy option (1=table, 2=flat rate)

DESCRIPTION

This parameter determines the subsidy method used for non-senior individuals and couples/families. When this parameter is set to 1, the non-senior individual subsidy is based on the parameter AHCIPSSB and the non-senior subsidy for couples and families is based on AHCIPFSB. The subsidy for seniors is based on AHCIPIT when ALTASOPT is set to 2 and seniors are exempted from paying the premium when ALTASOPT is set to 1 or AHCIPSPI is set to 1.00.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      1                --    Alberta Health and Wellness
ba92.mpr:      1                --    Alberta Health and Wellness
ba93.mpr:      1                --    Alberta Health and Wellness
ba94.mpr:      1                --    Alberta Health and Wellness
```

```
ba95.mpr:    1              --    Alberta Health and Wellness
ba96.mpr:    1              --    Alberta Health and Wellness
ba97.mpr:    1              --    Alberta Health and Wellness
ba98.mpr:    1              --    Alberta Health and Wellness
ba99.mpr:    1              --    Alberta Health and Wellness
ba00.mpr:    1              --    Alberta Health and Wellness
ba01.mpr:    1              --    Alberta Health and Wellness
ba02.mpr:    2              --    Alberta Health and Wellness
ba03.mpr:    2              --    Alberta Health and Wellness
ba04.mpr:    2              --    Alberta Health and Wellness
ba05.mpr:    2              --    Alberta Health and Wellness
ba06.mpr:    2              --    Alberta Health and Wellness
ba07.mpr:    2              --    Alberta Health and Wellness
ba08.mpr:    2              --    Copied from ba07.mpr
ba09.mpr:    2              --    Copied from ba08.mpr
ba10.mpr:    2              --    Copied from ba09.mpr
ba11.mpr:    2              --    Copied from ba10.mpr
ba12.mpr:    2              --    Copied from ba11.mpr
```

AHCIPSPI   Alberta Health Care Insurance Plan Senior Exemption Phase In

DESCRIPTION

This value is used to scale the phase in of the senior exemption from paying the Alberta provincial health premium. As of October 1, 2004, all seniors, regardless of income, are exempt from paying the premium (imphp).

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 0.00000   --   Not in effect

```
ba92.mpr:      0.00000        --     Not in effect
ba93.mpr:      0.00000        --     Not in effect
ba94.mpr:      0.00000        --     Not in effect
ba95.mpr:      0.00000        --     Not in effect
ba96.mpr:      0.00000        --     Not in effect
ba97.mpr:      0.00000        --     Not in effect
ba98.mpr:      0.00000        --     Not in effect
ba99.mpr:      0.00000        --     Not in effect
ba00.mpr:      0.00000        --     Not in effect
ba01.mpr:      0.00000        --     Not in effect
ba02.mpr:      0.00000        --     Not in effect
ba03.mpr:      0.00000        --     Not in effect
ba04.mpr:      0.25000        --     Alberta Health and Wellness
ba05.mpr:      1.00000      300.0%   Alberta Health and Wellness
ba06.mpr:      1.00000        0.0%   Alberta Health and Wellness
ba07.mpr:      1.00000        0.0%   Alberta Health and Wellness
ba08.mpr:      1.00000        0.0%   Copied from ba07.mpr
ba09.mpr:      1.00000        0.0%   Copied from ba08.mpr
ba10.mpr:      1.00000        0.0%   Copied from ba09.mpr
ba11.mpr:      1.00000        0.0%   Copied from ba10.mpr
ba12.mpr:      1.00000        0.0%   Copied from ba11.mpr
```

AHCIPSR Alberta Health Care Insurance Plan Subsidy Rate

DESCRIPTION

This parameter represents the Alberta Health Care Insurance Plan subsidy rate used in the calculation of the premium subsidy. Families with incomes greater than the income threshold for their family type may be eligible for a partial subsidy on their health premium. The premium is determined by subtracting the income threshold AHCIPIT from family income and multiplying the result by this subsidy rate, without exceeding the base premium amount.

See AHCIPIT for details on the premium subsidy.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.15000	--	Alberta Health and Wellness
ba95.mpr:	0.15000	0.0%	Alberta Health and Wellness
ba96.mpr:	0.15000	0.0%	Alberta Health and Wellness
ba97.mpr:	0.15000	0.0%	Alberta Health and Wellness
ba98.mpr:	0.15000	0.0%	Alberta Health and Wellness
ba99.mpr:	0.15000	0.0%	Alberta Health and Wellness
ba00.mpr:	0.15000	0.0%	Alberta Health and Wellness
ba01.mpr:	0.15000	0.0%	Alberta Health and Wellness
ba02.mpr:	0.15000	0.0%	Alberta Health and Wellness
ba03.mpr:	0.15000	0.0%	Alberta Health and Wellness
ba04.mpr:	0.15000	0.0%	Alberta Health and Wellness
ba05.mpr:	0.15000	0.0%	Alberta Health and Wellness
ba06.mpr:	0.15000	0.0%	Alberta Health and Wellness
ba07.mpr:	0.15000	0.0%	Alberta Health and Wellness
ba08.mpr:	0.15000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.15000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.15000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.15000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.15000	0.0%	Copied from ba11.mpr

AHCIPSSB   Alberta Health Care Insurance Plan Single Subsidy Table

DESCRIPTION

This parameter represents the income threshold amounts and premium subsidy rates for the Alberta Health Care Insurance Plan subsidy, for non-senior single individuals. The value of the health premium, AHCIPS may be reduced based on the previous year's taxable income. The calculated premium is equal to the maximum annual premium times (1.0 – corresponding subsidy rate). Where income exceeds the last income threshold, no premium subsidy is granted.

For single non-seniors, this parameter is only in effect when AHCIPSOPT is set to 1. See AHCIPIT for the subsidy calculations for seniors.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year		Value	Source	
ba91.mpr:		4	[Rows]	Alberta Health and Wellness
	0	1.000	(-0.0001)	
	3500	0.660	(-0.0003)	
	4500	0.330	(-0.0003)	
	5500	0.000	(-0.0003)	
ba92.mpr:			[Same]	Alberta Health and Wellness
ba93.mpr:		4	[Rows]	Alberta Health and Wellness
	0	1.000	(-0.0001)	
	3617	0.660	(-0.0003)	
	4650	0.330	(-0.0003)	
	5683	0.000	(-0.0003)	
ba94.mpr:		6	[Rows]	Alberta Health and Wellness
	0	1.000	(-0.0000)	
	5000	0.800	(-0.0003)	
	5640	0.600	(-0.0003)	
	6280	0.400	(-0.0003)	
	6920	0.200	(-0.0003)	
	7560	0.000	(-0.0003)	
ba95.mpr:			[Same]	Alberta Health and Wellness
ba96.mpr:			[Same]	Alberta Health and Wellness
ba97.mpr:			[Same]	Alberta Health and Wellness
ba98.mpr:			[Same]	Alberta Health and Wellness
ba99.mpr:			[Same]	Alberta Health and Wellness
ba00.mpr:			[Same]	Alberta Health and Wellness
ba01.mpr:			[Same]	Alberta Health and Wellness
ba02.mpr:		2	[Rows]	Not in effect
	0	1.000	(-0.0001)	
	12450	0.000	(-0.0001)	
ba03.mpr:			[Same]	Not in effect
ba04.mpr:		2	[Rows]	Not in effect
	0	0.000	(0.0000)	

```
        0     0.000    (0.0000)
ba05.mpr:                  [Same]   Not in effect
ba06.mpr:                  [Same]   Not in effect
ba07.mpr:                  [Same]   Not in effect
ba08.mpr:                  [Same]   Grown from ba07.mpr using
                           NONE=1.0000
ba09.mpr:                  [Same]   Grown from ba08.mpr using
                           NONE=1.0000
ba10.mpr:                  [Same]   Grown from ba09.mpr using
                           NONE=1.0000
ba11.mpr:                  [Same]   Grown from ba10.mpr using
                           NONE=1.0000
ba12.mpr:                  [Same]   Grown from ba11.mpr using
                           NONE=1.0000
```

AHEATFLG   Alberta Energy Tax Refund activation flag

DESCRIPTION

When AHEATFLG is turned on, persons aged 16 or over will receive an Alberta Energy Tax Refund (AHEATREB) from the Alberta government for assistance with home heating expenses. The value of the refund is held in impheatr.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect

```
ba96.mpr:      0              --      Not in effect
ba97.mpr:      0              --      Not in effect
ba98.mpr:      0              --      Not in effect
ba99.mpr:      0              --      Not in effect
ba00.mpr:      0              --      Not in effect
ba01.mpr:      1              --      Government of Alberta
                                      Information Bulletin - Jan. 11, 2001
ba02.mpr:      0              --      Not in effect
ba03.mpr:      0              --      Not in effect
ba04.mpr:      0              --      Not in effect
ba05.mpr:      0              --      Not in effect
ba06.mpr:      0              --      Not in effect
ba07.mpr:      0              --      Copied from ba06.mpr
ba08.mpr:      0              --      Copied from ba07.mpr
ba09.mpr:      0              --      Copied from ba08.mpr
ba10.mpr:      0              --      Copied from ba09.mpr
ba11.mpr:      0              --      Copied from ba10.mpr
ba12.mpr:      0              --      Copied from ba11.mpr
```

AHEATREB   Alberta Energy Tax Refund amount

DESCRIPTION

When AHEATFLG is turned on, persons aged 16 or over will receive an Alberta Energy Tax
Refund (AHEATREB) from the Alberta government for assistance with home heating
expenses. The value of the refund is held in impheatr.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.00            --      Not in effect
```

```
 ba92.mpr:     0.00          --     Not in effect
 ba93.mpr:     0.00          --     Not in effect
 ba94.mpr:     0.00          --     Not in effect
 ba95.mpr:     0.00          --     Not in effect
 ba96.mpr:     0.00          --     Not in effect
 ba97.mpr:     0.00          --     Not in effect
 ba98.mpr:     0.00          --     Not in effect
 ba99.mpr:     0.00          --     Not in effect
 ba00.mpr:     0.00          --     Not in effect
 ba01.mpr:     300.00        --     Government of Alberta
                             Information Bulletin - Jan. 11, 2001
 ba02.mpr:     0.00          --     Not in effect
 ba03.mpr:     0.00          --     Not in effect
 ba04.mpr:     0.00          --     Not in effect
 ba05.mpr:     0.00          --     Not in effect
 ba06.mpr:     0.00          --     Not in effect
 ba07.mpr:     0.00          --     Grown from ba06.mpr using
                             NONE=1.0000
 ba08.mpr:     0.00           --     Grown from ba07.mpr using
                             NONE=1.0000
 ba09.mpr:     0.00           --     Grown from ba08.mpr using
                             NONE=1.0000
 ba10.mpr:     0.00           --     Grown from ba09.mpr using
                             NONE=1.0000
 ba11.mpr:     0.00           --     Grown from ba10.mpr using
                             NONE=1.0000
 ba12.mpr:     0.00           --     Grown from ba11.mpr using
                             NONE=1.0000
```

ALEXPP   Proportion of other allowable employment expenses to use as deduction

DESCRIPTION

The standard algorithm allows the imputed value for Other Allowable Employment Expenses
to be reduced or grown using this factor. This may be used to simulate an increase or
decrease in the amounts allowed for these expenses.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1.00000	--	Not in effect
ba92.mpr:	1.00000	0.0%	Not in effect
ba93.mpr:	1.00000	0.0%	Not in effect
ba94.mpr:	1.00000	0.0%	Not in effect
ba95.mpr:	1.00000	0.0%	Not in effect
ba96.mpr:	1.00000	0.0%	Not in effect
ba97.mpr:	1.00000	0.0%	Not in effect
ba98.mpr:	1.00000	0.0%	Not in effect
ba99.mpr:	1.00000	0.0%	Not in effect
ba00.mpr:	1.00000	0.0%	Not in effect
ba01.mpr:	1.00000	0.0%	Not in effect
ba02.mpr:	1.00000	0.0%	Not in effect
ba03.mpr:	1.00000	0.0%	Not in effect
ba04.mpr:	1.00000	0.0%	Not in effect
ba05.mpr:	1.00000	0.0%	Not in effect
ba06.mpr:	1.00000	0.0%	User-option
ba07.mpr:	1.00000	0.0%	Copied from ba06.mpr
ba08.mpr:	1.00000	0.0%	Copied from ba07.mpr
ba09.mpr:	1.00000	0.0%	Copied from ba08.mpr
ba10.mpr:	1.00000	0.0%	Copied from ba09.mpr
ba11.mpr:	1.00000	0.0%	Copied from ba10.mpr
ba12.mpr:	1.00000	0.0%	Copied from ba11.mpr

ALGDESC   Names of standard and alternate algorithms

DESCRIPTION

This control parameter is produced by SPSM and cannot be modified by the user. It is intended for use in `glass box' mode and displays the names of the tax/transfer modules used in the standard and alternate algorithms.

ALTAMIN   Alberta GIS supplement minimum annual benefit

DESCRIPTION

Minimum annual Alberta Assured Income Plan benefits for single persons, or each eligible spouse in a married couple. Calculated as a sum of monthly minimums.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	120.00	--	HWC 1991 Edition, section 6.1
ba92.mpr:	120.00	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	120.00	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	0.00	--	not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

```
ba98.mpr:    0.00              --   Not in effect
ba99.mpr:    0.00              --   Not in effect
ba00.mpr:    0.00              --   Not in effect
ba01.mpr:    0.00              --   Not in effect
ba02.mpr:    0.00              --   Not in effect
ba03.mpr:    0.00              --   Not in effect
ba04.mpr:    0.00              --   Not in effect
ba05.mpr:    0.00              --   Not in effect
ba06.mpr:    0.00              --   Not in effect
ba07.mpr:    0.00              --   Not in effect
ba08.mpr:    0.00              --   Grown from ba07.mpr using
                         DEFAULT=1.0000
ba09.mpr:    0.00               --   Grown from ba08.mpr using
                         DEFAULT=1.0000
ba10.mpr:    0.00                --  Grown from ba09.mpr using
                         DEFAULT=1.0000
ba11.mpr:    0.00                --  Grown from ba10.mpr using
                         DEFAULT=1.0000
ba12.mpr:    0.00                 -- Grown from ba11.mpr using
                         DEFAULT=1.0000
```

ALTASC   Alberta GIS supplement maximum annual benefit

DESCRIPTION

Maximum annual Alberta Assured Income Plan benefits for eligible single persons and each
eligible person in a married couple. Calculated as a sum of monthly maximums.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1140.00	--	HWC 1991 Edition, section 6.1
ba92.mpr:	1140.00	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	1140.00	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	0.00	--	not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using DEFAULT=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using DEFAULT=1.0000

ALTASOPT   Alberta seniors option [1=GIST,2=new seniors benefit 1994]

DESCRIPTION

This option governs how provincial benefits to the elderly in Alberta are administered. With the option set to 1, the benefits are modelled under the Alberta Assured Income Plan. Under option 2, the benefits are modelled under the Alberta Seniors Benefit program.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	OPTION
ba92.mpr:	1	--	OPTION
ba93.mpr:	1	--	OPTION
ba94.mpr:	2	--	OPTION
ba95.mpr:	2	--	OPTION
ba96.mpr:	2	--	OPTION
ba97.mpr:	2	--	OPTION
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	OPTION
ba01.mpr:	2	--	OPTION
ba02.mpr:	2	--	OPTION
ba03.mpr:	2	--	OPTION
ba04.mpr:	2	--	OPTION
ba05.mpr:	2	--	OPTION
ba06.mpr:	2	--	Alberta Seniors Benefit regulations (65/2006)
ba07.mpr:	2	--	Alberta Senior's Benefit Information Booklet, July 07-June 08
ba08.mpr:	2	--	Copied from ba07.mpr
ba09.mpr:	2	--	Copied from ba08.mpr
ba10.mpr:	2	--	Copied from ba09.mpr
ba11.mpr:	2	--	Copied from ba10.mpr
ba12.mpr:	2	--	Copied from ba11.mpr

DESCRIPTION

This value represents the maximum Alberta non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoth). The parameter is only used when the provincial tax on taxable income is calculated (ATXFLG = 1).

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	4293.00	--	Not in effect (non-zero to grow for 2001)
ba01.mpr:	6000.00	39.8%	Federal Income Tax Form AB428 - 2001
ba02.mpr:	6204.00	3.4%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	6291.00	1.4%	Federal Income Tax Form AB428 - 2003
ba04.mpr:	6668.00	6.0%	Federal Income Tax Form AB428 - 2004

```
ba05.mpr:     6755.00      1.3%   Federal Income Tax Form
                                  AB428 - 2005
ba06.mpr:     6883.00      1.9%   Federal Income Tax Form
                                  AB428 - 2006
ba07.mpr:     7131.00      3.6%   TD1AB E (07)
ba08.mpr:     7276.02      2.0%   Grown from ba07.mpr using
                                  CPIAL=1.020337
ba09.mpr:     7426.04      2.1%   Grown from ba08.mpr using
                                  CPIAL=1.020619
ba10.mpr:     7576.06      2.0%   Grown from ba09.mpr using
                                  CPIAL=1.020202
ba11.mpr:     7726.08      2.0%   Grown from ba10.mpr using
                                  CPIAL=1.019802
ba12.mpr:     7881.10      2.0%   Grown from ba11.mpr using
                                  CPIAL=1.020065
```

AMAXET — Alta maximum on transfer of education and tuition amount

DESCRIPTION

The maximum dollar amount of the combined Alberta Education and Tuition Tax Credits that may be transferred between spouses or from a dependent to a supporting parent. The parameter is only used when the provincial tax on taxable income is calculated (ATXFLG = 1).

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect

```
ba94.mpr:    0.00              --      Not in effect
ba95.mpr:    0.00              --      Not in effect
ba96.mpr:    0.00              --      Not in effect
ba97.mpr:    0.00              --      Not in effect
ba98.mpr:    0.00              --      Not in effect
ba99.mpr:    0.00              --      Not in effect
ba00.mpr:    0.00              --      Not in effect
ba01.mpr:    5000.00           --      Federal Income Tax Form
                               AB(S11) - 2001
ba02.mpr:    5000.00          0.0%    Federal Income Tax Form
                               AB(S11) - 2002
ba03.mpr:    5000.00          0.0%    Federal Income Tax Form
                               AB(S11) - 2003
ba04.mpr:    5000.00          0.0%    Federal Income Tax Form
                               AB(S11) - 2004
ba05.mpr:    5000.00          0.0%    Federal Income Tax Form
                               AB(S11) - 2005
ba06.mpr:    5000.00          0.0%    Federal Income Tax Form
                               AB(S11) - 2006
ba07.mpr:    5000.00          0.0%    Grown from ba06.mpr using
                               NONE=1.0000
ba08.mpr:    5000.00          0.0%    Grown from ba07.mpr using
                               NONE=1.0000
ba09.mpr:    5000.00          0.0%    Grown from ba08.mpr using
                               NONE=1.0000
ba10.mpr:    5000.00          0.0%    Grown from ba09.mpr using
                               NONE=1.0000
ba11.mpr:    5000.00          0.0%    Grown from ba10.mpr using
                               NONE=1.0000
ba12.mpr:    5000.00          0.0%    Grown from ba11.mpr using
                               NONE=1.0000
```

AMEDALL   Alta Medical allowance maximum lower limit

DESCRIPTION

Alberta allowable medical expenses are calculated as actual expenses (idmedgro) less either
AMEDANF percent of net income, or AMEDALL, whichever is less. The calculated
allowable expense is saved in impmeda. The provincial non-refundable medical expense tax
credit (impmedtc) represents impmeda multiplied by APNTCR. It is only calculated when
ATXFLG is set to 1.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	1678.00	--	Federal Income Tax AB428 – 2001
ba02.mpr:	1735.00	3.4%	Federal Income Tax AB428 – 2002
ba03.mpr:	1759.00	1.4%	Federal Income Tax AB428 – 2003
ba04.mpr:	1865.89	6.1%	Federal Income Tax Form AB428 – 2004
ba05.mpr:	1889.00	1.2%	Federal Income Tax Form AB428 – 2005
ba06.mpr:	1925.00	1.9%	Federal Income Tax Form AB428 – 2006
ba07.mpr:	1967.78	2.2%	Grown from ba06.mpr using CPIAL=1.022222
ba08.mpr:	2007.80	2.0%	Grown from ba07.mpr using CPIAL=1.020337
ba09.mpr:	2049.20	2.1%	Grown from ba08.mpr using CPIAL=1.020619
ba10.mpr:	2090.60	2.0%	Grown from ba09.mpr using CPIAL=1.020202

```
ba11.mpr:     2132.00       2.0%   Grown from ba10.mpr using
                                   CPIAL=1.019802
ba12.mpr:     2174.78       2.0%   Grown from ba11.mpr using
                                   CPIAL=1.020065
```

AMEDANF   Alta Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either AMEDANF percent
of net income, or AMEDALL, whichever is less. The Alberta non-refundable medical
expense tax credit is only calculated when ATXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00000        --    Not in effect
 ba92.mpr:    0.00000        --    Not in effect
 ba93.mpr:    0.00000        --    Not in effect
 ba94.mpr:    0.00000        --    Not in effect
 ba95.mpr:    0.00000        --    Not in effect
 ba96.mpr:    0.00000        --    Not in effect
 ba97.mpr:    0.00000        --    Not in effect
 ba98.mpr:    0.00000        --    Not in effect
 ba99.mpr:    0.00000        --    Not in effect
 ba00.mpr:    0.00000        --    Not in effect
 ba01.mpr:    0.03000        --    Federal Income Tax AB428 -
                                   2001
 ba02.mpr:    0.03000       0.0%   Federal Income Tax AB428 -
                                   2002
```

```
  ba03.mpr:     0.03000      0.0%   Federal Income Tax AB428 –
                                    2003
  ba04.mpr:     0.03000      0.0%   Federal Income Tax Form
                                    AB428 – 2004
  ba05.mpr:     0.03000      0.0%   Federal Income Tax Form
                                    AB428 – 2005
  ba06.mpr:     0.03000      0.0%   Federal Income Tax Form
                                    AB428 – 2006
  ba07.mpr:     0.03000      0.0%   Copied from ba06.mpr
  ba08.mpr:     0.03000      0.0%   Copied from ba07.mpr
  ba09.mpr:     0.03000      0.0%   Copied from ba08.mpr
  ba10.mpr:     0.03000      0.0%   Copied from ba09.mpr
  ba11.mpr:     0.03000      0.0%   Copied from ba10.mpr
  ba12.mpr:     0.03000      0.0%   Copied from ba11.mpr
```

AMTDIV   Alternative minimum tax: percentage of taxable dividends

DESCRIPTION

This parameter represents the portion of taxable other than eligible dividends (imisdivt) that may be used to reduce the adjusted taxable income in the calculation of the federal alternative minimum tax.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.20000	--	Federal Income Tax, Form T691 – 1991
ba92.mpr:	0.20000	0.0%	Federal Income Tax, Form T691 – 1992

```
ba93.mpr:      0.20000      0.0%   Federal Income Tax, Form
                                   T691 - 1993
ba94.mpr:      0.20000      0.0%   Federal Income Tax, Form
                                   T691 - 1994
ba95.mpr:      0.20000      0.0%   Federal Income Tax, Form
                                   T691 - 1995
ba96.mpr:      0.20000      0.0%   Federal Income Tax, Form
                                   T691 - 1996
ba97.mpr:      0.20000      0.0%   Federal Income Tax, Form
                                   T691 - 1997
ba98.mpr:      0.20000      0.0%   Federal Income Tax, Form
                                   T691 - 1998
ba99.mpr:      0.20000      0.0%   Federal Income Tax, Form
                                   T691 - 1999
ba00.mpr:      0.20000      0.0%   Federal Income Tax, Form
                                   T691 - 2000
ba01.mpr:      0.20000      0.0%   Federal Income Tax, Form
                                   T691 - 2001
ba02.mpr:      0.20000      0.0%   Federal Income Tax, Form
                                   T691 - 2002
ba03.mpr:      0.20000      0.0%   Federal Income Tax 2003 -
                                   Form T691
ba04.mpr:      0.20000      0.0%   Federal Income Tax 2004 -
                                   Form T691
ba05.mpr:      0.20000      0.0%   Federal Income Tax 2005 -
                                   Form T691
ba06.mpr:      0.20000      0.0%   Federal Income Tax 2006 -
                                   Form T691
ba07.mpr:      0.20000      0.0%   Copied from ba06.mpr
ba08.mpr:      0.20000      0.0%   Copied from ba07.mpr
ba09.mpr:      0.20000      0.0%   Copied from ba08.mpr
ba10.mpr:      0.20000      0.0%   Copied from ba09.mpr
ba11.mpr:      0.20000      0.0%   Copied from ba10.mpr
ba12.mpr:      0.20000      0.0%   Copied from ba11.mpr
```

AMTDIVLC   Alternative minimum tax: percentage of eligible taxable dividends

DESCRIPTION

This parameter represents the portion of taxable eligible dividends (imildivt) that may be used
to reduce the adjusted taxable income in the calculation of the federal alternative minimum
tax.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.20000	--	Federal Income Tax 1991 – Form T691
ba92.mpr:	0.20000	0.0%	Federal Income Tax 1992 – Form T691
ba93.mpr:	0.20000	0.0%	Federal Income Tax 1993 – Form T691
ba94.mpr:	0.20000	0.0%	Federal Income Tax 1994 – Form T691
ba95.mpr:	0.20000	0.0%	Federal Income Tax 1995 – Form T691
ba96.mpr:	0.20000	0.0%	Federal Income Tax 1996 – Form T691
ba97.mpr:	0.20000	0.0%	Federal Income Tax 1997 – Form T691
ba98.mpr:	0.20000	0.0%	Federal Income Tax 1998 – Form T691
ba99.mpr:	0.20000	0.0%	Federal Income Tax 1999 – Form T691
ba00.mpr:	0.20000	0.0%	Federal Income Tax 2000 – Form T691
ba01.mpr:	0.20000	0.0%	Federal Income Tax 2001 – Form T691
ba02.mpr:	0.20000	0.0%	Federal Income Tax 2002 – Form T691
ba03.mpr:	0.20000	0.0%	Federal Income Tax 2003 – Form T691
ba04.mpr:	0.20000	0.0%	Federal Income Tax 2004 – Form T691
ba05.mpr:	0.20000	0.0%	Federal Income Tax 2005 – Form T691

```
ba06.mpr:      0.31035      55.2%   Federal Income Tax 2006 -
                                    Form T691
ba07.mpr:      0.31035       0.0%   Copied from ba06.mpr
ba08.mpr:      0.31035       0.0%   Copied from ba07.mpr
ba09.mpr:      0.31035       0.0%   Copied from ba08.mpr
ba10.mpr:      0.31035       0.0%   Copied from ba09.mpr
ba11.mpr:      0.31035       0.0%   Copied from ba10.mpr
ba12.mpr:      0.31035       0.0%   Copied from ba11.mpr
```

AMTEX   Alternate minimum tax: exemption level

DESCRIPTION

The federal Alternate Minimum Tax is computed by recalculating taxable income without
including certain exemptions and applying a flat tax rate (AMTTX) to any income over this
exemption level.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	40000.00	--	Federal Income Tax 1991 - Page 38
ba92.mpr:	40000.00	0.0%	Federal Income Tax 1992 - Page 38
ba93.mpr:	40000.00	0.0%	Federal Income Tax 1993 - Page 38
ba94.mpr:	40000.00	0.0%	Federal Income Tax 1994 - Form T691
ba95.mpr:	40000.00	0.0%	Federal Income Tax 1995 - Form T691

```
ba96.mpr:     40000.00      0.0%   Federal Income Tax 1996 -
                                   Form T691
ba97.mpr:     40000.00      0.0%   Federal Income Tax 1997 -
                                   Form T691
ba98.mpr:     40000.00      0.0%   Federal Income Tax 1998 -
                                   Form T691
ba99.mpr:     40000.00      0.0%   Federal Income Tax 1999 -
                                   FORM T691
ba00.mpr:     40000.00      0.0%   Federal Income Tax 2000 -
                                   Form T691
ba01.mpr:     40000.00      0.0%   Federal Income Tax 2001 -
                                   Form T691
ba02.mpr:     40000.00      0.0%   Federal Income Tax 2002 -
                                   Form T691
ba03.mpr:     40000.00      0.0%   Federal Income Tax 2003 -
                                   Form T691
ba04.mpr:     40000.00      0.0%   Federal Income Tax 2004 -
                                   Form T691
ba05.mpr:     40000.00      0.0%   Federal Income Tax 2005 -
                                   Form T691
ba06.mpr:     40000.00      0.0%   Federal Income Tax 2006 -
                                   Form T691
ba07.mpr:     40000.00      0.0%   Grown from ba06.mpr using
                                   NONE=1.0000
ba08.mpr:     40000.00      0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:     40000.00      0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     40000.00      0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     40000.00      0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     40000.00      0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

AMTFORTX Alternative minimum tax: Foreign Income Tax Rate

DESCRIPTION

This parameter represents the portion of foreign income tax paid (idfortx) that may be used in the calculation of the special foreign tax credit required for the federal alternative minimum tax.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.66670	--	Federal Income Tax, Form T691 – 1991
ba92.mpr:	0.66670	0.0%	Federal Income Tax, Form T691 – 1992
ba93.mpr:	0.66670	0.0%	Federal Income Tax, Form T691 – 1993
ba94.mpr:	0.66670	0.0%	Federal Income Tax, Form T691 – 1994
ba95.mpr:	0.66670	0.0%	Federal Income Tax, Form T691 – 1995
ba96.mpr:	0.66670	0.0%	Federal Income Tax, Form T691 – 1996
ba97.mpr:	0.66670	0.0%	Federal Income Tax, Form T691 – 1997
ba98.mpr:	0.66670	0.0%	Federal Income Tax, Form T691 – 1998
ba99.mpr:	0.66670	0.0%	Federal Income Tax, Form T691 – 1999
ba00.mpr:	0.66670	0.0%	Federal Income Tax, Form T691 – 2000
ba01.mpr:	0.66670	0.0%	Federal Income Tax, Form T691 – 2001
ba02.mpr:	0.66670	0.0%	Federal Income Tax, Form T691 – 2002
ba03.mpr:	0.66670	0.0%	Federal Income Tax 2003 – Form T691
ba04.mpr:	0.66670	0.0%	Federal Income Tax 2004 – Form T691
ba05.mpr:	0.66670	0.0%	Federal Income Tax 2005 – Form T691

```
   ba06.mpr:     0.66670      0.0%   Federal Income Tax 2006 -
                                     Form T691
   ba07.mpr:     0.66670      0.0%   Copied from ba06.mpr
   ba08.mpr:     0.66670      0.0%   Copied from ba07.mpr
   ba09.mpr:     0.66670      0.0%   Copied from ba08.mpr
   ba10.mpr:     0.66670      0.0%   Copied from ba09.mpr
   ba11.mpr:     0.66670      0.0%   Copied from ba10.mpr
   ba12.mpr:     0.66670      0.0%   Copied from ba11.mpr
```

AMTINCRT   Alternative minimum tax: Inclusion Rate

DESCRIPTION

This parameter represents the overall inclusion rate for alternative minimum tax calculations. The non-taxable portion of capital gains to include in the calculation of adjusted taxable income is derived by AMTINCRT less CAPGIR. Only this proportion of the net non-deducted capital losses can be used to derive the adjusted taxable income for minimum tax purposes.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1.00000	--	Federal Income Tax, Form T691 – 1991
ba92.mpr:	1.00000	0.0%	Federal Income Tax, Form T691 – 1992
ba93.mpr:	1.00000	0.0%	Federal Income Tax, Form T691 – 1993
ba94.mpr:	1.00000	0.0%	Federal Income Tax, Form T691 – 1994

```
ba95.mpr:      1.00000      0.0%   Federal Income Tax, Form
                                   T691 - 1995
ba96.mpr:      1.00000      0.0%   Federal Income Tax, Form
                                   T691 - 1996
ba97.mpr:      1.00000      0.0%   Federal Income Tax, Form
                                   T691 - 1997
ba98.mpr:      1.00000      0.0%   Federal Income Tax, Form
                                   T691 - 1998
ba99.mpr:      1.00000      0.0%   Federal Income Tax, Form
                                   T691 - 1999
ba00.mpr:      0.80000    -20.0%   Federal Income Tax, Form
                                   T691 - 2000
ba01.mpr:      0.80000      0.0%   Federal Income Tax, Form
                                   T691 - 2001
ba02.mpr:      0.80000      0.0%   Federal Income Tax, Form
                                   T691 - 2002
ba03.mpr:      0.80000      0.0%   Federal Income Tax 2003 -
                                   Form T691
ba04.mpr:      0.80000      0.0%   Federal Income Tax 2004 -
                                   Form T691
ba05.mpr:      0.80000      0.0%   Federal Income Tax 2005 -
                                   Form T691
ba06.mpr:      0.80000      0.0%   Federal Income Tax 2006 -
                                   Form T691
ba07.mpr:      0.80000      0.0%   Copied from ba06.mpr
ba08.mpr:      0.80000      0.0%   Copied from ba07.mpr
ba09.mpr:      0.80000      0.0%   Copied from ba08.mpr
ba10.mpr:      0.80000      0.0%   Copied from ba09.mpr
ba11.mpr:      0.80000      0.0%   Copied from ba10.mpr
ba12.mpr:      0.80000      0.0%   Copied from ba11.mpr
```

AMTNEGTI   Alternative minimum tax: Allow Negative Taxable Income Flag

DESCRIPTION

When this parameter is set to 1, taxable income for the purposes of the federal alternative minimum tax is allowed to be negative.   Taxable income is recalculated allowing it to be negative.

When this parameter is set to 0, taxable income for the purposes of the federal alternative minimum tax is set to imitax, which can not be negative.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0		-- Federal Income Tax, Form T691 – 1991
ba92.mpr:	0		-- Federal Income Tax, Form T691 – 1992
ba93.mpr:	0		-- Federal Income Tax, Form T691 – 1993
ba94.mpr:	0		-- Federal Income Tax, Form T691 – 1994
ba95.mpr:	0		-- Federal Income Tax, Form T691 – 1995
ba96.mpr:	0		-- Federal Income Tax, Form T691 – 1996
ba97.mpr:	0		-- Federal Income Tax, Form T691 – 1997
ba98.mpr:	1		-- Federal Income Tax, Form T691 – 1998
ba99.mpr:	1		-- Federal Income Tax, Form T691 – 1999
ba00.mpr:	1		-- Federal Income Tax, Form T691 – 2000
ba01.mpr:	1		-- Federal Income Tax, Form T691 – 2001
ba02.mpr:	1		-- Federal Income Tax, Form T691 – 2002
ba03.mpr:	1		-- Federal Income Tax 2003 – Form T691
ba04.mpr:	1		-- Federal Income Tax 2004 – Form T691
ba05.mpr:	1		-- Federal Income Tax 2005 – Form T691

```
ba06.mpr:    1                 --     Federal Income Tax 2006 -
                          Form T691
ba07.mpr:    1                 --     Copied from ba06.mpr
ba08.mpr:    1                 --     Copied from ba07.mpr
ba09.mpr:    1                 --     Copied from ba08.mpr
ba10.mpr:    1                 --     Copied from ba09.mpr
ba11.mpr:    1                 --     Copied from ba10.mpr
ba12.mpr:    1                 --     Copied from ba11.mpr
```

AMTPRVDF   Alternative minimum tax: prov. tax difference definition[prov]

DESCRIPTION

This parameter contains the provincial vector to define the concept of the additional tax due to minimum tax calculations that is to be used in the calculation of provincial alternative minimum tax.   This parameter is used in conjunction with the provincial alternative minimum tax option parameter when it is set to 2 (to calculate the provincial minimum tax as a percentage of the additional federal tax due).

When the value is set to 0, the provincial minimum tax is calculated as a percentage of the difference between the final federal tax (including surtaxes) based on federal minimum tax calculations and the final federal tax calculated prior to the application of the alternative minimum tax.

When the value is set to 1, the provincial minimum tax is calculated as a percentage of the minimum amount payable less the special foreign tax credit and the regular tax payable.

When the value is set to 2, the provincial minimum tax is calculated as a percentage of the minimum amount due to minimum tax calculations less the regular tax payable.

When the value is set to 3, the provincial minimum tax is calculated as a percentage of the minimum amount due to minimum tax calculations less the basic federal tax.

The resulting variable (imamtprv) contains the appropriate concept for calculating the provincial minimum tax. For those provinces that calculate provincial minimum tax as a percentage of additional federal tax, imamtprv is multiplied by the appropriate provincial rate of federal minimum tax.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Source

```
 ba91.mpr:      10          [Rows]   Not in effect
         0
         0
         0
         0
         0
         0
         0
         0
         0
         0
 ba92.mpr:                  [Same]   Not in effect
 ba93.mpr:                  [Same]   Not in effect
 ba94.mpr:                  [Same]   Not in effect
 ba95.mpr:                  [Same]   Not in effect
 ba96.mpr:                  [Same]   Not in effect
 ba97.mpr:                  [Same]   Not in effect
 ba98.mpr:                  [Same]   Not in effect
 ba99.mpr:                  [Same]   Not in effect
 ba00.mpr:      10          [Rows]   Provincial Alternative
                                     Minimum Tax, Form T1219 - 2000
         0
         0
         1
         0
         0
         2
         3
         0
         0
         3
```

```
ba01.mpr:      10          [Rows]    Provincial Alternative
                                     Minimum Tax, Form T1219 - 2001
            1
            1
            1
            0
            0
            2
            3
            0
            0
            3
ba02.mpr:      10          [Rows]    Provincial Alternative
                                     Minimum Tax, Form T1219 - 2002
            1
            1
            1
            3
            0
            2
            3
            3
            3
            3
ba03.mpr:                  [Same]    Provincial Tax Forms and
                                     T691 2003
ba04.mpr:                  [Same]    Provincial Tax Forms and
                                     T691 2004
ba05.mpr:                  [Same]    Provincial Tax Forms and
                                     T691 2005
ba06.mpr:                  [Same]    Provincial Tax Forms and
                                     T691 2006
ba07.mpr:                  [Same]    Copied from ba06.mpr
ba08.mpr:                  [Same]    Copied from ba07.mpr
ba09.mpr:                  [Same]    Copied from ba08.mpr
ba10.mpr:                  [Same]    Copied from ba09.mpr
ba11.mpr:                  [Same]    Copied from ba10.mpr
ba12.mpr:                  [Same]    Copied from ba11.mpr
```

AMTRPFLG   RRSP/RPP included in Alternate minimum tax (1=included)

DESCRIPTION

When this flag is set to 1, RRSP and RPP deductions are included in the calculation of the federal Alternate Minimum Tax. Otherwise, they are not.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Federal income tax, Form T691
ba92.mpr:	1	--	Federal income tax, Form T691
ba93.mpr:	1	--	Federal income tax, Form T691
ba94.mpr:	0	--	Federal budget 1998, p.192 (retroactive)
ba95.mpr:	0	--	Federal budget 1998, p.192 (retroactive)
ba96.mpr:	0	--	Federal budget 1998, p.192 (retroactive)
ba97.mpr:	0	--	Federal budget 1998, p.192 (retroactive)
ba98.mpr:	0	--	FLAG
ba99.mpr:	0	--	FLAG
ba00.mpr:	0	--	FLAG
ba01.mpr:	0	--	FLAG
ba02.mpr:	0	--	FLAG
ba03.mpr:	0	--	FLAG
ba04.mpr:	0	--	FLAG
ba05.mpr:	0	--	FLAG
ba06.mpr:	0	--	Federal Income Tax 2006 - Form T691
ba07.mpr:	0	--	Copied from ba06.mpr
ba08.mpr:	0	--	Copied from ba07.mpr
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr

```
   ba12.mpr:    0              --    Copied from ba11.mpr
```

AMTSTK   Alternative minimum tax: Stock Option Proportion

DESCRIPTION

This parameter represents the portion of the stock option and shares deductions from line 249 (imstkded) that must be added back to taxable income in the calculation of the federal alternative minimum tax.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1.00000	--	Federal Income Tax, Form T691 – 1991
ba92.mpr:	1.00000	0.0%	Federal Income Tax, Form T691 – 1992
ba93.mpr:	1.00000	0.0%	Federal Income Tax, Form T691 – 1993
ba94.mpr:	1.00000	0.0%	Federal Income Tax, Form T691 – 1994
ba95.mpr:	1.00000	0.0%	Federal Income Tax, Form T691 – 1995
ba96.mpr:	1.00000	0.0%	Federal Income Tax, Form T691 – 1996
ba97.mpr:	1.00000	0.0%	Federal Income Tax, Form T691 – 1997
ba98.mpr:	1.00000	0.0%	Federal Income Tax, Form T691 – 1998
ba99.mpr:	1.00000	0.0%	Federal Income Tax, Form T691 – 1999

```
ba00.mpr:     0.60000     -40.0%   Federal Income Tax, Form
                                   T691 - 2000
ba01.mpr:     0.40000     -33.3%   Federal Income Tax 2001 -
                                   Form T691
ba02.mpr:     0.40000       0.0%   Federal Income Tax 2002 -
                                   Form T691
ba03.mpr:     0.40000       0.0%   Federal Income Tax 2003 -
                                   Form T691
ba04.mpr:     0.40000       0.0%   Federal Income Tax 2004 -
                                   Form T691
ba05.mpr:     0.40000       0.0%   Federal Income Tax 2005 -
                                   Form T691
ba06.mpr:     0.40000       0.0%   Federal Income Tax 2006 -
                                   Form T691
ba07.mpr:     0.40000       0.0%   Copied from ba06.mpr
ba08.mpr:     0.40000       0.0%   Copied from ba07.mpr
ba09.mpr:     0.40000       0.0%   Copied from ba08.mpr
ba10.mpr:     0.40000       0.0%   Copied from ba09.mpr
ba11.mpr:     0.40000       0.0%   Copied from ba10.mpr
ba12.mpr:     0.40000       0.0%   Copied from ba11.mpr
```

AMTTX   Alternate minimum tax rate

DESCRIPTION

In the calculation of the federal Alternate Minimum Tax, this flat tax rate is applied to any recalculated taxable income above the exemption level (AMTEX).

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.17000	--	Federal Income Tax 1991 - Page 38
ba92.mpr:	0.17000	0.0%	Federal Income Tax 1992 - Page 38
ba93.mpr:	0.17000	0.0%	Federal Income Tax 1992 - Form T691
ba94.mpr:	0.17000	0.0%	Federal Income Tax 1994 - Form T691
ba95.mpr:	0.17000	0.0%	Federal Income Tax 1995 - Form T691
ba96.mpr:	0.17000	0.0%	Federal Income Tax 1996 - Form T691
ba97.mpr:	0.17000	0.0%	Federal Income Tax 1997 - Form T691
ba98.mpr:	0.17000	0.0%	Federal Income Tax 1998 - Form T691
ba99.mpr:	0.17000	0.0%	Federal Income Tax 1999 - FORM T691
ba00.mpr:	0.17000	0.0%	Federal Income Tax 2000 - Form T691
ba01.mpr:	0.16000	-5.9%	Federal Income Tax 2001 - Form T691
ba02.mpr:	0.16000	0.0%	Federal Income Tax 2002 - Form T691
ba03.mpr:	0.16000	0.0%	Federal Income Tax 2003 - Form T691
ba04.mpr:	0.16000	0.0%	Federal Income Tax 2004 - Form T691
ba05.mpr:	0.15000	-6.2%	Federal Income Tax 2005 - Form T691
ba06.mpr:	0.15250	1.7%	Federal Income Tax 2006 - Form T691
ba07.mpr:	0.15500	1.6%	Federal Budget 2006 - Budget Plan, page 301
ba08.mpr:	0.15500	0.0%	Copied from ba07.mpr
ba09.mpr:	0.15500	0.0%	Copied from ba08.mpr
ba10.mpr:	0.15500	0.0%	Copied from ba09.mpr
ba11.mpr:	0.15500	0.0%	Copied from ba10.mpr
ba12.mpr:	0.15500	0.0%	Copied from ba11.mpr

DESCRIPTION

This parameter represents the married tax credit when Alberta tax is calculated as a tax on taxable income. It is only calculated when ATXFLG is set to 1.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	12900.00	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	13339.00	3.4%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	13525.00	1.4%	Federal Income Tax Form AB428 - 2003
ba04.mpr:	14337.00	6.0%	Federal Income Tax Form AB428 - 2004
ba05.mpr:	14523.00	1.3%	Federal Income Tax Form AB428 - 2005

```
ba06.mpr:    14899.00    2.6%   Federal Income Tax Form
                                AB428 - 2006
ba07.mpr:    15435.00    3.6%   TD1AB E (07)
ba08.mpr:    15748.90    2.0%   Grown from ba07.mpr using
                                CPIAL=1.020337
ba09.mpr:    16073.63    2.1%   Grown from ba08.mpr using
                                CPIAL=1.020619
ba10.mpr:    16398.35    2.0%   Grown from ba09.mpr using
                                CPIAL=1.020202
ba11.mpr:    16723.07    2.0%   Grown from ba10.mpr using
                                CPIAL=1.019802
ba12.mpr:    17058.62    2.0%   Grown from ba11.mpr using
                                CPIAL=1.020065
```

AMXMT   Alta married amount turndown level

DESCRIPTION

This parameter represents the provincial married exemption turndown when Alberta tax is calculated as a tax on taxable income. It is only used when ATXFLG is set to 1. The reduction is calculated as the dependant's net income less the turndown AMXMT.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00            --    Not in effect
ba92.mpr:     0.00            --    Not in effect
ba93.mpr:     0.00            --    Not in effect
ba94.mpr:     0.00            --    Not in effect
ba95.mpr:     0.00            --    Not in effect
ba96.mpr:     0.00            --    Not in effect
```

```
ba97.mpr:      0.00            --    Not in effect
ba98.mpr:      0.00            --    Not in effect
ba99.mpr:      0.00            --    Not in effect
ba00.mpr:      0.00            --    Not in effect
ba01.mpr:      0.00            --    Federal Income Tax Form
                         AB428 - 2001
ba02.mpr:      0.00            --    Federal Income Tax Form
                         AB428 - 2002
ba03.mpr:      0.00            --    Federal Income Tax Form
                         AB428 - 2003
ba04.mpr:      0.00            --    Federal Income Tax Form
                         AB428 - 2004
ba05.mpr:      0.00            --    Federal Income Tax Form
                         AB428 - 2005
ba06.mpr:      0.00            --    Federal Income Tax Form
                         AB428 - 2006
ba07.mpr:      0.00            --    TD1AB E (07)
ba08.mpr:      0.00            --    Grown from ba07.mpr using
                         CPIAL=1.020337
ba09.mpr:      0.00            --    Grown from ba08.mpr using
                         CPIAL=1.020619
ba10.mpr:      0.00            --    Grown from ba09.mpr using
                         CPIAL=1.020202
ba11.mpr:      0.00            --    Grown from ba10.mpr using
                         CPIAL=1.019802
ba12.mpr:      0.00            --    Grown from ba11.mpr using
                         CPIAL=1.020065
```

ANCBSFT1   Alberta social assistance NCBS flow-through amount for first child

DESCRIPTION

The province of Alberta 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 Alberta. This parameter represents the NCBS flow through
amount for the first 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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual clawback will be equal to half the
value calculated for the first half of the year and half the value calculated using the current
year's parameters, representing the second half of the year. When the flag is turned off, the

clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	170.00	--	Alberta 2003 budget p.28
ba04.mpr:	218.00	28.2%	Cumulative increase in NCBS since 2003
ba05.mpr:	429.00	96.8%	Cumulative increase in NCBS since 2003
ba06.mpr:	652.00	52.0%	Cumulative increase in NCBS since 2003
ba07.mpr:	652.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	652.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	652.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	652.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
 ba11.mpr:       652.00          0.0%   Grown from ba10.mpr using
                                 NONE=1.0000
 ba12.mpr:       652.00          0.0%   Grown from ba11.mpr using
                                 NONE=1.0000
```

ANCBSFT1P   Alberta SA NCBS flow-through amount for first child for 1st half of year

DESCRIPTION

The province of Alberta 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 Alberta. This parameter represents the NCBS flow through
amount for the first 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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual clawback will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect

```
ba95.mpr:     0.00            --     Not in effect
ba96.mpr:     0.00            --     Not in effect
ba97.mpr:     0.00            --     Not in effect
ba98.mpr:     0.00            --     Not in effect
ba99.mpr:     0.00            --     Not in effect
ba00.mpr:     0.00            --     Not in effect
ba01.mpr:     0.00            --     Not in effect
ba02.mpr:     0.00            --     Not in effect
ba03.mpr:     0.00            --     Not in effect
ba04.mpr:   170.00            --     Alberta 2003 budget p.28
ba05.mpr:   218.00          28.2%   Cumulative increase in NCBS
                                     since 2003
ba06.mpr:   429.00          96.8%   Cumulative increase in NCBS
                                     since 2003
ba07.mpr:   652.00          52.0%   Cumulative increase in NCBS
                                     since 2003
ba08.mpr:   652.00           0.0%   Grown from ba07.mpr using
                                     NONE=1.0000
ba09.mpr:   652.00           0.0%   Grown from ba08.mpr using
                                     NONE=1.0000
ba10.mpr:   652.00           0.0%   Grown from ba09.mpr using
                                     NONE=1.0000
ba11.mpr:   652.00           0.0%   Grown from ba10.mpr using
                                     NONE=1.0000
ba12.mpr:   652.00           0.0%   Grown from ba11.mpr using
                                     NONE=1.0000
```

ANCBSFT2   Alberta social assistance NCBS flow-through amount for second child

DESCRIPTION

The province of Alberta 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 Alberta. This parameter represents the NCBS flow through
amount for the second 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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual clawback will be equal to half the
value calculated for the first half of the year and half the value calculated using the current
year's parameters, representing the second half of the year. When the flag is turned off, the

clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00              --     Not in effect
 ba92.mpr:     0.00              --     Not in effect
 ba93.mpr:     0.00              --     Not in effect
 ba94.mpr:     0.00              --     Not in effect
 ba95.mpr:     0.00              --     Not in effect
 ba96.mpr:     0.00              --     Not in effect
 ba97.mpr:     0.00              --     Not in effect
 ba98.mpr:     0.00              --     Not in effect
 ba99.mpr:     0.00              --     Not in effect
 ba00.mpr:     0.00              --     Not in effect
 ba01.mpr:     0.00              --     Not in effect
 ba02.mpr:     0.00              --     Not in effect
 ba03.mpr:   167.00              --     Alberta 2003 budget p.28
 ba04.mpr:   208.00            24.6%    Cumulative increase in NCBS
                                        since 2003
 ba05.mpr:   415.00            99.5%    Cumulative increase in NCBS
                                        since 2003
 ba06.mpr:   633.00            52.5%    Cumulative increase in NCBS
                                        since 2003
 ba07.mpr:   633.00             0.0%    Grown from ba06.mpr using
                                        NONE=1.0000
 ba08.mpr:   633.00             0.0%    Grown from ba07.mpr using
                                        NONE=1.0000
 ba09.mpr:   633.00             0.0%    Grown from ba08.mpr using
                                        NONE=1.0000
 ba10.mpr:   633.00             0.0%    Grown from ba09.mpr using
                                        NONE=1.0000
```

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```
 ba11.mpr:   633.00         0.0%   Grown from ba10.mpr using
                            NONE=1.0000
 ba12.mpr:   633.00         0.0%   Grown from ba11.mpr using
                            NONE=1.0000
```

ANCBSFT2P Alberta SA NCBS flow-through amount for second child for 1st half of year

---

DESCRIPTION

The province of Alberta 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 Alberta. This parameter represents the NCBS flow through amount for the second 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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect

```
ba94.mpr:      0.00             --    Not in effect
ba95.mpr:      0.00             --    Not in effect
ba96.mpr:      0.00             --    Not in effect
ba97.mpr:      0.00             --    Not in effect
ba98.mpr:      0.00             --    Not in effect
ba99.mpr:      0.00             --    Not in effect
ba00.mpr:      0.00             --    Not in effect
ba01.mpr:      0.00             --    Not in effect
ba02.mpr:      0.00             --    Not in effect
ba03.mpr:      0.00             --    Not in effect
ba04.mpr:    167.00             --    Alberta 2003 budget p.28
ba05.mpr:    208.00           24.6%   Cumulative increase in NCBS
                                      since 2003
ba06.mpr:    415.00           99.5%   Cumulative increase in NCBS
                                      since 2003
ba07.mpr:    633.00           52.5%   Cumulative increase in NCBS
                                      since 2003
ba08.mpr:    633.00            0.0%   Grown from ba07.mpr using
                                      NONE=1.0000
ba09.mpr:    633.00            0.0%   Grown from ba08.mpr using
                                      NONE=1.0000
ba10.mpr:    633.00            0.0%   Grown from ba09.mpr using
                                      NONE=1.0000
ba11.mpr:    633.00            0.0%   Grown from ba10.mpr using
                                      NONE=1.0000
ba12.mpr:    633.00            0.0%   Grown from ba11.mpr using
                                      NONE=1.0000
```

ANCBSFT3   Alberta social assistance NCBS flow-through amount for third (or more)
child

DESCRIPTION

The province of Alberta 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 Alberta. This parameter represents the NCBS flow through
amount for the third and additional children.

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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual clawback will be equal to half the
value calculated for the first half of the year and half the value calculated using the current

year's parameters, representing the second half of the year. When the flag is turned off, the clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	167.00	--	Alberta 2003 budget p.28
ba04.mpr:	206.00	23.4%	Cumulative increase in NCBS since 2003
ba05.mpr:	411.00	99.5%	Cumulative increase in NCBS since 2003
ba06.mpr:	628.00	52.8%	Cumulative increase in NCBS since 2003
ba07.mpr:	628.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	628.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	628.00	0.0%	Grown from ba08.mpr using NONE=1.0000

```
 ba10.mpr:    628.00       0.0%   Grown from ba09.mpr using
                           NONE=1.0000
 ba11.mpr:    628.00       0.0%   Grown from ba10.mpr using
                           NONE=1.0000
 ba12.mpr:    628.00       0.0%   Grown from ba11.mpr using
                           NONE=1.0000
```

ANCBSFT3P Alberta SA NCBS flow-through amount for third (or more) child for 1st half of year

DESCRIPTION

The province of Alberta 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 Alberta. This parameter represents the NCBS flow through amount for the third and additional children.

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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect

```
 ba92.mpr:    0.00           --    Not in effect
 ba93.mpr:    0.00           --    Not in effect
 ba94.mpr:    0.00           --    Not in effect
 ba95.mpr:    0.00           --    Not in effect
 ba96.mpr:    0.00           --    Not in effect
 ba97.mpr:    0.00           --    Not in effect
 ba98.mpr:    0.00           --    Not in effect
 ba99.mpr:    0.00           --    Not in effect
 ba00.mpr:    0.00           --    Not in effect
 ba01.mpr:    0.00           --    Not in effect
 ba02.mpr:    0.00           --    Not in effect
 ba03.mpr:    0.00           --    Not in effect
 ba04.mpr:    167.00          --    Alberta 2003 budget p.28
 ba05.mpr:    206.00         23.4%  Cumulative increase in NCBS
                                    since 2003
 ba06.mpr:    411.00         99.5%  Cumulative increase in NCBS
                                    since 2003
 ba07.mpr:    628.00         52.8%  Cumulative increase in NCBS
                                    since 2003
 ba08.mpr:    628.00          0.0%  Grown from ba07.mpr using
                                    NONE=1.0000
 ba09.mpr:    628.00          0.0%  Grown from ba08.mpr using
                                    NONE=1.0000
 ba10.mpr:    628.00          0.0%  Grown from ba09.mpr using
                                    NONE=1.0000
 ba11.mpr:    628.00          0.0%  Grown from ba10.mpr using
                                    NONE=1.0000
 ba12.mpr:    628.00          0.0%  Grown from ba11.mpr using
                                    NONE=1.0000
```

AODISTC   Alta Maximum infirm dependent 18 or older tax credit

DESCRIPTION

This parameter is the amount which can be claimed for the Alberta non-refundable tax credit
for infirm dependents aged 18 and over if the filer has already claimed an amount for
disabled dependents (idothpe). Note that the model assumes that there is only one disabled
dependent. The parameter is only used when a provincial tax on taxable income is calculated
(ATXFLG = 1).

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	3500.00	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	3619.00	3.4%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	3669.00	1.4%	Federal Income Tax Form AB428 - 2003
ba04.mpr:	3890.00	6.0%	Federal Income Tax Form AB428 - 2004
ba05.mpr:	3940.00	1.3%	Federal Income Tax Form AB428 - 2005
ba06.mpr:	4015.00	1.9%	Federal Income Tax Form AB428 - 2006
ba07.mpr:	4160.00	3.6%	TD1AB E (07)
ba08.mpr:	4244.60	2.0%	Grown from ba07.mpr using CPIAL=1.020337
ba09.mpr:	4332.12	2.1%	Grown from ba08.mpr using CPIAL=1.020619
ba10.mpr:	4419.64	2.0%	Grown from ba09.mpr using CPIAL=1.020202
ba11.mpr:	4507.16	2.0%	Grown from ba10.mpr using CPIAL=1.019802

```
ba12.mpr:     4597.60      2.0%   Grown from ba11.mpr using
                                  CPIAL=1.020065
```

APNTCR   Alta provincial non-refundable tax credit rate

DESCRIPTION

This single parameter sets the tax credit rate for all of the non-refundable tax credits in
Alberta. Each tax credit is calculated separately and summed for a total credit. The
parameter is only used when a provincial tax on taxable income is calculated (ATXFLG = 1).

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.10000	--	Federal Income Tax Form AB428 – 2001
ba02.mpr:	0.10000	0.0%	Federal Income Tax Form AB428 – 2002
ba03.mpr:	0.10000	0.0%	Federal Income Tax Form AB428 – 2003

```
ba04.mpr:      0.10000       0.0%   Federal Income Tax Form
                                    AB428 - 2004
ba05.mpr:      0.10000       0.0%   Federal Income Tax Form
                                    AB428 - 2005
ba06.mpr:      0.10000       0.0%   Federal Income Tax Form
                                    AB428 - 2006
ba07.mpr:      0.10000       0.0%   Payroll Deductions Formulas
                                    2007 - T4127
ba08.mpr:      0.10000       0.0%   Copied from ba07.mpr
ba09.mpr:      0.10000       0.0%   Copied from ba08.mpr
ba10.mpr:      0.10000       0.0%   Copied from ba09.mpr
ba11.mpr:      0.10000       0.0%   Copied from ba10.mpr
ba12.mpr:      0.10000       0.0%   Copied from ba11.mpr
```

APRDESC   Description of database adjustment parameter file

DESCRIPTION

This database adjustment parameter can be used to provide a description of a particular set of
database adjustment parameters found in a given database adjustment parameter file. This
descriptive text is reproduced in the page headers of any requested output reports.

APRSFILE   Starting Adjustment parameter file [string]

DESCRIPTION

This parameter contains the Statistics Canada supplied name of the default database
adjustment parameter file (.apr). After modifying a parameter file users typically save the
file with a different name. This parameter cannot be edited within the SPSM and is intended
to inform the user of the original Statistics Canada supplied .apr file that their modified apr
file is based on.

APRVER   SPSD/M Release Version [string]

DESCRIPTION

This parameter contains the SPSD/M release version number of the database adjustment
parameter file (.apr). Every SPSD/M version shipped has a version number and a complete
set of parameter files necessary to run the model. If a user has multiple versions of the

SPSM installed this parameter will help to identify which Version of the model the original parameter file was shipped with. This parameter cannot be edited within the SPSM.

APTC   Alberta political contribution table [total donations,donation allowed]

DESCRIPTION

This table contains the figures necessary to calculate the Alberta Political Contribution Tax Credit. The first column represents the dollar amount of total Alberta political contributions to which the corresponding percentages of the third column are applied to calculate the total Allowable Alberta Political Contribution Tax Credit. Only the first and third columns of the table need to be specified.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Source
ba91.mpr:	3	[Rows] Federal Income Tax T1C (ALTA) 1991
0	0	0.750
150	(113)	0.500
825	(450)	0.333
ba92.mpr:		[Same] Federal Income Tax T1C (ALTA) 1992
ba93.mpr:		[Same] Federal Income Tax T1C (ALTA) 1993
ba94.mpr:		[Same] Federal Income Tax T1C (ALTA) 1994
ba95.mpr:		[Same] Federal Income Tax T1C (ALTA) 1995

```
ba96.mpr:                       [Same]   Federal Income Tax T1C
                                (ALTA) 1996
ba97.mpr:                       [Same]   Federal Income Tax T1C
                                (ALTA) 1997
ba98.mpr:                       [Same]   Federal Income Tax T1C
                                (ALTA) 1998
ba99.mpr:                       [Same]   Federal Income Tax T1C
                                (ALTA) - 1999
ba00.mpr:                       [Same]   Federal Income Tax Form
                                AB428 - 2000
ba01.mpr:                       [Same]   Federal Income Tax Form
                                AB428 - 2001
ba02.mpr:                       [Same]   Federal Income Tax Form
                                AB428 - 2002
ba03.mpr:                       [Same]   Federal Income Tax Form
                                AB428 - 2003
ba04.mpr:     3                 [Rows]   Federal Income Tax Form
                                AB428 - 2004
          0          0     0.750
        200      (150)     0.500
       1100      (600)     0.333
ba05.mpr:                       [Same]   Federal Income Tax Form
                                AB428 - 2005
ba06.mpr:                       [Same]   Federal Income Tax Form
                                AB428 - 2006
ba07.mpr:                       [Same]   Grown from ba06.mpr using
                                NONE=1.0000
ba08.mpr:                       [Same]   Grown from ba07.mpr using
                                NONE=1.0000
ba09.mpr:                       [Same]   Grown from ba08.mpr using
                                NONE=1.0000
ba10.mpr:                       [Same]   Grown from ba09.mpr using
                                NONE=1.0000
ba11.mpr:                       [Same]   Grown from ba10.mpr using
                                NONE=1.0000
ba12.mpr:                       [Same]   Grown from ba11.mpr using
                                NONE=1.0000
```

APTCBEN   Maximum Alberta political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Alberta Political Tax Credit.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	750.00	--	Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) 1997
ba98.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) 1998
ba99.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	750.00	0.0%	Federal Income Tax Form AB428 - 2000
ba01.mpr:	750.00	0.0%	Federal Income Tax Form AB428 - 2001
ba02.mpr:	750.00	0.0%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	750.00	0.0%	Federal Income Tax Form AB428 - 2003
ba04.mpr:	1000.00	33.3%	Federal Income Tax Form AB428 - 2004
ba05.mpr:	1000.00	0.0%	Federal Income Tax Form AB428 - 2005

```
ba06.mpr:      1000.00      0.0%   Federal Income Tax Form
                                   AB428 - 2006
ba07.mpr:      1000.00      0.0%   Grown from ba06.mpr using
                                   NONE=1.0000
ba08.mpr:      1000.00      0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:      1000.00      0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:      1000.00      0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:      1000.00      0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:      1000.00      0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

APTF   Alberta provincial tax fraction

DESCRIPTION

Basic Provincial Income Tax for Alberta (imbpt) is calculated as a proportion of Basic
Federal Tax using this factor.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.46500       --    Federal Income Tax T1C
                                   (ALTA) TC-1991
ba92.mpr:      0.46000      -1.1%  Federal Income Tax T1C
                                   (ALTA) TC-1992
ba93.mpr:      0.45500      -1.1%  Federal Income Tax T1C
                                   (ALTA) TC-1993
```

```
ba94.mpr:     0.45500      0.0%   Federal Income Tax T1C
                                  (ALTA) 1994
ba95.mpr:     0.45500      0.0%   Federal Income Tax T1C
                                  (ALTA) 1995
ba96.mpr:     0.45500      0.0%   Federal Income Tax T1C
                                  (ALTA) 1996
ba97.mpr:     0.45500      0.0%   Federal Income Tax T1C
                                  (ALTA) 1997
ba98.mpr:     0.44000     -3.3%   Alberta Budget 1998
ba99.mpr:     0.44000      0.0%   Federal Income Tax T1C
                                  (ALTA) – 1999
ba00.mpr:     0.44000      0.0%   Federal Income Tax Form
                                  AB428 – 2000
ba01.mpr:     0.00000      --     Not in effect – Budget 00
ba02.mpr:     0.00000      --     Not in effect
ba03.mpr:     0.00000      --     Not in effect
ba04.mpr:     0.00000      --     Not in effect
ba05.mpr:     0.00000      --     Not in effect
ba06.mpr:     0.00000      --     Not in effect
ba07.mpr:     0.00000      --     Not in effect
ba08.mpr:     0.00000      --     Copied from ba07.mpr
ba09.mpr:     0.00000      --     Copied from ba08.mpr
ba10.mpr:     0.00000      --     Copied from ba09.mpr
ba11.mpr:     0.00000      --     Copied from ba10.mpr
ba12.mpr:     0.00000      --     Copied from ba11.mpr
```

APTX   Alta tax table [taxable income,basic provincial tax]

DESCRIPTION

This table represents the Alberta tax curve used when calculating the tax on taxable income
(ATXFLG = 1). The first column represents Taxable Income, the second represents the
amount of Basic Provincial Tax payable at that level of taxable income, the third column
represents the marginal tax rate for the interval between this and the next value in the table.

Only the first and third columns of the tax table need be specified. The second column is
computed by the standard algorithm.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year		Value	Source	
ba91.mpr:	1		[Rows]	Not in effect
	0	0.0000	0.000000	
ba92.mpr:			[Same]	Not in effect
ba93.mpr:			[Same]	Not in effect
ba94.mpr:			[Same]	Not in effect
ba95.mpr:			[Same]	Not in effect
ba96.mpr:			[Same]	Not in effect
ba97.mpr:			[Same]	Not in effect
ba98.mpr:			[Same]	Not in effect
ba99.mpr:			[Same]	Not in effect
ba00.mpr:			[Same]	Not in effect
ba01.mpr:	1		[Rows]	Federal Income Tax Form AB428 – 2001
	0	0.0000	0.100000	
ba02.mpr:			[Same]	Federal Income Tax Form AB428 – 2002
ba03.mpr:			[Same]	Federal Income Tax Form AB428 – 2003
ba04.mpr:			[Same]	Federal Income Tax Form AB428 – 2004
ba05.mpr:			[Same]	Federal Income Tax Form AB428 – 2005
ba06.mpr:			[Same]	Federal Income Tax Form AB428 – 2006
ba07.mpr:			[Same]	Payroll Deductions Formulas 2007 – T4127
ba08.mpr:			[Same]	Grown from ba07.mpr using CPIAL=1.020337
ba09.mpr:			[Same]	Grown from ba08.mpr using CPIAL=1.020619

```
ba10.mpr:                       [Same]   Grown from ba09.mpr using
                                CPIAL=1.020202
ba11.mpr:                       [Same]   Grown from ba10.mpr using
                                CPIAL=1.019802
ba12.mpr:                       [Same]   Grown from ba11.mpr using
                                CPIAL=1.020065
```

ARESREB   Alberta Resource Rebate Amount

DESCRIPTION

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.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect

```
ba04.mpr:       0.00            --      Not in effect
ba05.mpr:       0.00            --      Not in effect
ba06.mpr:       400.00          --      Alberta News Release AB -
                                NW2005/10/11
ba07.mpr:       0.00            --      Not in effect
ba08.mpr:       0.00            --      Grown from ba07.mpr using
                                NONE=1.0000
ba09.mpr:       0.00             --      Grown from ba08.mpr using
                                NONE=1.0000
ba10.mpr:       0.00             --      Grown from ba09.mpr using
                                NONE=1.0000
ba11.mpr:       0.00             --      Grown from ba10.mpr using
                                NONE=1.0000
ba12.mpr:       0.00             --      Grown from ba11.mpr using
                                NONE=1.0000
```

ASBBASIC   Alberta seniors benefit annual basic benefit

DESCRIPTION

This parameter represents the basic annual benefit of Alberta's seniors for the years in which
the Alberta Seniors Benefit system is active. This transfer payment scheme replaced the
earlier Alberta Assured Income Plan. The resulting modelled benefit to Alberta seniors is
stored in the imiasb variable.

When ASBCYFLG is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	0.00	--	not in effect
ba94.mpr:	1800.00	--	Alta Seniors Benefit Info Booklet p.3
ba95.mpr:	1800.00	0.0%	Alta Seniors Benefit Info Booklet p.3
ba96.mpr:	1800.00	0.0%	Alta Seniors Benefit Info Booklet p.3
ba97.mpr:	1800.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba98.mpr:	1800.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba99.mpr:	1800.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba00.mpr:	2040.00	13.3%	Alberta Seniors Benefit Info Booklet p.4
ba01.mpr:	2220.00	8.8%	Alberta Senior's Benefit Information Booklet, p.16
ba02.mpr:	2220.00	0.0%	Alberta Senior's Benefit Information Booklet, p.16
ba03.mpr:	2220.00	0.0%	Alberta Senior's Benefit Information Booklet, p.4
ba04.mpr:	2880.00	29.7%	Alberta Senior's Benefit Regulation Amendment 175/2004
ba05.mpr:	2880.00	0.0%	Alberta Senior's Benefit Information Booklet, p.14
ba06.mpr:	2880.00	0.0%	Alberta Seniors Benefit regulations (65/2006)
ba07.mpr:	2880.00	0.0%	Alberta Senior's Benefit Information Booklet, July 07-June 08
ba08.mpr:	2880.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	2880.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	2880.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	2880.00	0.0%	Grown from ba10.mpr using NONE=1.0000

```
   ba12.mpr:      2880.00         0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

ASBBASICP   Alberta seniors benefit annual basic benefit for 1st half of year

DESCRIPTION

This parameter represents the basic annual benefit of Alberta's seniors for the years in which the Alberta Seniors Benefit system is active. This transfer payment scheme replaced the earlier Alberta Assured Income Plan. The resulting modelled benefit to Alberta seniors is stored in the imiasb variable.

When ASBCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the ASBCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0.00            --     Not in effect
 ba92.mpr:      0.00            --     Not in effect
 ba93.mpr:      0.00            --     Not in effect
 ba94.mpr:      0.00            --     Not in effect
 ba95.mpr:      1800.00         --     Alta Seniors Benefit Info
                          Booklet p.3
 ba96.mpr:      1800.00        0.0%   Alta Seniors Benefit Info
                          Booklet p.3
```

```
  ba97.mpr:    1800.00      0.0%   Alta Seniors Benefit Info
                             Booklet p.3
  ba98.mpr:    1800.00      0.0%   Alta Seniors Benefit Info
                             Booklet p.4
  ba99.mpr:    1800.00      0.0%   Alta Seniors Benefit Info
                             Booklet p.4
  ba00.mpr:    1800.00      0.0%   Alta Seniors Benefit Info
                             Booklet p.4
  ba01.mpr:    2040.00     13.3%   Alberta Seniors Benefit Info
                             Booklet p.4
  ba02.mpr:    2220.00      8.8%   Alberta Senior's Benefit
                             Information Booklet, p.16
  ba03.mpr:    2220.00      0.0%   Alberta Senior's Benefit
                             Information Booklet, p.16
  ba04.mpr:    2220.00      0.0%   Alberta Senior's Benefit
                             Information Booklet, p.4
  ba05.mpr:    2880.00     29.7%   Alberta Senior's Benefit
                             Regulation Amendment 175/2004
  ba06.mpr:    2880.00      0.0%   Alberta Senior's Benefit
                             Information Booklet, p.14
  ba07.mpr:    2880.00      0.0%   Alberta Seniors Benefit
                             regulations (131/2006)
  ba08.mpr:    2880.00      0.0%   Alberta Senior's Benefit
                             Information Booklet, July 07-June 08
  ba09.mpr:    2880.00      0.0%   Grown from ba08.mpr using
                             NONE=1.0000
  ba10.mpr:    2880.00      0.0%   Grown from ba09.mpr using
                             NONE=1.0000
  ba11.mpr:    2880.00      0.0%   Grown from ba10.mpr using
                             NONE=1.0000
  ba12.mpr:    2880.00      0.0%   Grown from ba11.mpr using
                             NONE=1.0000
```

ASBBOASP   Alberta seniors benefit Basic OAS from previous year

DESCRIPTION

Old Age Security maximum annual payment in dollars. This is calculated as the sum of the monthly maximum rates.

When ASBCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the

current year's parameters, representing the second half of the year.   When the ASBCYFLG
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     4147.62         --     Redbook, 1991 Edition, p. A4
 ba92.mpr:     4380.69        5.6%    Redbook, 1991 Edition, p. A4
 ba93.mpr:     4509.03        2.9%    Redbook, 1992 Edition, p. A4
 ba94.mpr:     4586.16        1.7%    Redbook, 1993 Edition, p. A4
 ba95.mpr:     4647.09        1.3%    Redbook, 1994 Edition, p. A4
 ba96.mpr:     4690.89        0.9%    Redbook, 1996 Edition, p. A4
 ba97.mpr:     4764.48        1.6%    Redbook, 1998 Edition, p. A6
 ba98.mpr:     4847.04        1.7%    Redbook, 1998 Edition, p. A6
 ba99.mpr:     4901.76        1.1%    Redbook, 1998 Edition, p. A6
 ba00.mpr:     4959.51        1.2%    Redbook, 1998 Edition, p. A6
 ba01.mpr:     5079.51        2.4%    Income Security Programs
                                      Information Cards -  2000
 ba02.mpr:     5232.27        3.0%    Income Security Programs
                                      Information Cards -  2001
 ba03.mpr:     5335.89        2.0%    Income Security Programs
                                      Information Cards -  2002
 ba04.mpr:     5497.62        3.0%    Income Security Programs
                                      Information Cards -  2003
 ba05.mpr:     5592.75        1.7%    Income Security Programs
                                      Information Cards -  2004
 ba06.mpr:     5706.63        2.0%    Income Security Programs
                                      Information Cards -  2005
 ba07.mpr:     5846.19        2.4%    Income Security Programs
                                      Information Cards -  2006
 ba08.mpr:     5976.71        2.2%    Grown from ba07.mpr using
                                      CPILAG=1.022325
```

```
ba09.mpr:      6098.22      2.0%   Grown from ba08.mpr using
                                   CPILAG=1.020331
ba10.mpr:      6224.23      2.1%   Grown from ba09.mpr using
                                   CPILAG=1.020664
ba11.mpr:      6350.25      2.0%   Grown from ba10.mpr using
                                   CPILAG=1.020246
ba12.mpr:      6471.76      1.9%   Grown from ba11.mpr using
                                   CPILAG=1.019135
```

ASBCYFLG   Alberta seniors benefit calendar year calculation flag

DESCRIPTION

This flag activates the calculation of the Alberta Seniors Benefit for the calendar year. When this flag is set to 1, the benefit will be calculated separately for the first and second halves of the year. The parameters used for the first half of the year represent the values for the July (previous year) to June (target year) program, while the parameters for the second half represent the values for the July (target year) to June (subsequent year) program.   The resulting benefit will be equal to half of each calculation.

When this flag is set to 0, the benefit is based on the program values set for July of that year.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0                --    Not in effect
ba92.mpr:      0                --    Not in effect
ba93.mpr:      0                --    Not in effect
ba94.mpr:      0                --    Not in effect
ba95.mpr:      0                --    User option
ba96.mpr:      0                --    User option
```

```
ba97.mpr:      0                --     User option
ba98.mpr:      0                --     User option
ba99.mpr:      0                --     User option
ba00.mpr:      0                --     User option
ba01.mpr:      0                --     User option
ba02.mpr:      0                --     User option
ba03.mpr:      0                --     User option
ba04.mpr:      0                --     User option
ba05.mpr:      0                --     User option
ba06.mpr:      0                --     User option
ba07.mpr:      0                --     User option
ba08.mpr:      0                --     User option
ba09.mpr:      0                --     Copied from ba08.mpr
ba10.mpr:      0                --     Copied from ba09.mpr
ba11.mpr:      0                --     Copied from ba10.mpr
ba12.mpr:      0                --     Copied from ba11.mpr
```

ASBEMP   Alberta seniors benefit employment inclusion rate

DESCRIPTION

This parameter represents the proportion of employment income which can be deducted from total income when calculating the non-deductible income for the Alberta Seniors Benefit.

When ASBCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.05000	--	Not in effect
ba92.mpr:	0.05000	0.0%	Not in effect
ba93.mpr:	0.05000	0.0%	Not in effect
ba94.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet
ba95.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet
ba96.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet
ba97.mpr:	0.05000	0.0%	Alta Seniors Benefit How To booklet
ba98.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet p.4
ba99.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet p.4
ba00.mpr:	0.05000	0.0%	Alberta Seniors Benefit - Cash Benefit Factors
ba01.mpr:	0.05000	0.0%	Alberta Senior's Benefit Information Booklet, p.15
ba02.mpr:	0.05000	0.0%	Alberta Senior's Benefit Information Booklet, p.15
ba03.mpr:	0.05000	0.0%	Alberta Senior's Benefit Information Booklet, p.4
ba04.mpr:	0.05000	0.0%	Alberta Senior's Benefit Information Booklet
ba05.mpr:	0.05000	0.0%	Alberta Senior's Benefit Information Booklet, p. 8
ba06.mpr:	0.05000	0.0%	Alberta Seniors Benefit regulations (65/2006)
ba07.mpr:	0.05000	0.0%	Alberta Senior's Benefit Information Booklet, July 07-June 08
ba08.mpr:	0.05000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.05000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.05000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.05000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.05000	0.0%	Copied from ba11.mpr

ASBEMPP   Alberta seniors benefit employment inclusion rate for 1st half of year

DESCRIPTION

This parameter represents the proportion of employment income which can be deducted from total income when calculating the non-deductible income for the Alberta Seniors Benefit.

When ASBCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the ASBCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.05000	--	Alta Seniors Benefit Info Booklet
ba96.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet
ba97.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet
ba98.mpr:	0.05000	0.0%	Alta Seniors Benefit How To booklet
ba99.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet p.4

```
   ba00.mpr:     0.05000       0.0%   Alta Seniors Benefit Info
                                      Booklet p.4
   ba01.mpr:     0.05000       0.0%   Alberta Seniors Benefit -
                                      Cash Benefit Factors
   ba02.mpr:     0.05000       0.0%   Alberta Senior's Benefit
                                      Information Booklet, p.15
   ba03.mpr:     0.05000       0.0%   Alberta Senior's Benefit
                                      Information Booklet, p.15
   ba04.mpr:     0.05000       0.0%   Alberta Senior's Benefit
                                      Information Booklet, p.4
   ba05.mpr:     0.05000       0.0%   Alberta Senior's Benefit
                                      Information Booklet
   ba06.mpr:     0.05000       0.0%   Alberta Senior's Benefit
                                      Information Booklet, p. 8
   ba07.mpr:     0.05000       0.0%   Alberta Seniors Benefit
                                      regulations (65/2006)
   ba08.mpr:     0.05000       0.0%   Alberta Senior's Benefit
                                      Information Booklet, July 07-June 08
   ba09.mpr:     0.05000       0.0%   Copied from ba08.mpr
   ba10.mpr:     0.05000       0.0%   Copied from ba09.mpr
   ba11.mpr:     0.05000       0.0%   Copied from ba10.mpr
   ba12.mpr:     0.05000       0.0%   Copied from ba11.mpr
```

ASBNOAS   Alberta seniors benefit reduction if no OAS [senior type]

DESCRIPTION

This parameter represents the proportion of total Alberta Seniors Benefit which a person who is not eligible for OAS is entitled to receive. It is an array parameter and depends on the tenure and marital status. The order is as follows:

0 = single senior who is renting
1 = single senior who owns a home
2 = senior married to a non senior who is renting
3 = senior married to a non senior who owns a home
4 = married senior couple who rent
5 = married senior couple who owns their home

When ASBCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Source	
ba91.mpr:	6	[Rows]	Not in effect
0.51060			
0.36110			
0.51060			
0.36110			
0.34290			
0.22030			
ba92.mpr:		[Same]	Not in effect
ba93.mpr:		[Same]	Not in effect
ba94.mpr:		[Same]	Alta Seniors Benefit Info Booklet p.4
ba95.mpr:		[Same]	Alta Seniors Benefit Info Booklet p.4
ba96.mpr:		[Same]	Alta Seniors Benefit Info Booklet p.4
ba97.mpr:	6	[Rows]	Alta Seniors Benefit Info Booklet p.5
0.51060	0.0%		
0.36110	0.0%		
0.34290	-32.8%		
0.22030	-39.0%		
0.34290	0.0%		
0.22030	0.0%		
ba98.mpr:		[Same]	Alta Seniors Benefit Info Booklet p.5
ba99.mpr:		[Same]	Alta Seniors Benefit Info Booklet p.5
ba00.mpr:	6	[Rows]	Alberta Seniors Benefit Info Booklet p.17

```
   0.50000        -2.1%
   0.35290        -2.3%
   0.33330        -2.8%
   0.21430        -2.7%
   0.33330        -2.8%
   0.21430        -2.7%
ba01.mpr:     6              [Rows]   Alberta Senior's Benefit
                                      Information Booklet, p.17
   0.51060         2.1%
   0.37840         7.2%
   0.34290         2.9%
   0.23330         8.9%
   0.34290         2.9%
   0.23330         8.9%
ba02.mpr:                    [Same]   Alberta Senior's Benefit
                                      Information Booklet, p.17
ba03.mpr:                    [Same]   Alberta Senior's Benefit
                                      Information Booklet, p.4
ba04.mpr:     6              [Rows]   Alberta Senior's Benefit
                                      Regulation Amendment 175/2004
   0.51390         0.6%
   0.51390        35.8%
   0.34260        -0.1%
   0.34260        46.8%
   0.34260        -0.1%
   0.34260        46.8%
ba05.mpr:                    [Same]   Alberta Senior's Benefit
                                      Information Booklet, p.15
ba06.mpr:                    [Same]   Alberta Seniors Benefit
                                      regulations (65/2006)
ba07.mpr:                    [Same]   Alberta Seniors Benefit
                                      regulations (122/2007)
ba08.mpr:                    [Same]   Copied from ba07.mpr
ba09.mpr:                    [Same]   Copied from ba08.mpr
ba10.mpr:                    [Same]   Copied from ba09.mpr
ba11.mpr:                    [Same]   Copied from ba10.mpr
ba12.mpr:                    [Same]   Copied from ba11.mpr
```

ASBNOASP Alberta seniors benefit reduction if no OAS for 1st half of year [senior type]

DESCRIPTION

This parameter represents the proportion of total Alberta Seniors Benefit which a person who is not eligible for OAS is entitled to receive. It is an array parameter and depends on the tenure and marital status. The order is as follows:

0 = single senior who is renting
1 = single senior who owns a home
2 = senior married to a non senior who is renting
3 = senior married to a non senior who owns a home
4 = married senior couple who rent
5 = married senior couple who owns their home

When ASBCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the ASBCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Source
ba91.mpr:	6	[Rows] Not in effect
0.00000		
0.00000		
0.00000		
0.00000		
0.00000		

```
     0.00000
ba92.mpr:                        [Same]    Not in effect
ba93.mpr:                        [Same]    Not in effect
ba94.mpr:                        [Same]    Not in effect
ba95.mpr:      6                 [Rows]    Alta Seniors Benefit Info
                                 Booklet p.4
     0.51060              --
     0.36110              --
     0.51060              --
     0.36110              --
     0.34290              --
     0.22030              --
ba96.mpr:                        [Same]    Alta Seniors Benefit Info
                                 Booklet p.4
ba97.mpr:                        [Same]    Alta Seniors Benefit Info
                                 Booklet p.4
ba98.mpr:      6                 [Rows]    Alta Seniors Benefit Info
                                 Booklet p.5
     0.51060            0.0%
     0.36110            0.0%
     0.34290          -32.8%
     0.22030          -39.0%
     0.34290            0.0%
     0.22030            0.0%
ba99.mpr:                        [Same]    Alta Seniors Benefit Info
                                 Booklet p.5
ba00.mpr:                        [Same]    Alta Seniors Benefit Info
                                 Booklet p.5
ba01.mpr:      6                 [Rows]    Alberta Seniors Benefit Info
                                 Booklet p.17
     0.50000           -2.1%
     0.35290           -2.3%
     0.33330           -2.8%
     0.21430           -2.7%
     0.33330           -2.8%
     0.21430           -2.7%
ba02.mpr:      6                 [Rows]    Alberta Senior's Benefit
                                 Information Booklet, p.17
     0.51060            2.1%
     0.37840            7.2%
     0.34290            2.9%
     0.23330            8.9%
     0.34290            2.9%
     0.23330            8.9%
ba03.mpr:                        [Same]    Alberta Senior's Benefit
                                 Information Booklet, p.17
```

```
ba04.mpr:                      [Same]   Alberta Senior's Benefit
                                        Information Booklet, p.4
ba05.mpr:     6                [Rows]   Alberta Senior's Benefit
                                        Regulation Amendment 175/2004
    0.51390          0.6%
    0.51390         35.8%
    0.34260         -0.1%
    0.34260         46.8%
    0.34260         -0.1%
    0.34260         46.8%
ba06.mpr:                      [Same]   Alberta Senior's Benefit
                                        Information Booklet, p.15
ba07.mpr:                      [Same]   Alberta Seniors Benefit
                                        regulations (65/2006)
ba08.mpr:                      [Same]   Alberta Seniors Benefit
                                        regulations (122/2007)
ba09.mpr:                      [Same]   Copied from ba08.mpr
ba10.mpr:                      [Same]   Copied from ba09.mpr
ba11.mpr:                      [Same]   Copied from ba10.mpr
ba12.mpr:                      [Same]   Copied from ba11.mpr
```

ASBNSS   Alberta seniors benefit non-senior spouse supplement

DESCRIPTION

This parameter represents the additional benefit received by a couple under the Alberta Senior's Benefit program if only one of the parties is 65 years of age or older. The modelled benefit is stored in the imiasb variable.

When ASBCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	0.00	--	not in effect
ba94.mpr:	0.00	--	Alta Seniors Benefit Info Booklet p.3
ba95.mpr:	0.00	--	Alta Seniors Benefit Info Booklet p.3
ba96.mpr:	0.00	--	Alta Seniors Benefit Info Booklet p.3
ba97.mpr:	1150.00	--	Alta Seniors Benefit Info Booklet p.4
ba98.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba99.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba00.mpr:	1320.00	14.8%	Alberta Seniors Benefit Info Booklet p.4
ba01.mpr:	1380.00	4.5%	Alberta Senior's Benefit Information Booklet, p.16
ba02.mpr:	1380.00	0.0%	Alberta Senior's Benefit Information Booklet, p.16
ba03.mpr:	1380.00	0.0%	Alberta Senior's Benefit Information Booklet, p.4
ba04.mpr:	1440.00	4.3%	Alberta Senior's Benefit Regulation Amendment 175/2004
ba05.mpr:	1440.00	0.0%	Alberta Senior's Benefit Information Booklet, p.14
ba06.mpr:	1440.00	0.0%	Alberta Seniors Benefit regulations (65/2006)
ba07.mpr:	1440.00	0.0%	Alberta Senior's Benefit Information Booklet, July 07-June 08

```
  ba08.mpr:     1440.00       0.0%   Grown from ba07.mpr using
                                     NONE=1.0000
  ba09.mpr:     1440.00       0.0%   Grown from ba08.mpr using
                                     NONE=1.0000
  ba10.mpr:     1440.00       0.0%   Grown from ba09.mpr using
                                     NONE=1.0000
  ba11.mpr:     1440.00       0.0%   Grown from ba10.mpr using
                                     NONE=1.0000
  ba12.mpr:     1440.00       0.0%   Grown from ba11.mpr using
                                     NONE=1.0000
```

ASBNSSP   Alberta seniors benefit non-senior spouse supplement for 1st half of year

DESCRIPTION

This parameter represents the additional benefit received by a couple under the Alberta Senior's Benefit program if only one of the parties is 65 years of age or older. The modelled benefit is stored in the imiasb variable.

When ASBCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the ASBCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect

```
ba93.mpr:      0.00             --     Not in effect
ba94.mpr:      0.00             --     Not in effect
ba95.mpr:      0.00             --     Alta Seniors Benefit Info
                          Booklet p.3
ba96.mpr:      0.00             --     Alta Seniors Benefit Info
                          Booklet p.3
ba97.mpr:      0.00             --     Alta Seniors Benefit Info
                          Booklet p.3
ba98.mpr:   1150.00             --     Alta Seniors Benefit Info
                          Booklet p.4
ba99.mpr:   1150.00           0.0%   Alta Seniors Benefit Info
                          Booklet p.4
ba00.mpr:   1150.00           0.0%   Alta Seniors Benefit Info
                          Booklet p.4
ba01.mpr:   1320.00          14.8%   Alberta Seniors Benefit Info
                          Booklet p.4
ba02.mpr:   1380.00           4.5%   Alberta Senior's Benefit
                          Information Booklet, p.16
ba03.mpr:   1380.00           0.0%   Alberta Senior's Benefit
                          Information Booklet, p.16
ba04.mpr:   1380.00           0.0%   Alberta Senior's Benefit
                          Information Booklet, p.4
ba05.mpr:   1440.00           4.3%   Alberta Senior's Benefit
                          Regulation Amendment 175/2004
ba06.mpr:   1440.00           0.0%   Alberta Senior's Benefit
                          Information Booklet, p.14
ba07.mpr:   1440.00           0.0%   Alberta Seniors Benefit
                          regulations (131/2006)
ba08.mpr:   1440.00           0.0%   Alberta Senior's Benefit
                          Information Booklet, July 07-June 08
ba09.mpr:   1440.00           0.0%   Grown from ba08.mpr using
                          NONE=1.0000
ba10.mpr:   1440.00           0.0%   Grown from ba09.mpr using
                          NONE=1.0000
ba11.mpr:   1440.00           0.0%   Grown from ba10.mpr using
                          NONE=1.0000
ba12.mpr:   1440.00           0.0%   Grown from ba11.mpr using
                          NONE=1.0000
```

DESCRIPTION

This parameter represents the additional benefit received by an elderly individual or couple under the Alberta Senior's Benefit program who are renting their principal residence. The modelled benefit is stored in the imiasb variable.

When ASBCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Alberta 1994 budget suppl info
ba92.mpr:	0.00	--	Alberta 1994 budget suppl info
ba93.mpr:	0.00	--	Alberta 1994 budget suppl info
ba94.mpr:	550.00	--	Alta Seniors Benefit Info Booklet p.3
ba95.mpr:	550.00	0.0%	Alta Seniors Benefit Info Booklet p.3
ba96.mpr:	550.00	0.0%	Alta Seniors Benefit Info Booklet p.3

```
ba97.mpr:     550.00        0.0%   Alta Seniors Benefit Info
                                    Booklet p.4
ba98.mpr:     550.00        0.0%   Alta Seniors Benefit Info
                                    Booklet p.4
ba99.mpr:     550.00        0.0%   Alta Seniors Benefit Info
                                    Booklet p.4
ba00.mpr:     600.00        9.1%   Alberta Seniors Benefit Info
                                    Booklet p.4
ba01.mpr:     600.00        0.0%   Alberta Senior's Benefit
                                    Information Booklet, p.16
ba02.mpr:     600.00        0.0%   Alberta Senior's Benefit
                                    Information Booklet, p.16
ba03.mpr:     600.00        0.0%   Alberta Senior's Benefit
                                    Information Booklet, p.4
ba04.mpr:       0.00         --    Alberta Senior's Benefit
                                    Regulation Amendment 175/2004
ba05.mpr:       0.00         --    Alberta Senior's Benefit
                                    Regulation Amendment 175/2004
ba06.mpr:       0.00         --    Alberta Seniors Benefit
                                    regulations (175/2004)
ba07.mpr:       0.00         --    Not in effect
ba08.mpr:       0.00         --    Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:       0.00         --    Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:       0.00         --    Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:       0.00         --    Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:       0.00         --    Grown from ba11.mpr using
                                    NONE=1.0000
```

ASBRENTP   Alberta seniors benefit renter supplement for 1st half of year

DESCRIPTION

This parameter represents the additional benefit received by an elderly individual or couple under the Alberta Senior's Benefit program who are renting their principal residence. The modelled benefit is stored in the imiasb variable.

When ASBCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the

current year's parameters, representing the second half of the year.   When the ASBCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	550.00	--	Alta Seniors Benefit Info Booklet p.3
ba96.mpr:	550.00	0.0%	Alta Seniors Benefit Info Booklet p.3
ba97.mpr:	550.00	0.0%	Alta Seniors Benefit Info Booklet p.3
ba98.mpr:	550.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba99.mpr:	550.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba00.mpr:	550.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba01.mpr:	600.00	9.1%	Alberta Seniors Benefit Info Booklet p.4
ba02.mpr:	600.00	0.0%	Alberta Senior's Benefit Information Booklet, p.16
ba03.mpr:	600.00	0.0%	Alberta Senior's Benefit Information Booklet, p.16
ba04.mpr:	600.00	0.0%	Alberta Senior's Benefit Information Booklet, p.4
ba05.mpr:	0.00	--	Alberta Senior's Benefit Regulation Amendment 175/2004

```
ba06.mpr:     0.00              --     Alberta Senior's Benefit
                                Regulation Amendment 175/2004
ba07.mpr:     0.00              --     Alberta Seniors Benefit
                                regulations (175/2004)
ba08.mpr:     0.00           --     Not in effect
ba09.mpr:     0.00           --     Grown from ba08.mpr using
                                NONE=1.0000
ba10.mpr:     0.00           --     Grown from ba09.mpr using
                                NONE=1.0000
ba11.mpr:     0.00           --     Grown from ba10.mpr using
                                NONE=1.0000
ba12.mpr:     0.00           --     Grown from ba11.mpr using
                                NONE=1.0000
```

ASBRR   Alberta seniors benefit reduction rate [senior type]

DESCRIPTION

This parameter represents the phase out rate of the Alberta Seniors Benefit program. All
non-deductible income greater than $0 is phased out using this rate which depends on tenure
and marital status. The order of the array is as follows:

0 = single senior who is renting
1 = single senior who owns a home
2 = senior married to a non senior who is renting
3 = senior married to a non senior who owns a home
4 = married senior couple who rent
5 = married senior couple who owns their home

When ASBCYFLG is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Source	
ba91.mpr:	6	[Rows]	Not in effect
0.17780			
0.13620			
0.13620			
0.10440			
0.20040			
0.16890			
ba92.mpr:		[Same]	Not in effect
ba93.mpr:		[Same]	Not in effect
ba94.mpr:		[Same]	Alta Seniors Benefit Info Booklet p.3
ba95.mpr:		[Same]	Alta Seniors Benefit Info Booklet p.3
ba96.mpr:		[Same]	Alta Seniors Benefit Info Booklet p.3
ba97.mpr:	6	[Rows]	Alta Seniors Benefit Info Booklet p.4
0.17780	0.0%		
0.13620	0.0%		
0.20040	47.1%		
0.16890	61.8%		
0.20040	0.0%		
0.16890	0.0%		
ba98.mpr:		[Same]	Alta Seniors Benefit Info Booklet p.4
ba99.mpr:		[Same]	Alta Seniors Benefit Info Booklet p.4
ba00.mpr:	6	[Rows]	Alberta Seniors Benefit Info Booklet p.16
0.19950	12.2%		
0.15420	13.2%		

```
   0.22630        12.9%
   0.19200        13.7%
   0.22630        12.9%
   0.19200        13.7%
ba01.mpr:      6              [Rows]    Alberta Senior's Benefit
                                        Information Booklet, p.16
   0.21100         5.8%
   0.16610         7.7%
   0.23640         4.5%
   0.20260         5.5%
   0.23640         4.5%
   0.20260         5.5%
ba02.mpr:      6              [Rows]    Alberta Senior's Benefit
                                        Information Booklet, p.16
   0.20870        -1.1%
   0.16430        -1.1%
   0.23240        -1.7%
   0.19920        -1.7%
   0.23240        -1.7%
   0.19920        -1.7%
ba03.mpr:                     [Same]    Alberta Senior's Benefit
                                        Information Booklet, p.4
ba04.mpr:      6              [Rows]    Alberta Senior's Benefit
                                        Regulation Amendment 175/2004
   0.18570       -11.0%
   0.18570        13.0%
   0.19630       -15.5%
   0.19630        -1.5%
   0.19630       -15.5%
   0.19630        -1.5%
ba05.mpr:      6              [Rows]    Alberta Senior's Benefit
                                        Information Booklet, p.14
   0.18270        -1.6%
   0.18270        -1.6%
   0.19010        -3.2%
   0.19010        -3.2%
   0.19010        -3.2%
   0.19010        -3.2%
ba06.mpr:      6              [Rows]    Alberta Seniors Benefit
                                        regulations (131/2006)
   0.17950        -1.8%
   0.17950        -1.8%
   0.18350        -3.5%
   0.18350        -3.5%
   0.18350        -3.5%
   0.18350        -3.5%
```

```
ba07.mpr:      6          [Rows]   Alberta Senior's Benefit
                                   Information Booklet, July 07-June 08
   0.17540        -2.3%
   0.17540        -2.3%
   0.17830        -2.8%
   0.17830        -2.8%
   0.17830        -2.8%
   0.17830        -2.8%
ba08.mpr:                  [Same]   Copied from ba07.mpr
ba09.mpr:                  [Same]   Copied from ba08.mpr
ba10.mpr:                  [Same]   Copied from ba09.mpr
ba11.mpr:                  [Same]   Copied from ba10.mpr
ba12.mpr:                  [Same]   Copied from ba11.mpr
```

ASBRRP   Alberta seniors benefit reduction rate for 1st half of year [senior type]

DESCRIPTION

This parameter represents the phase out rate of the Alberta Seniors Benefit program. All non-deductible income greater than $0 is phased out using this rate which depends on tenure and marital status. The order of the array is as follows:

0 = single senior who is renting
1 = single senior who owns a home
2 = senior married to a non senior who is renting
3 = senior married to a non senior who owns a home
4 = married senior couple who rent
5 = married senior couple who owns their home

When ASBCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the ASBCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Source

ba91.mpr: 6   [Rows]   Not in effect
    0.00000
    0.00000
    0.00000
    0.00000
    0.00000
    0.00000

ba92.mpr: [Same]   Not in effect
ba93.mpr: [Same]   Not in effect
ba94.mpr: [Same]   Not in effect
ba95.mpr: 6   [Rows]   Alta Seniors Benefit Info Booklet p.3
    0.17780   --
    0.13620   --
    0.13620   --
    0.10440   --
    0.20040   --
    0.16890   --

ba96.mpr: [Same]   Alta Seniors Benefit Info Booklet p.3
ba97.mpr: [Same]   Alta Seniors Benefit Info Booklet p.3
ba98.mpr: 6   [Rows]   Alta Seniors Benefit Info Booklet p.4
    0.17780   0.0%
    0.13620   0.0%
    0.20040   47.1%
    0.16890   61.8%
    0.20040   0.0%
    0.16890   0.0%

ba99.mpr: [Same]   Alta Seniors Benefit Info Booklet p.4
ba00.mpr: [Same]   Alta Seniors Benefit Info Booklet p.4
ba01.mpr: 6   [Rows]   Alberta Seniors Benefit Info Booklet p.16
    0.19950   12.2%
    0.15420   13.2%
    0.22630   12.9%
    0.19200   13.7%

```
   0.22630        12.9%
   0.19200        13.7%
ba02.mpr:     6              [Rows]   Alberta Senior's Benefit
                                      Information Booklet, p.16
   0.21100         5.8%
   0.16610         7.7%
   0.23640         4.5%
   0.20260         5.5%
   0.23640         4.5%
   0.20260         5.5%
ba03.mpr:     6              [Rows]   Alberta Senior's Benefit
                                      Information Booklet, p.16
   0.20870        -1.1%
   0.16430        -1.1%
   0.23240        -1.7%
   0.19920        -1.7%
   0.23240        -1.7%
   0.19920        -1.7%
ba04.mpr:                    [Same]   Alberta Senior's Benefit
                                      Information Booklet, p.4
ba05.mpr:     6              [Rows]   Alberta Senior's Benefit
                                      Regulation Amendment 175/2004
   0.18570       -11.0%
   0.18570        13.0%
   0.19630       -15.5%
   0.19630        -1.5%
   0.19630       -15.5%
   0.19630        -1.5%
ba06.mpr:     6              [Rows]   Alberta Senior's Benefit
                                      Information Booklet, p.14
   0.18270        -1.6%
   0.18270        -1.6%
   0.19010        -3.2%
   0.19010        -3.2%
   0.19010        -3.2%
   0.19010        -3.2%
ba07.mpr:     6              [Rows]   Alberta Seniors Benefit
                                      regulations (131/2006)
   0.17950        -1.8%
   0.17950        -1.8%
   0.18350        -3.5%
   0.18350        -3.5%
   0.18350        -3.5%
   0.18350        -3.5%
ba08.mpr:     6              [Rows]   Alberta Senior's Benefit
                                      Information Booklet, July 07-June 08
   0.17540        -2.3%
```

```
     0.17540          -2.3%
     0.17830          -2.8%
     0.17830          -2.8%
     0.17830          -2.8%
     0.17830          -2.8%
 ba09.mpr:                    [Same]    Copied from ba08.mpr
 ba10.mpr:                    [Same]    Copied from ba09.mpr
 ba11.mpr:                    [Same]    Copied from ba10.mpr
 ba12.mpr:                    [Same]    Copied from ba11.mpr
```

ASBSAB   Alberta seniors benefit supplemental accommodation benefit

DESCRIPTION

This parameter represents the supplemental accommodation annual benefit for Alberta's
seniors who reside in long term care facilities. The Alberta Seniors Benefit Supplemental
Accommodation Benefit is given to institutionalized elderly (idieflag=1) who are eligible for
the base amount of the Alberta Seniors Benefit. The supplemental benefit is reduced by
ASBSABRR times non-deductible income. The resulting modelled benefit to Alberta seniors
is added to imiasb.

When ASBCYFLG is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	4455.00	--	Alberta Senior's Benefit Information Booklet, p.16
ba04.mpr:	4455.00	0.0%	Alberta Senior's Benefit Regulation Amendment 175/2004
ba05.mpr:	5617.50	26.1%	Average of 2005 and 2006
ba06.mpr:	6780.00	20.7%	Alberta Senior's Benefit Information Booklet, July 06-June 07
ba07.mpr:	6780.00	0.0%	Alberta Senior's Benefit Information Booklet, July 07-June 08
ba08.mpr:	6780.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	6780.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	6780.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	6780.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	6780.00	0.0%	Grown from ba11.mpr using NONE=1.0000

ASBSABP   Alberta seniors benefit supplemental accommodation benefit for 1st half
of year

DESCRIPTION

This parameter represents the supplemental accommodation annual benefit for Alberta's
seniors who reside in long term care facilities. The Alberta Seniors Benefit Supplemental
Accommodation Benefit is given to institutionalized elderly (idieflag=1) who are eligible for
the base amount of the Alberta Seniors Benefit. The supplemental benefit is reduced by
ASBSABRRP times non-deductible income. The resulting modelled benefit to Alberta
seniors is added to imiasb.

When ASBCYFLG is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the ASBCYFLG
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect

```
ba00.mpr:     0.00            --     Not in effect
ba01.mpr:     0.00            --     Not in effect
ba02.mpr:     0.00            --     Not in effect
ba03.mpr:     0.00            --     Not in effect
ba04.mpr:     4455.00         --     Alberta Senior's Benefit
                                     Information Booklet, p.16
ba05.mpr:     4455.00        0.0%    Alberta Senior's Benefit
                                     Regulation Amendment 175/2004
ba06.mpr:     5617.50       26.1%    Average of 2005 and 2006
ba07.mpr:     6780.00       20.7%    Alberta Seniors Benefit
                                     regulations (131/2006)
ba08.mpr:     6780.00        0.0%    Alberta Senior's Benefit
                                     Information Booklet, July 07-June 08
ba09.mpr:     6780.00        0.0%    Grown from ba08.mpr using
                             NONE=1.0000
ba10.mpr:     6780.00        0.0%    Grown from ba09.mpr using
                             NONE=1.0000
ba11.mpr:     6780.00        0.0%    Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:     6780.00        0.0%    Grown from ba11.mpr using
                             NONE=1.0000
```

ASBSABRR   Alberta seniors benefit supplemental accommodation reduction rate

DESCRIPTION

This parameter represents the phase out rate for the Alberta Seniors Benefit Supplemental
Accommodation Benefit. The Alberta Seniors Benefit Supplemental Accommodation Benefit
is given to institutionalized elderly (idieflag=1) who are eligible for the base amount of the
Alberta Seniors Benefit. The supplemental benefit (ASBSAB) is reduced by ASBSABRR
times non-deductible income. The resulting modelled benefit to Alberta seniors is added to
imiasb.

When ASBCYFLG is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000        --    Not in effect
 ba92.mpr:     0.00000        --    Not in effect
 ba93.mpr:     0.00000        --    Not in effect
 ba94.mpr:     0.00000        --    Not in effect
 ba95.mpr:     0.00000        --    Not in effect
 ba96.mpr:     0.00000        --    Not in effect
 ba97.mpr:     0.00000        --    Not in effect
 ba98.mpr:     0.00000        --    Not in effect
 ba99.mpr:     0.00000        --    Not in effect
 ba00.mpr:     0.00000        --    Not in effect
 ba01.mpr:     0.00000        --    Not in effect
 ba02.mpr:     0.00000        --    Not in effect
 ba03.mpr:     0.32960        --    Alberta Senior's Benefit
                                    Information Booklet, p.16
 ba04.mpr:     0.28730      -12.8%  Alberta Senior's Benefit
                                    Regulation Amendment 175/2004
 ba05.mpr:     0.35875       24.9%  Average of 2005 and 2006
 ba06.mpr:     0.42260       17.8%  Alberta Seniors Benefit
                                    regulations (131/2006)
 ba07.mpr:     0.41300       -2.3%  Alberta Seniors Benefit
                                    regulations (122/2007)
 ba08.mpr:     0.41300        0.0%  Copied from ba07.mpr
 ba09.mpr:     0.41300        0.0%  Copied from ba08.mpr
 ba10.mpr:     0.41300        0.0%  Copied from ba09.mpr
 ba11.mpr:     0.41300        0.0%  Copied from ba10.mpr
 ba12.mpr:     0.41300        0.0%  Copied from ba11.mpr
```

ASBSABRRP Alberta seniors benefit supplemental accommodation reduction rate for 1st half of year

DESCRIPTION

This parameter represents the phase out rate for the Alberta Seniors Benefit Supplemental Accommodation Benefit. The Alberta Seniors Benefit Supplemental Accommodation Benefit is given to institutionalized elderly (idieflag=1) who are eligible for the base amount of the Alberta Seniors Benefit. The supplemental benefit (ASBSABP) is reduced by ASBSABRRP times non-deductible income. The resulting modelled benefit to Alberta seniors is added to imiasb.

When ASBCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the ASBCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect

```
ba00.mpr:    0.00000        --    Not in effect
ba01.mpr:    0.00000        --    Not in effect
ba02.mpr:    0.00000        --    Not in effect
ba03.mpr:    0.00000        --    Not in effect
ba04.mpr:    0.32960        --    Alberta Senior's Benefit
                                  Information Booklet, p.16
ba05.mpr:    0.28730      -12.8%  Alberta Senior's Benefit
                                  Regulation Amendment 175/2004
ba06.mpr:    0.35875       24.9%  Average of 2005 and 2006
ba07.mpr:    0.42260       17.8%  Alberta Seniors Benefit
                                  regulations (131/2006)
ba08.mpr:    0.41300       -2.3%  Alberta Seniors Benefit
                                  regulations (122/2007)
ba09.mpr:    0.41300        0.0%  Copied from ba08.mpr
ba10.mpr:    0.41300        0.0%  Copied from ba09.mpr
ba11.mpr:    0.41300        0.0%  Copied from ba10.mpr
ba12.mpr:    0.41300        0.0%  Copied from ba11.mpr
```

ASBSS   Alberta seniors benefit senior spouse supplement

DESCRIPTION

This parameter represents the additional benefit received by a couple under the Alberta Senior's Benefit program if both parties are 65 years of age or older. The modelled benefit is stored in the imiasb variable.

When ASBCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	0.00	--	not in effect
ba94.mpr:	1150.00	--	Alta Seniors Benefit Info Booklet p.3
ba95.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.3
ba96.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.3
ba97.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba98.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba99.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba00.mpr:	1320.00	14.8%	Alberta Seniors Benefit Info Booklet p.4
ba01.mpr:	1380.00	4.5%	Alberta Senior's Benefit Information Booklet, p.16
ba02.mpr:	1380.00	0.0%	Alberta Senior's Benefit Information Booklet, p.16
ba03.mpr:	1380.00	0.0%	Alberta Senior's Benefit Information Booklet, p.4
ba04.mpr:	1440.00	4.3%	Alberta Senior's Benefit Regulation Amendment 175/2004
ba05.mpr:	1440.00	0.0%	Alberta Senior's Benefit Information Booklet, p.14
ba06.mpr:	1440.00	0.0%	Alberta Seniors Benefit regulations (65/2006)
ba07.mpr:	1440.00	0.0%	Alberta Senior's Benefit Information Booklet, July 07-June 08
ba08.mpr:	1440.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	1440.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	1440.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	1440.00	0.0%	Grown from ba10.mpr using NONE=1.0000

```
  ba12.mpr:    1440.00        0.0%   Grown from ba11.mpr using
                               NONE=1.0000
```

ASBSSOPT   Alberta seniors benefit 1 senior couple option [1=model separately,2=model as senior couples]

DESCRIPTION

When this parameter is equal to 1, seniors who are married to non-seniors are treated separately in the Alberta Seniors Benefit program. When it is equal to 2, these seniors are treated in the same manner as a two senior couple.

When ASBCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	OPTION
ba92.mpr:	1	--	OPTION
ba93.mpr:	1	--	OPTION
ba94.mpr:	1	--	OPTION
ba95.mpr:	1	--	OPTION
ba96.mpr:	1	--	OPTION
ba97.mpr:	2	--	OPTION
ba98.mpr:	2	--	OPTION

```
ba99.mpr:    2              --    OPTION
ba00.mpr:    2              --    OPTION
ba01.mpr:    2              --    OPTION
ba02.mpr:    2              --    OPTION
ba03.mpr:    2              --    OPTION
ba04.mpr:    2              --    OPTION
ba05.mpr:    2              --    OPTION
ba06.mpr:    2              --    Alberta Seniors Benefit
                            regulations (65/2006)
ba07.mpr:    2              --    Alberta Senior's Benefit
                            Information Booklet, July 07-June 08
ba08.mpr:    2              --    Copied from ba07.mpr
ba09.mpr:    2              --    Copied from ba08.mpr
ba10.mpr:    2              --    Copied from ba09.mpr
ba11.mpr:    2              --    Copied from ba10.mpr
ba12.mpr:    2              --    Copied from ba11.mpr
```

ASBSSOPTP   Alberta seniors benefit 1 senior couple option for 1st half of year

DESCRIPTION

When this parameter is equal to 1, seniors who are married to non-seniors are treated separately in the Alberta Seniors Benefit program. When it is equal to 2, these seniors are treated in the same manner as a two senior couple.

When ASBCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the ASBCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	OPTION
ba92.mpr:	1	--	OPTION
ba93.mpr:	1	--	OPTION
ba94.mpr:	1	--	OPTION
ba95.mpr:	1	--	OPTION
ba96.mpr:	1	--	OPTION
ba97.mpr:	1	--	OPTION
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	OPTION
ba01.mpr:	2	--	OPTION
ba02.mpr:	2	--	OPTION
ba03.mpr:	2	--	OPTION
ba04.mpr:	2	--	OPTION
ba05.mpr:	2	--	OPTION
ba06.mpr:	2	--	OPTION
ba07.mpr:	2	--	OPTION
ba08.mpr:	2	--	Alberta Senior's Benefit Information Booklet, July 07-June 08
ba09.mpr:	2	--	Copied from ba08.mpr
ba10.mpr:	2	--	Copied from ba09.mpr
ba11.mpr:	2	--	Copied from ba10.mpr
ba12.mpr:	2	--	Copied from ba11.mpr

ASBSSP   Alberta seniors benefit senior spouse supplement for 1st half of year

DESCRIPTION

This parameter represents the additional benefit received by a couple under the Alberta Senior's Benefit program if both parties are 65 years of age or older. The modelled benefit is stored in the imiasb variable.

When ASBCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the ASBCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00              --    Not in effect
 ba92.mpr:    0.00              --    Not in effect
 ba93.mpr:    0.00              --    Not in effect
 ba94.mpr:    0.00              --    Not in effect
 ba95.mpr:    1150.00           --    Alta Seniors Benefit Info
                                      Booklet p.3
 ba96.mpr:    1150.00          0.0%   Alta Seniors Benefit Info
                                      Booklet p.3
 ba97.mpr:    1150.00          0.0%   Alta Seniors Benefit Info
                                      Booklet p.3
 ba98.mpr:    1150.00          0.0%   Alta Seniors Benefit Info
                                      Booklet p.4
 ba99.mpr:    1150.00          0.0%   Alta Seniors Benefit Info
                                      Booklet p.4
 ba00.mpr:    1150.00          0.0%   Alta Seniors Benefit Info
                                      Booklet p.4
 ba01.mpr:    1320.00         14.8%   Alberta Seniors Benefit Info
                                      Booklet p.4
 ba02.mpr:    1380.00          4.5%   Alberta Senior's Benefit
                                      Information Booklet, p.16
 ba03.mpr:    1380.00          0.0%   Alberta Senior's Benefit
                                      Information Booklet, p.16
 ba04.mpr:    1380.00          0.0%   Alberta Senior's Benefit
                                      Information Booklet, p.4
 ba05.mpr:    1440.00          4.3%   Alberta Senior's Benefit
                                      Regulation Amendment 175/2004
 ba06.mpr:    1440.00          0.0%   Alberta Senior's Benefit
                                      Information Booklet, p.14
```

```
    ba07.mpr:     1440.00      0.0%   Alberta Seniors Benefit
                                      regulations (131/2006)
    ba08.mpr:     1440.00      0.0%   Alberta Senior's Benefit
                                      Information Booklet, July 07-June 08
    ba09.mpr:     1440.00      0.0%   Grown from ba08.mpr using
                                      NONE=1.0000
    ba10.mpr:     1440.00      0.0%   Grown from ba09.mpr using
                                      NONE=1.0000
    ba11.mpr:     1440.00      0.0%   Grown from ba10.mpr using
                                      NONE=1.0000
    ba12.mpr:     1440.00      0.0%   Grown from ba11.mpr using
                                      NONE=1.0000
```

ASCDELIM   Field delimiter

DESCRIPTION

As noted in the description of the ASCSTYLE parameter, setting ASCSTYLE to 3 or 4
produces a database-style output file. ASCDELIM allows the user to control the delimiter
used to separate variable values when these styles of output are used. If ASCDELIM is
empty, a space is used as the delimiter. If any other character is used (such as a comma), that
character is used as the delimiter. As a special case, the string consisting of the three letters
TAB will use a tab character as the output delimiter.

ASCEXTPRC Number of digits of extra precision

DESCRIPTION

If ASCEXTPRC is left at zero, the text file output facility will operate as described in the
User's Guide. Otherwise, ASCEXTPRC extra digits of precision will be used when
outputting variables using the facility. This extra precision is useful to accurately compute
marginal tax rates when using the turning point facility.

ASCFLAG   Text output facility activation flag

DESCRIPTION

This control parameter flag, when set to a value of 1, enables the text file output facility.
When enabled, a file with the file name extension ".prn" will be written using ASCSTYLE

format for ASCUNIT level of analysis and ASCVARS variables. The text file output facility provides a method for examining detailed SPSD/M microdata.

ASCI   Alberta surtax cut-in

DESCRIPTION

In Alberta, provincial surtax (impsur) is calculated as ASF percent of provincial taxes above the level ASCI plus AFTAX percent of taxable income (imitax).

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	3500.00	--	Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	3500.00	0.0%	Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	3500.00	0.0%	Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	3500.00	0.0%	Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	3500.00	0.0%	Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	3500.00	0.0%	Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	3500.00	0.0%	Federal Income Tax T1C (ALTA) 1997
ba98.mpr:	3500.00	0.0%	Federal Income Tax T1C (ALTA) 1998

```
ba99.mpr:      3500.00        0.0%   Federal Income Tax T1C
                              (ALTA) - 1999
ba00.mpr:      0.00           --     Federal Income Tax Form
                              AB428 - 2000
ba01.mpr:      0.00           --     Not in effect (14-10-99
                              press release)
ba02.mpr:      0.00           --     Not in effect
ba03.mpr:      0.00           --     Not in effect
ba04.mpr:      0.00           --     Not in effect
ba05.mpr:      0.00           --     Not in effect
ba06.mpr:      0.00           --     Not in effect
ba07.mpr:      0.00           --     Grown from ba06.mpr using
                              NONE=1.0000
ba08.mpr:      0.00           --     Grown from ba07.mpr using
                              NONE=1.0000
ba09.mpr:      0.00           --     Grown from ba08.mpr using
                              NONE=1.0000
ba10.mpr:      0.00           --     Grown from ba09.mpr using
                              NONE=1.0000
ba11.mpr:      0.00           --     Grown from ba10.mpr using
                              NONE=1.0000
ba12.mpr:      0.00           --     Grown from ba11.mpr using
                              NONE=1.0000
```

ASCSTYLE   Style of text output

DESCRIPTION

When enabled by ASCFLAG, this control parameter controls the formatting of the resulting text file output report. Users should refer to the *User's Guide* for a detailed explanation of the text output facility that this parameter controls. Five different styles of report can be produced, as given below.

1. Each household is output as a group of output lines, one household per page and one variable is output per line. Both the variable's name and label are printed and values for each unit are shown in aligned columns.

2. Produces a report designed to be read using a spreadsheet import function. The layout is very similar to that for an style of 1, but variable labels and all superfluous spaces have been eliminated, and the printer page break character has been replace by and empty literal string.

3. Produces a report designed to read by a spreadsheet or database system. Each unit is recorded on a single line, with a single space between each variable value. The first line of the file contains a list of the variable names in the order in which they are written in the line.

4. Produces a report identical to style 3, but the first line is eliminated.

5. This style produces a fixed format which contains all variables, is blank delimited, and contains all records per case beginning with a household record which is followed by individual records. This style is intended for input to the bldspd program. Please refer to the *Tools User's Guide* for more details on the use of this style.

The default value of ASCSTYLE is 1.

ASCUNIT   Text output family level

DESCRIPTION

When the text file output facility is activated using the ASCFLAG parameter, this control parameter is used to specify the family level of analysis of the resulting report. Valid values and their meanings are given below.

0	Individual
1	Nuclear Family
2	Census Family
3	Economic Family
4	Household

The default value for ASCUNIT is 0.

ASCVARS   Variables selected for text output [string]

DESCRIPTION

When the text file output facility is activated using the ASCFLAG parameter, this control parameter is used to specify which variables are to be output in the resulting report. Analysis variables are rolled up to the family level specified by ASCUNIT, and class variables at lower levels refer to characteristics of the reference person of the family unit. Please see the *User's Guide* for a complete discussion of family level in SPSD/M.

DESCRIPTION

In Alberta, provincial surtax(impsur) is calculated as ASF percent of provincial taxes above the level ASCI plus AFTAX percent of taxable income (imitax).

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.08000	--	Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) 1997
ba98.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) 1998
ba99.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) – 1999
ba00.mpr:	0.00000	--	Federal Income Tax Form AB428 – 2000

```
ba01.mpr:    0.00000        --    Not in effect (14-10-99
                       press release)
ba02.mpr:    0.00000        --    Not in effect
ba03.mpr:    0.00000        --    Not in effect
ba04.mpr:    0.00000        --    Not in effect
ba05.mpr:    0.00000        --    Not in effect
ba06.mpr:    0.00000        --    Not in effect
ba07.mpr:    0.00000        --    Copied from ba06.mpr
ba08.mpr:    0.00000        --    Copied from ba07.mpr
ba09.mpr:    0.00000        --    Copied from ba08.mpr
ba10.mpr:    0.00000        --    Copied from ba09.mpr
ba11.mpr:    0.00000        --    Copied from ba10.mpr
ba12.mpr:    0.00000        --    Copied from ba11.mpr
```

ASHELTER   Alberta Shelter Increase by number of persons in household

DESCRIPTION

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 ASHELTFLG 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 multiplying this amount by the number of months of social assistance received by the family (idsamths). The value of the shelter increase is retained in the variable imashelt.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

```
File/Year        Value      Source

 ba91.mpr:    6             [Rows]   Not in effect
     0.00000
     0.00000
     0.00000
     0.00000
     0.00000
     0.00000
 ba92.mpr:                  [Same]   Not in effect
 ba93.mpr:                  [Same]   Not in effect
 ba94.mpr:                  [Same]   Not in effect
 ba95.mpr:                  [Same]   Not in effect
 ba96.mpr:                  [Same]   Not in effect
 ba97.mpr:                  [Same]   Not in effect
 ba98.mpr:                  [Same]   Not in effect
 ba99.mpr:    6             [Rows]   Government of Alberta News
                                     Release
     0.00000         --
     0.00000         --
    39.00000         --
    34.50000         --
    36.00000         --
    37.50000         --
 ba00.mpr:                  [Same]   Government of Alberta News
                                     Release
 ba01.mpr:                  [Same]   Government of Alberta News
                                     Release
 ba02.mpr:                  [Same]   HRDC Income Support Policy
                                     Group
 ba03.mpr:                  [Same]   HRDC Income Support Policy
                                     Group
```

```
ba04.mpr:                    [Same]   HRDC Income Support Policy
                             Group
ba05.mpr:                    [Same]   HRDC Income Support Policy
                             Group
ba06.mpr:                    [Same]   HRDC Income Support Policy
                             Group
ba07.mpr:                    [Same]   Grown from ba06.mpr using
                             NONE=1.0000
ba08.mpr:                    [Same]   Grown from ba07.mpr using
                             NONE=1.0000
ba09.mpr:                    [Same]   Grown from ba08.mpr using
                             NONE=1.0000
ba10.mpr:                    [Same]   Grown from ba09.mpr using
                             NONE=1.0000
ba11.mpr:                    [Same]   Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:                    [Same]   Grown from ba11.mpr using
                             NONE=1.0000
```

ASHELTERP Alberta Shelter Increase by number of persons in household for 1st half of year

DESCRIPTION

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 ASHELTFLGP 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 multiplying this amount by the number of months of social assistance received by the family (idsamths). The value of the shelter increase is retained in the variable imashelt.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Source		
ba91.mpr:	6	[Rows]	Not in effect	
0.00000				
0.00000				
0.00000				
0.00000				
0.00000				
0.00000				
ba92.mpr:		[Same]	Not in effect	
ba93.mpr:		[Same]	Not in effect	
ba94.mpr:		[Same]	Not in effect	
ba95.mpr:		[Same]	Not in effect	
ba96.mpr:		[Same]	Not in effect	
ba97.mpr:		[Same]	Not in effect	
ba98.mpr:		[Same]	Not in effect	
ba99.mpr:		[Same]	Not in effect	
ba00.mpr:	6	[Rows]	Government of Alberta News Release	
0.00000		--		
0.00000		--		
39.00000		--		
34.50000		--		
36.00000		--		
37.50000		--		
ba01.mpr:		[Same]	Government of Alberta News Release	
ba02.mpr:		[Same]	Government of Alberta News Release	
ba03.mpr:		[Same]	HRDC Income Support Policy Group	
ba04.mpr:		[Same]	HRDC Income Support Policy Group	

```
ba05.mpr:                    [Same]   HRDC Income Support Policy
                             Group
ba06.mpr:                    [Same]   HRDC Income Support Policy
                             Group
ba07.mpr:                    [Same]   HRDC Income Support Policy
                             Group
ba08.mpr:                    [Same]   Grown from ba07.mpr using
                             NONE=1.0000
ba09.mpr:                    [Same]   Grown from ba08.mpr using
                             NONE=1.0000
ba10.mpr:                    [Same]   Grown from ba09.mpr using
                             NONE=1.0000
ba11.mpr:                    [Same]   Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:                    [Same]   Grown from ba11.mpr using
                             NONE=1.0000
```

ASHELTFLG Alberta Shelter Increase under NCBS clawback flag

DESCRIPTION

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 multiplying the monthly increase by the number of months of social assistance received (idsamths). The value of the shelter increase is retained in the variable imashelt.

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

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0                --    Not in effect
 ba92.mpr:     0                --    Not in effect
 ba93.mpr:     0                --    Not in effect
 ba94.mpr:     0                --    Not in effect
 ba95.mpr:     0                --    Not in effect
 ba96.mpr:     0                --    Not in effect
 ba97.mpr:     0                --    Not in effect
 ba98.mpr:     0                --    Not in effect
 ba99.mpr:     1                --    Government of Alberta News
                             Release
 ba00.mpr:     1                --    Government of Alberta News
                             Release
 ba01.mpr:     1                --    Government of Alberta News
                             Release
 ba02.mpr:     1                --    HRDC Income Support Policy
                             Group
 ba03.mpr:     1                --    HRDC Income Support Policy
                             Group
 ba04.mpr:     1                --    HRDC Income Support Policy
                             Group
 ba05.mpr:     1                --    HRDC Income Support Policy
                             Group
 ba06.mpr:     1                --    HRDC Income Support Policy
                             Group
 ba07.mpr:     1                --    Copied from ba06.mpr
 ba08.mpr:     1                --    Copied from ba07.mpr
 ba09.mpr:     1                --    Copied from ba08.mpr
 ba10.mpr:     1                --    Copied from ba09.mpr
 ba11.mpr:     1                --    Copied from ba10.mpr
 ba12.mpr:     1                --    Copied from ba11.mpr
```

ASHELTFLGP Alberta Shelter Increase under NCBS clawback flag for 1st half of year

DESCRIPTION

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 ASHELTERP. 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 multiplying the monthly increase by the number of months of social assistance received (idsamths). The value of the shelter increase is retained in the variable imashelt.

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

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect

```
ba96.mpr:      0              --    Not in effect
ba97.mpr:      0              --    Not in effect
ba98.mpr:      0              --    Not in effect
ba99.mpr:      0              --    Not in effect
ba00.mpr:      1              --    Government of Alberta News
                          Release
ba01.mpr:      1              --    Government of Alberta News
                          Release
ba02.mpr:      1              --    Government of Alberta News
                          Release
ba03.mpr:      1              --    HRDC Income Support Policy
                          Group
ba04.mpr:      1              --    HRDC Income Support Policy
                          Group
ba05.mpr:      1              --    HRDC Income Support Policy
                          Group
ba06.mpr:      1              --    HRDC Income Support Policy
                          Group
ba07.mpr:      1              --    HRDC Income Support Policy
                          Group
ba08.mpr:      1              --    Copied from ba07.mpr
ba09.mpr:      1              --    Copied from ba08.mpr
ba10.mpr:      1              --    Copied from ba09.mpr
ba11.mpr:      1              --    Copied from ba10.mpr
ba12.mpr:      1              --    Copied from ba11.mpr
```

ATRBC   Alberta tax reduction basic claim

DESCRIPTION

The basic claim for the Alberta tax reduction. This is reduced by a fraction of basic Alberta
income tax (ATRF).

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	430.00	--	Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	430.00	0.0%	Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	430.00	0.0%	Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	430.00	0.0%	Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	430.00	0.0%	Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	430.00	0.0%	Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	430.00	0.0%	Federal Income Tax T1C (ALTA) 1997
ba98.mpr:	430.00	0.0%	Federal Income Tax T1C (ALTA) 1998
ba99.mpr:	430.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	430.00	0.0%	Federal Income Tax Form AB428 - 2000
ba01.mpr:	0.00	--	Not in effect (Alberta Budget 2000)
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

The basic claim for the Alberta tax reduction (ATRBC) is reduced by this fraction of provincial taxes.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.50000	--	Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	0.50000	0.0%	Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	0.50000	0.0%	Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	0.50000	0.0%	Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	0.50000	0.0%	Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	0.50000	0.0%	Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	0.50000	0.0%	Federal Income Tax T1C (ALTA) 1997
ba98.mpr:	0.50000	0.0%	Federal Income Tax T1C (ALTA) 1998
ba99.mpr:	0.50000	0.0%	Federal Income Tax T1C (ALTA) – 1999
ba00.mpr:	0.50000	0.0%	Federal Income Tax Form AB428 – 2000

```
ba01.mpr:     0.00000          --     Not in effect (Alberta
                                       Budget 2000)
ba02.mpr:     0.00000          --     Not in effect
ba03.mpr:     0.00000          --     Not in effect
ba04.mpr:     0.00000          --     Not in effect
ba05.mpr:     0.00000          --     Not in effect
ba06.mpr:     0.00000          --     Not in effect
ba07.mpr:     0.00000          --     Copied from ba06.mpr
ba08.mpr:     0.00000          --     Copied from ba07.mpr
ba09.mpr:     0.00000          --     Copied from ba08.mpr
ba10.mpr:     0.00000          --     Copied from ba09.mpr
ba11.mpr:     0.00000          --     Copied from ba10.mpr
ba12.mpr:     0.00000          --     Copied from ba11.mpr
```

ATXFLG — Alta tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, Alberta taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source	
ba91.mpr:	0		--	Not in effect
ba92.mpr:	0		--	Not in effect
ba93.mpr:	0		--	Not in effect
ba94.mpr:	0		--	Not in effect
ba95.mpr:	0		--	Not in effect
ba96.mpr:	0		--	Not in effect
ba97.mpr:	0		--	Not in effect

```
ba98.mpr:     0               --    Not in effect
ba99.mpr:     0               --    Not in effect
ba00.mpr:     0               --    Not in effect
ba01.mpr:     1               --    Federal Income Tax Form
                          AB428 - 2001
ba02.mpr:     1               --    Federal Income Tax Form
                          AB428 - 2002
ba03.mpr:     1               --    Federal Income Tax Form
                          AB428 - 2003
ba04.mpr:     1               --    Federal Income Tax Form
                          AB428 - 2004
ba05.mpr:     1               --    Federal Income Tax Form
                          AB428 - 2005
ba06.mpr:     1               --    Federal Income Tax Form
                          AB428 - 2006
ba07.mpr:     1               --    TD1AB E (07)
ba08.mpr:     1               --    Copied from ba07.mpr
ba09.mpr:     1               --    Copied from ba08.mpr
ba10.mpr:     1               --    Copied from ba09.mpr
ba11.mpr:     1               --    Copied from ba10.mpr
ba12.mpr:     1               --    Copied from ba11.mpr
```

AUTHOR   Name of person doing simulation [string]

DESCRIPTION

This control parameter is designed to be filled in by the user for documentation purposes.

AXM   Age amount

DESCRIPTION

This is the maximum value of the age tax credit before any reductions are applied. All filers age 65 and over receive the value of AXM as a non-refundable tax credit.

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	3387.00	--	Federal Income Tax 1991 – Line 301
ba92.mpr:	3482.00	2.8%	Federal Income Tax 1992 – Line 301
ba93.mpr:	3482.00	0.0%	Federal Income Tax 1993 – Line 301
ba94.mpr:	3482.00	0.0%	Federal Income Tax 1994 – Line 301
ba95.mpr:	3482.00	0.0%	Federal Income Tax 1995 – Line 301
ba96.mpr:	3482.00	0.0%	Federal Income Tax 1996 – Line 301
ba97.mpr:	3482.00	0.0%	Federal Income Tax 1997 – Line 301
ba98.mpr:	3482.00	0.0%	Federal Income Tax 1998 – Line 301
ba99.mpr:	3482.00	0.0%	Federal Income Tax 1999 – Line 301
ba00.mpr:	3531.00	1.4%	Federal Income Tax 2000 – Line 301
ba01.mpr:	3619.00	2.5%	Federal Income Tax 2001 – Line 301
ba02.mpr:	3728.00	3.0%	Federal Income Tax 2002 – Line 301
ba03.mpr:	3787.00	1.6%	Federal Income Tax 2003 – Line 301
ba04.mpr:	3912.00	3.3%	Federal Income Tax 2004 – Line 301
ba05.mpr:	3979.00	1.7%	Federal Income Tax 2005 – Line 301

```
ba06.mpr:      5066.00     27.3%    Federal Income Tax 2006 –
                                    Line 301
ba07.mpr:      5177.00      2.2%    Form TD1 E (07)
ba08.mpr:      5282.25      2.0%    Grown from ba07.mpr using
                                    CPI=1.020331
ba09.mpr:      5391.40      2.1%    Grown from ba08.mpr using
                                    CPI=1.020664
ba10.mpr:      5500.55      2.0%    Grown from ba09.mpr using
                                    CPI=1.020246
ba11.mpr:      5605.80      1.9%    Grown from ba10.mpr using
                                    CPI=1.019135
ba12.mpr:      5722.75      2.1%    Grown from ba11.mpr using
                                    CPI=1.020862
```

AXPI   Age amount phase in rate for 1994 and beyond

DESCRIPTION

This value is used to scale the amount of the reduction which will be applied to the age tax credit. It is used in 1994 to simulate the phase-in of the income testing of the age credit.

Legislation relating to this parameter was introduced in the 1994 Federal Budget which proposed that the non-refundable age tax credit "be subject to an income test which would target the assistance to seniors with low or modest incomes." This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1994 and the full reduction in 1995 and subsequent years.

See also imatxc, AXM, AXRR, and AXTD.

CROSS REFERENCE

Function   **Description**

txitax   Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.50000	--	Federal Income Tax 1994 – Line 301
ba95.mpr:	1.00000	100.0%	Federal Income Tax 1995 – Line 301
ba96.mpr:	1.00000	0.0%	Federal Income Tax 1996 – Line 301
ba97.mpr:	1.00000	0.0%	Federal Income Tax 1997 – Line 301
ba98.mpr:	1.00000	0.0%	Federal Income Tax 1998 – Line 301
ba99.mpr:	1.00000	0.0%	Federal Income Tax 1999 – Line 301
ba00.mpr:	1.00000	0.0%	Federal Income Tax 2000 – Line 301
ba01.mpr:	1.00000	0.0%	Federal Income Tax 2001 – Line 301
ba02.mpr:	1.00000	0.0%	Federal Income Tax 2002 – Line 301
ba03.mpr:	1.00000	0.0%	Federal Income Tax 2003 – Line 301
ba04.mpr:	1.00000	0.0%	Federal Income Tax 2004 – Line 301
ba05.mpr:	1.00000	0.0%	Federal Income Tax 2005 – Line 301
ba06.mpr:	1.00000	0.0%	Federal Income Tax 2006 – Line 301
ba07.mpr:	1.00000	0.0%	Form TD1-WS E (07)
ba08.mpr:	1.00000	0.0%	Copied from ba07.mpr
ba09.mpr:	1.00000	0.0%	Copied from ba08.mpr
ba10.mpr:	1.00000	0.0%	Copied from ba09.mpr
ba11.mpr:	1.00000	0.0%	Copied from ba10.mpr
ba12.mpr:	1.00000	0.0%	Copied from ba11.mpr

DESCRIPTION

This parameter is the proportion of net income above a given threshold (AXTD) which will be deducted from the non-refundable age tax credit amount (AXM).

Legislation relating to this parameter was introduced in the 1994 Federal Budget which proposed that the non-refundable age tax credit "be subject to an income test which would target the assistance to seniors with low or modest incomes." Individual seniors with incomes above the threshold of AXTD would have the amount of the age credit reduced by AXRR proportion of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1994 and the full reduction in 1995 and subsequent years.

See also imatxc, AXTD, AXPI.

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.15000	--	Federal Income Tax 1994 – Line 301
ba95.mpr:	0.15000	0.0%	Federal Income Tax 1995 – Line 301
ba96.mpr:	0.15000	0.0%	Federal Income Tax 1996 – Line 301
ba97.mpr:	0.15000	0.0%	Federal Income Tax 1997 – Line 301

```
ba98.mpr:     0.15000      0.0%   Federal Income Tax 1998 -
                                  Line 301
ba99.mpr:     0.15000      0.0%   Federal Income Tax 1999 -
                                  Line 301
ba00.mpr:     0.15000      0.0%   Federal Income Tax 2000 -
                                  Line 301
ba01.mpr:     0.15000      0.0%   Federal Income Tax 2001 -
                                  Line 301
ba02.mpr:     0.15000      0.0%   Federal Income Tax 2002 -
                                  Line 301
ba03.mpr:     0.15000      0.0%   Federal Income Tax 2003 -
                                  Line 301
ba04.mpr:     0.15000      0.0%   Federal Income Tax 2004 -
                                  Line 301
ba05.mpr:     0.15000      0.0%   Federal Income Tax 2005 -
                                  Line 301
ba06.mpr:     0.15000      0.0%   Federal Income Tax 2006 -
                                  Line 301
ba07.mpr:     0.15000      0.0%   Form TD1-WS E (07)
ba08.mpr:     0.15000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.15000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.15000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.15000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.15000      0.0%   Copied from ba11.mpr
```

AXTD   Age amount net income turndown

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter.

Legislation relating to this parameter was introduced in the 1994 Federal Budget which proposed that the non-refundable age tax credit "be subject to an income test which would target the assistance to seniors with low or modest incomes." Individual seniors with incomes above the threshold of AXTD would have the amount of the age credit reduced by AXRR proportion of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1994 and the full reduction in 1995 and subsequent years.

See also imatxc, AXRR, AXPI

CROSS REFERENCE

Function   **Description**

txitax   Compute taxable income and individual credits

VALUES

File/Year   Value   Growth Source

```
  ba91.mpr:     0.00             --     Not in effect
  ba92.mpr:     0.00             --     Not in effect
  ba93.mpr:     0.00             --     Not in effect
  ba94.mpr:     25921.00         --     1994 Budget
  ba95.mpr:     25921.00        0.0%    Federal Income Tax 1995 -
                                        Line 301
  ba96.mpr:     25921.00        0.0%    Federal Income Tax 1996 -
                                        Line 301
  ba97.mpr:     25921.00        0.0%    Federal Income Tax 1997 -
                                        Line 301
  ba98.mpr:     25921.00        0.0%    Federal Income Tax 1998 -
                                        Line 301
  ba99.mpr:     25921.00        0.0%    Federal Income Tax 1999 -
                                        Line 301
  ba00.mpr:     26284.00        1.4%    Federal Income Tax 2000 -
                                        Line 301
  ba01.mpr:     26941.00        2.5%    Federal Income Tax 2001 -
                                        Line 301
  ba02.mpr:     27749.00        3.0%    Federal Income Tax 2002 -
                                        Line 301
  ba03.mpr:     28193.00        1.6%    Federal Income Tax 2003 -
                                        Line 301
  ba04.mpr:     29124.00        3.3%    Federal Income Tax 2004 -
                                        Line 301
  ba05.mpr:     29619.00        1.7%    Federal Income Tax 2005 -
                                        Line 301
  ba06.mpr:     30270.00        2.2%    Federal Income Tax 2006 -
                                        Line 301
  ba07.mpr:     30936.00        2.2%    Form TD1 E (07)
  ba08.mpr:     31564.96        2.0%    Grown from ba07.mpr using
                                        CPI=1.020331
```

```
ba09.mpr:    32217.22    2.1%   Grown from ba08.mpr using
                                 CPI=1.020664
ba10.mpr:    32869.49    2.0%   Grown from ba09.mpr using
                                 CPI=1.020246
ba11.mpr:    33498.45    1.9%   Grown from ba10.mpr using
                                 CPI=1.019135
ba12.mpr:    34197.29    2.1%   Grown from ba11.mpr using
                                 CPI=1.020862
```

AYPNDL   Alta Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a Alberta non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (ATXFLG = 1).

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0.00              --    Not in effect
ba92.mpr:    0.00              --    Not in effect
ba93.mpr:    0.00              --    Not in effect
ba94.mpr:    0.00              --    Not in effect
ba95.mpr:    0.00              --    Not in effect
ba96.mpr:    0.00              --    Not in effect
ba97.mpr:    0.00              --    Not in effect
ba98.mpr:    0.00              --    Not in effect
ba99.mpr:    0.00              --    Not in effect
ba00.mpr:    0.00              --    Not in effect
```

```
ba01.mpr:    1000.00        --    Federal Income Tax Form
                                  AB428 - 2001
ba02.mpr:    1034.00       3.4%   Federal Income Tax Form
                                  AB428 - 2002
ba03.mpr:    1048.00       1.4%   Federal Income Tax Form
                                  AB428 - 2003
ba04.mpr:    1111.00       6.0%   Federal Income Tax Form
                                  AB428 - 2004
ba05.mpr:    1126.00       1.4%   Federal Income Tax Form
                                  AB428 - 2005
ba06.mpr:    1147.00       1.9%   Federal Income Tax Form
                                  AB428 - 2006
ba07.mpr:    1189.00       3.7%   TD1AB E (07)
ba08.mpr:    1213.18       2.0%   Grown from ba07.mpr using
                                  CPIAL=1.020337
ba09.mpr:    1238.19       2.1%   Grown from ba08.mpr using
                                  CPIAL=1.020619
ba10.mpr:    1263.20       2.0%   Grown from ba09.mpr using
                                  CPIAL=1.020202
ba11.mpr:    1288.21       2.0%   Grown from ba10.mpr using
                                  CPIAL=1.019802
ba12.mpr:    1314.06       2.0%   Grown from ba11.mpr using
                                  CPIAL=1.020065
```

BAMTOPT   N.B. alternative minimum tax option

DESCRIPTION

When New Brunswick tax on taxable income is calculated (BTXFLG = 1), there are four options as to how to calculate the provincial minimum tax.

When BAMTOPT is set to 1, then no provincial alternative minimum tax or minimum tax carryover is calculated.

When BAMTOPT is set to 2, then a percentage (BAMTPCTF) of the additional federal tax triggered by the federal minimum tax (imamtprv) is added to the basic provincial tax (imbpt). The definition of imamtprv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using BAMTPCTF.

When BAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the BAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits. The provincial minimum tax carryover credit (impminco) is calculated using BAMTTX.

When BAMTOPT is set to 4, then a percentage (BAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using BAMTPCTM.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect
ba93.mpr:	1	--	Not in effect
ba94.mpr:	1	--	Not in effect
ba95.mpr:	1	--	Not in effect
ba96.mpr:	1	--	Not in effect
ba97.mpr:	1	--	Not in effect
ba98.mpr:	1	--	Not in effect
ba99.mpr:	1	--	Not in effect
ba00.mpr:	4	--	Provincial Alternative Minimum Tax, Form T1219 - 2000
ba01.mpr:	4	--	Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr:	2	--	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	2	--	Federal Income Tax Form NB428 - 2003
ba04.mpr:	2	--	Federal Income Tax Form NB428 - 2004
ba05.mpr:	2	--	Federal Income Tax Form NB428 - 2005
ba06.mpr:	2	--	Federal Income Tax Form NB428 - 2006
ba07.mpr:	2	--	Copied from ba06.mpr
ba08.mpr:	2	--	Copied from ba07.mpr

```
 ba09.mpr:    2                --      Copied from ba08.mpr
 ba10.mpr:    2                --      Copied from ba09.mpr
 ba11.mpr:    2                --      Copied from ba10.mpr
 ba12.mpr:    2                --      Copied from ba11.mpr
```

BAMTPCTF   N.B. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When New Brunswick tax on taxable income is calculated (BTXFLG=1) and BAMTOPT is set to 2, then a percentage (BAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.57000	--	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	0.57000	0.0%	Federal Income Tax Form NB428 - 2003

```
ba04.mpr:     0.57000      0.0%   Federal Income Tax Form
                                  NB428 - 2004
ba05.mpr:     0.57000      0.0%   Federal Income Tax Form
                                  NB428 - 2005
ba06.mpr:     0.57000      0.0%   Federal Income Tax Form
                                  NB428 - 2006
ba07.mpr:     0.57000      0.0%   Copied from ba06.mpr
ba08.mpr:     0.57000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.57000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.57000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.57000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.57000      0.0%   Copied from ba11.mpr
```

BAMTPCTM N.B. amt rate as pct of federal minimum tax amount

DESCRIPTION

When New Brunswick tax on taxable income is calculated (BTXFLG=1) and BAMTOPT is
set to 4, then a percentage (BAMTPCTM) of the minimum federal tax due to the minimum
tax is used as basic provincial tax (imbpt). This calculated value is used in the determination
of the provincial surtax.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00000        --     Not in effect
ba92.mpr:     0.00000        --     Not in effect
ba93.mpr:     0.00000        --     Not in effect
ba94.mpr:     0.00000        --     Not in effect
ba95.mpr:     0.00000        --     Not in effect
ba96.mpr:     0.00000        --     Not in effect
```

```
ba97.mpr:      0.00000          --      Not in effect
ba98.mpr:      0.00000          --      Not in effect
ba99.mpr:      0.00000          --      Not in effect
ba00.mpr:      0.58500          --      Provincial Alternative
                               Minimum Tax, Form T1219 - 2000
ba01.mpr:      0.57000        -2.6%   Federal Income Tax Form
                               NB428 - 2001
ba02.mpr:      0.00000          --      Not in effect
ba03.mpr:      0.00000          --      Not in effect
ba04.mpr:      0.00000          --      Not in effect
ba05.mpr:      0.00000          --      Not in effect
ba06.mpr:      0.00000          --      Not in effect
ba07.mpr:      0.00000          --      Copied from ba06.mpr
ba08.mpr:      0.00000          --      Copied from ba07.mpr
ba09.mpr:      0.00000          --      Copied from ba08.mpr
ba10.mpr:      0.00000          --      Copied from ba09.mpr
ba11.mpr:      0.00000          --      Copied from ba10.mpr
ba12.mpr:      0.00000          --      Copied from ba11.mpr
```

BAMTTX   N.B. amt rate as tax on adjusted income

DESCRIPTION

When New Brunswick tax on taxable income is calculated (BTXFLG=1) and BAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the BAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

BASALG   Name of base algorithm [string]

DESCRIPTION

This control parameter contains a label associated with the tax/transfer algorithm requested by the user through the BASMETH parameter. It is informational and cannot be directly modified by the user.

BASDESC   Description of base parameters [string]

DESCRIPTION

This control parameter contains the descriptive label associated with the input parameter file or results file used to produce base variables. It is informational and cannot be directly modified by the user. It is a copy of the MPRDESC parameter associated with the file in question.

BASMETH   Method of creating base variables

DESCRIPTION

This control parameter specifies the method of determining base results. May be one of 4 values:

0. No base results will be used during the current program run
1. Results will be read from an SPSM results file (.MRS) specified in INPBASMRS
2. Results will be calculated using the standard algorithm with tax/transfer parameters specified in INPBASMPR.
3. Results will be calculated using the alternate algorithm with tax/transfer parameters specified in INPBASMPR.

The default value for BASMETH is 0.

BAXM   N.B. Age Amount

DESCRIPTION

This is the maximum value of the New Brunswick age non-refundable tax credit before any reductions are applied. The parameter is only used when a provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00              --    Not in effect
 ba92.mpr:    0.00              --    Not in effect
 ba93.mpr:    0.00              --    Not in effect
 ba94.mpr:    0.00              --    Not in effect
 ba95.mpr:    0.00              --    Not in effect
 ba96.mpr:    0.00              --    Not in effect
 ba97.mpr:    0.00              --    Not in effect
 ba98.mpr:    0.00              --    Not in effect
 ba99.mpr:    0.00              --    Not in effect
 ba00.mpr:    3531.00           --    Federal Income Tax Form
                           NB428 - 2000
 ba01.mpr:    3619.00          2.5%   Federal Income Tax Form
                           NB428 - 2001
 ba02.mpr:    3728.00          3.0%   Federal Income Tax Form
                           NB428 - 2002
 ba03.mpr:    3787.00          1.6%   Federal Income Tax Form
                           NB428 - 2003
 ba04.mpr:    3787.00          0.0%   Federal Income Tax Form
                           NB428 - 2004
 ba05.mpr:    3851.00          1.7%   Federal Income Tax Form
                           NB428 - 2005
 ba06.mpr:    3936.00          2.2%   Federal Income Tax Form
                           NB428 - 2006
 ba07.mpr:    4023.00          2.2%   TD1NB E (07)
 ba08.mpr:    4108.14          2.1%   Grown from ba07.mpr using
                           CPINB=1.021164
 ba09.mpr:    4190.24          2.0%   Grown from ba08.mpr using
                           CPINB=1.019985
 ba10.mpr:    4275.38          2.0%   Grown from ba09.mpr using
                           CPINB=1.020319
```

```
 ba11.mpr:     4360.52      2.0%   Grown from ba10.mpr using
                                   CPINB=1.019915
 ba12.mpr:     4448.70      2.0%   Grown from ba11.mpr using
                                   CPINB=1.020223
```

BAXRR   N.B. Age Amount credit reduction rate

DESCRIPTION

This parameter is the proportion of net income above a given threshold (BAXTD) which will
be deducted from the provincial non-refundable age tax credit amount (BAXM). The
parameter is only used when the New Brunswick provincial tax on taxable income is
calculated (BTXFLG = 1).

See also impatxc, BAXTD, BAXPI.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0.00000       --    Not in effect
 ba92.mpr:      0.00000       --    Not in effect
 ba93.mpr:      0.00000       --    Not in effect
 ba94.mpr:      0.00000       --    Not in effect
 ba95.mpr:      0.00000       --    Not in effect
 ba96.mpr:      0.00000       --    Not in effect
 ba97.mpr:      0.00000       --    Not in effect
 ba98.mpr:      0.00000       --    Not in effect
 ba99.mpr:      0.00000       --    Not in effect
 ba00.mpr:      0.15000       --    Federal Income Tax Form
                                    NB428 - 2000
```

```
ba01.mpr:     0.15000      0.0%   Federal Income Tax Form
                                  NB428 - 2001
ba02.mpr:     0.15000      0.0%   Federal Income Tax Form
                                  NB428 - 2002
ba03.mpr:     0.15000      0.0%   Federal Income Tax Form
                                  NB428 - 2003
ba04.mpr:     0.15000      0.0%   Federal Income Tax Form
                                  NB428 - 2004
ba05.mpr:     0.15000      0.0%   Federal Income Tax Form
                                  NB428 - 2005
ba06.mpr:     0.15000      0.0%   Federal Income Tax Form
                                  NB428 - 2006
ba07.mpr:     0.15000      0.0%   TD1NB-WS E (07)
ba08.mpr:     0.15000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.15000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.15000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.15000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.15000      0.0%   Copied from ba11.mpr
```

BAXTD   N.B. Age Amount net income turndown

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter. The parameter is only used when the New Brunswick provincial tax on taxable income is calculated (BTXFLG = 1).

See also impatxc, BAXRR

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	26284.00	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	26941.00	2.5%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	27749.00	3.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	28193.00	1.6%	Federal Income Tax Form NB428 - 2003
ba04.mpr:	28193.00	0.0%	Federal Income Tax Form NB428 - 2004
ba05.mpr:	28672.00	1.7%	Federal Income Tax Form NB428 - 2005
ba06.mpr:	29303.00	2.2%	Federal Income Tax Form NB428 - 2006
ba07.mpr:	29948.00	2.2%	TD1NB E (07)
ba08.mpr:	30581.82	2.1%	Grown from ba07.mpr using CPINB=1.021164
ba09.mpr:	31193.00	2.0%	Grown from ba08.mpr using CPINB=1.019985
ba10.mpr:	31826.81	2.0%	Grown from ba09.mpr using CPINB=1.020319
ba11.mpr:	32460.64	2.0%	Grown from ba10.mpr using CPINB=1.019915
ba12.mpr:	33117.09	2.0%	Grown from ba11.mpr using CPINB=1.020223

DESCRIPTION

This parameter represents the basic exemption when New Brunswick tax is calculated as a tax on taxable income. It is only calculated when BTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	7231.00	--	Federal Income Tax Form NB428 – 2000
ba01.mpr:	7412.00	2.5%	Federal Income Tax Form NB428 – 2001
ba02.mpr:	7634.00	3.0%	Federal Income Tax Form NB428 – 2002
ba03.mpr:	7756.00	1.6%	Federal Income Tax Form NB428 – 2003
ba04.mpr:	7756.00	0.0%	Federal Income Tax Form NB428 – 2004
ba05.mpr:	7888.00	1.7%	Federal Income Tax Form NB428 – 2005

```
ba06.mpr:      8061.00      2.2%   Federal Income Tax Form
                                   NB428 - 2006
ba07.mpr:      8239.00      2.2%   TD1NB E (07)
ba08.mpr:      8413.37      2.1%   Grown from ba07.mpr using
                                   CPINB=1.021164
ba09.mpr:      8581.51      2.0%   Grown from ba08.mpr using
                                   CPINB=1.019985
ba10.mpr:      8755.88      2.0%   Grown from ba09.mpr using
                                   CPINB=1.020319
ba11.mpr:      8930.25      2.0%   Grown from ba10.mpr using
                                   CPINB=1.019915
ba12.mpr:      9110.85      2.0%   Grown from ba11.mpr using
                                   CPINB=1.020223
```

BCBEIS1   B.C. Earned Income Benefit for first child

DESCRIPTION

This parameter represents the amount received for the first child in a family from the British Columbia Earned Income Benefit for low-income working families.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	605.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	605.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	605.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	605.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	605.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	605.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	576.00	-4.8%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	365.00	-36.6%	Income Tax (BC Family Bonus) Regulation 236/2005
ba06.mpr:	243.00	-33.4%	Income Tax (BC Family Bonus) Regulation 165/2006
ba07.mpr:	200.00	-17.7%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	200.00	0.0%	Grown from ba07.mpr using CPIM3=1.000000
ba09.mpr:	200.00	0.0%	Grown from ba08.mpr using CPIM3=1.000000
ba10.mpr:	200.00	0.0%	Grown from ba09.mpr using CPIM3=1.000000
ba11.mpr:	200.00	0.0%	Grown from ba10.mpr using CPIM3=1.000000
ba12.mpr:	200.00	0.0%	Grown from ba11.mpr using CPIM3=1.000000

DESCRIPTION

This parameter represents the amount received for the first child in a family from the British Columbia Earned Income Benefit for low-income working families.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	0.00	--	Not in Effect
ba99.mpr:	605.00	--	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	605.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	605.00	0.0%	Income Tax (BC Family Bonus) Regulation

```
ba02.mpr:    605.00       0.0%   Income Tax (BC Family Bonus)
                          Regulation
ba03.mpr:    605.00       0.0%   Income Tax (BC Family Bonus)
                          Regulation
ba04.mpr:    605.00       0.0%   Income Tax (BC Family Bonus)
                          Regulation
ba05.mpr:    576.00      -4.8%   Income Tax (BC Family Bonus)
                          Regulation
ba06.mpr:    365.00     -36.6%   Income Tax (BC Family Bonus)
                          Regulation 236/2005
ba07.mpr:    243.00     -33.4%   Income Tax (BC Family Bonus)
                          Regulation
ba08.mpr:    200.00     -17.7%   Income Tax (BC Family Bonus)
                          Regulation
ba09.mpr:    200.00       0.0%   Grown from ba08.mpr using
                          CPIM3LAG=1.000000
ba10.mpr:    200.00       0.0%   Grown from ba09.mpr using
                          CPIM3LAG=1.000000
ba11.mpr:    200.00       0.0%   Grown from ba10.mpr using
                          CPIM3LAG=1.000000
ba12.mpr:    200.00       0.0%   Grown from ba11.mpr using
                          CPIM3LAG=1.000000
```

BCBEIS2   B.C. Earned Income Benefit for second child

DESCRIPTION

This parameter represents the amount received for the second child in a family from the
British Columbia Earned Income Benefit for low-income working families.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	405.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	405.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	405.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	405.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	405.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	405.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	434.00	7.2%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	370.00	-14.7%	Income Tax (BC Family Bonus) Regulation 236/2005
ba06.mpr:	211.00	-43.0%	Income Tax (BC Family Bonus) Regulation 165/2006
ba07.mpr:	173.00	-18.0%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	173.00	0.0%	Grown from ba07.mpr using CPIM3=1.000000
ba09.mpr:	173.00	0.0%	Grown from ba08.mpr using CPIM3=1.000000

```
    ba10.mpr:    173.00          0.0%   Grown from ba09.mpr using
                                        CPIM3=1.000000
    ba11.mpr:    173.00          0.0%   Grown from ba10.mpr using
                                        CPIM3=1.000000
    ba12.mpr:    173.00          0.0%   Grown from ba11.mpr using
                                        CPIM3=1.000000
```

BCBEIS2P — B.C. Earned Income Benefit for second child for 1st half of year

DESCRIPTION

This parameter represents the amount received for the second child in a family from the British Columbia Earned Income Benefit for low-income working families.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect

```
ba98.mpr:    0.00          --     Not in Effect
ba99.mpr:    405.00         --     Income Tax (BC Family Bonus)
                                   Regulation
ba00.mpr:    405.00        0.0%    Income Tax (BC Family Bonus)
                                   Regulation
ba01.mpr:    405.00        0.0%    Income Tax (BC Family Bonus)
                                   Regulation
ba02.mpr:    405.00        0.0%    Income Tax (BC Family Bonus)
                                   Regulation
ba03.mpr:    405.00        0.0%    Income Tax (BC Family Bonus)
                                   Regulation
ba04.mpr:    405.00        0.0%    Income Tax (BC Family Bonus)
                                   Regulation
ba05.mpr:    434.00        7.2%    Income Tax (BC Family Bonus)
                                   Regulation
ba06.mpr:    370.00       -14.7%   Income Tax (BC Family Bonus)
                                   Regulation 236/2005
ba07.mpr:    211.00       -43.0%   Income Tax (BC Family Bonus)
                                   Regulation
ba08.mpr:    173.00       -18.0%   Income Tax (BC Family Bonus)
                                   Regulation
ba09.mpr:    173.00        0.0%    Grown from ba08.mpr using
                                   CPIM3LAG=1.000000
ba10.mpr:    173.00        0.0%    Grown from ba09.mpr using
                                   CPIM3LAG=1.000000
ba11.mpr:    173.00        0.0%    Grown from ba10.mpr using
                                   CPIM3LAG=1.000000
ba12.mpr:    173.00        0.0%    Grown from ba11.mpr using
                                   CPIM3LAG=1.000000
```

BCBEIS3   B.C. Earned Income Benefit for each additional child

DESCRIPTION

This parameter represents the amount received for the third and additional children in a family from the British Columbia Earned Income Benefit for low-income working families.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	330.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	330.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	330.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	330.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	330.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	330.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	330.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	372.00	12.7%	Income Tax (BC Family Bonus) Regulation 236/2005
ba06.mpr:	227.00	-39.0%	Income Tax (BC Family Bonus) Regulation 165/2006
ba07.mpr:	190.00	-16.3%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	190.00	0.0%	Grown from ba07.mpr using CPIM3=1.000000
ba09.mpr:	190.00	0.0%	Grown from ba08.mpr using CPIM3=1.000000

```
ba10.mpr:     190.00        0.0%   Grown from ba09.mpr using
                                   CPIM3=1.000000
ba11.mpr:     190.00        0.0%   Grown from ba10.mpr using
                                   CPIM3=1.000000
ba12.mpr:     190.00        0.0%   Grown from ba11.mpr using
                                   CPIM3=1.000000
```

BCBEIS3P   B.C. Earned Income Benefit for each additional child for 1st half of year

DESCRIPTION

This parameter represents the amount received for the third and additional children in a
family from the British Columbia Earned Income Benefit for low-income working families.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year. When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect

```
ba98.mpr:     0.00              --     Not in Effect
ba99.mpr:   330.00              --     Income Tax (BC Family Bonus)
                        Regulation
ba00.mpr:   330.00             0.0%   Income Tax (BC Family Bonus)
                        Regulation
ba01.mpr:   330.00             0.0%   Income Tax (BC Family Bonus)
                        Regulation
ba02.mpr:   330.00             0.0%   Income Tax (BC Family Bonus)
                        Regulation
ba03.mpr:   330.00             0.0%   Income Tax (BC Family Bonus)
                        Regulation
ba04.mpr:   330.00             0.0%   Income Tax (BC Family Bonus)
                        Regulation
ba05.mpr:   330.00             0.0%   Income Tax (BC Family Bonus)
                        Regulation
ba06.mpr:   372.00            12.7%   Income Tax (BC Family Bonus)
                        Regulation 236/2005
ba07.mpr:   227.00           -39.0%   Income Tax (BC Family Bonus)
                        Regulation
ba08.mpr:   190.00           -16.3%   Income Tax (BC Family Bonus)
                        Regulation
ba09.mpr:   190.00             0.0%   Grown from ba08.mpr using
                        CPIM3LAG=1.000000
ba10.mpr:   190.00             0.0%   Grown from ba09.mpr using
                        CPIM3LAG=1.000000
ba11.mpr:   190.00             0.0%   Grown from ba10.mpr using
                        CPIM3LAG=1.000000
ba12.mpr:   190.00             0.0%   Grown from ba11.mpr using
                        CPIM3LAG=1.000000
```

BCBEITD   B.C. Earned Income Benefit Turndown

DESCRIPTION

The level of family net income (head + spouse) above which the British Columbia Basic
Family Bonus and the Earned Income Benefit are reduced at the rate of BCBERR1,
BCBERR2 or BCBERR3 depending on the number of children in the family.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	20921.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba06.mpr:	21480.00	2.7%	Income Tax (BC Family Bonus) Regulation
ba07.mpr:	21480.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	21480.00	0.0%	Grown from ba07.mpr using CPIM3=1.000000

```
  ba09.mpr:    21480.00     0.0%   Grown from ba08.mpr using
                                   CPIM3=1.000000
  ba10.mpr:    21480.00     0.0%   Grown from ba09.mpr using
                                   CPIM3=1.000000
  ba11.mpr:    21480.00     0.0%   Grown from ba10.mpr using
                                   CPIM3=1.000000
  ba12.mpr:    21480.00     0.0%   Grown from ba11.mpr using
                                   CPIM3=1.000000
```

BCBEITDP   B.C. Earned Income Benefit Turndown for 1st half of year

DESCRIPTION

The level of family net income (head + spouse) above which the British Columbia Basic
Family Bonus and the Earned Income Benefit are reduced at the rate of BCBERR1P,
BCBERR2P or BCBERR3P depending on the number of children in the family.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
  ba91.mpr:    0.00              --    Not in Effect
  ba92.mpr:    0.00              --    Not in Effect
  ba93.mpr:    0.00              --    Not in Effect
  ba94.mpr:    0.00              --    Not in Effect
```

```
ba95.mpr:      0.00            --      Not in Effect
ba96.mpr:      0.00            --      Not in Effect
ba97.mpr:      0.00            --      Not in Effect
ba98.mpr:      0.00            --      Not in Effect
ba99.mpr:      20921.00        --      Income Tax (BC Family Bonus)
                               Regulation
ba00.mpr:      20921.00       0.0%    Income Tax (BC Family Bonus)
                               Regulation
ba01.mpr:      20921.00       0.0%    Income Tax (BC Family Bonus)
                               Regulation
ba02.mpr:      20921.00       0.0%    Income Tax (BC Family Bonus)
                               Regulation
ba03.mpr:      20921.00       0.0%    Income Tax (BC Family Bonus)
                               Regulation
ba04.mpr:      20921.00       0.0%    Income Tax (BC Family Bonus)
                               Regulation
ba05.mpr:      20921.00       0.0%    Income Tax (BC Family Bonus)
                               Regulation
ba06.mpr:      20921.00       0.0%    Income Tax (BC Family Bonus)
                               Regulation
ba07.mpr:      21480.00       2.7%    Income Tax (BC Family Bonus)
                               Regulation
ba08.mpr:      21480.00       0.0%    Income Tax (BC Family Bonus)
                               Regulation
ba09.mpr:      21480.00       0.0%    Grown from ba08.mpr using
                               CPIM3LAG=1.000000
ba10.mpr:      21480.00       0.0%    Grown from ba09.mpr using
                               CPIM3LAG=1.000000
ba11.mpr:      21480.00       0.0%    Grown from ba10.mpr using
                               CPIM3LAG=1.000000
ba12.mpr:      21480.00       0.0%    Grown from ba11.mpr using
                               CPIM3LAG=1.000000
```

BCBEMX   B.C. Earned Income Benefit Income Reduction

DESCRIPTION

When BCEIBFLG is equal to 1, the British Columbia Earned Income Benefit (imibceib) is
calculated depending on the number of children in the family. For families with lower
incomes, the benefit starts to be phased in at BCEIBPI, and reaches its maximum at incomes
of BCBEMX. The slope of the phase in is therefore calculated as the maximum working
income supplement a family can receive divided by (BCBEMX – BCEIBPI).

When FCBENCAL is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the

year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	10000.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation

```
 ba06.mpr:     10000.00     0.0%   Income Tax (BC Family Bonus)
                            Regulation
 ba07.mpr:     10000.00     0.0%   Income Tax (BC Family Bonus)
                            Regulation
 ba08.mpr:     10000.00     0.0%   Grown from ba07.mpr using
                            CPIM3=1.000000
 ba09.mpr:     10000.00     0.0%   Grown from ba08.mpr using
                            CPIM3=1.000000
 ba10.mpr:     10000.00     0.0%   Grown from ba09.mpr using
                            CPIM3=1.000000
 ba11.mpr:     10000.00     0.0%   Grown from ba10.mpr using
                            CPIM3=1.000000
 ba12.mpr:     10000.00     0.0%   Grown from ba11.mpr using
                            CPIM3=1.000000
```

BCBEMXP   B.C. Earned Income Benefit Income Reduction for 1st half of year

DESCRIPTION

When BCEIBFLGP is equal to 1, the British Columbia Earned Income Benefit (imibceib) is calculated depending on the number of children in the family. For families with lower incomes, the benefit starts to be phased in at BCEIBPIP, and reaches its maximum at incomes of BCBEMXP. The slope of the phase in is therefore calculated as the maximum working income supplement a family can receive divided by (BCBEMXP – BCEIBPIP).

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	0.00	--	Not in Effect
ba99.mpr:	10000.00	--	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba06.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba07.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba09.mpr:	10000.00	0.0%	Grown from ba08.mpr using CPIM3LAG=1.000000
ba10.mpr:	10000.00	0.0%	Grown from ba09.mpr using CPIM3LAG=1.000000
ba11.mpr:	10000.00	0.0%	Grown from ba10.mpr using CPIM3LAG=1.000000
ba12.mpr:	10000.00	0.0%	Grown from ba11.mpr using CPIM3LAG=1.000000

BCBERR1   B.C. EIB reduction rate for families with 1 child

DESCRIPTION

For families with one child, this parameter represents the rate at which the British Columbia Basic Family Bonus (imibcfb) and Earned Income Benefit (imibceib) will be reduced by when family net income exceeds the (BCBEITD) turn down level.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.00000	--	Not in Effect
ba98.mpr:	0.12100	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	0.12100	0.0%	Income Tax (BC Family Bonus) Regulation

```
ba00.mpr:    0.12100      0.0%   Income Tax (BC Family Bonus)
                          Regulation
ba01.mpr:    0.12100      0.0%   Income Tax (BC Family Bonus)
                          Regulation
ba02.mpr:    0.12100      0.0%   Income Tax (BC Family Bonus)
                          Regulation
ba03.mpr:    0.12100      0.0%   Income Tax (BC Family Bonus)
                          Regulation
ba04.mpr:    0.12100      0.0%   Income Tax (BC Family Bonus)
                          Regulation
ba05.mpr:    0.04800    -60.3%   Income Tax (BC Family Bonus)
                          Regulation 236/2005
ba06.mpr:    0.04800      0.0%   Income Tax (BC Family Bonus)
                          Regulation 165/2006
ba07.mpr:    0.04800      0.0%   Income Tax (BC Family Bonus)
                          Regulation
ba08.mpr:    0.04800      0.0%   Copied from ba07.mpr
ba09.mpr:    0.04800      0.0%   Copied from ba08.mpr
ba10.mpr:    0.04800      0.0%   Copied from ba09.mpr
ba11.mpr:    0.04800      0.0%   Copied from ba10.mpr
ba12.mpr:    0.04800      0.0%   Copied from ba11.mpr
```

BCBERR1P   B.C. EIB reduction rate for families with 1 child for 1st half of year

DESCRIPTION

For families with one child, this parameter represents the rate at which the British Columbia Basic Family Bonus (imibcfb) and Earned Income Benefit (imibceib) will be reduced by when family net income exceeds the (BCBEITDP) turn down level.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.00000	--	Not in Effect
ba98.mpr:	0.00000	--	Not in Effect
ba99.mpr:	0.12100	--	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	0.12100	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	0.12100	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	0.12100	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	0.12100	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	0.12100	0.0%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	0.12100	0.0%	Income Tax (BC Family Bonus) Regulation
ba06.mpr:	0.04800	-60.3%	Income Tax (BC Family Bonus) Regulation 236/2005
ba07.mpr:	0.04800	0.0%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	0.04800	0.0%	Income Tax (BC Family Bonus) Regulation
ba09.mpr:	0.04800	0.0%	Copied from ba08.mpr
ba10.mpr:	0.04800	0.0%	Copied from ba09.mpr
ba11.mpr:	0.04800	0.0%	Copied from ba10.mpr

```
    ba12.mpr:    0.04800        0.0%   Copied from ba11.mpr
```

BCBERR2   B.C. EIB reduction rate for families with 2 children

DESCRIPTION

For families with two children, this parameter represents the rate at which the British
Columbia Basic Family Bonus (imibcfb) and Earned Income Benefit (imibceib) will be
reduced by when family net income exceeds the (BCBEITD) turn down level.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000           --    Not in Effect
 ba92.mpr:     0.00000           --    Not in Effect
 ba93.mpr:     0.00000           --    Not in Effect
 ba94.mpr:     0.00000           --    Not in Effect
 ba95.mpr:     0.00000           --    Not in Effect
 ba96.mpr:     0.00000           --    Not in Effect
 ba97.mpr:     0.00000           --    Not in Effect
 ba98.mpr:     0.20200           --    Income Tax (BC Family Bonus)
                              Regulation
```

```
ba99.mpr:     0.20200      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba00.mpr:     0.20200      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba01.mpr:     0.20200      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba02.mpr:     0.20200      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba03.mpr:     0.20200      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba04.mpr:     0.20200      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba05.mpr:     0.14000    -30.7%   Income Tax (BC Family Bonus)
                                  Regulation 236/2005
ba06.mpr:     0.14000      0.0%   Income Tax (BC Family Bonus)
                                  Regulation 165/2006
ba07.mpr:     0.14000      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba08.mpr:     0.14000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.14000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.14000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.14000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.14000      0.0%   Copied from ba11.mpr
```

BCBERR2P   B.C. EIB reduction rate for families with 2 children for 1st half of year

DESCRIPTION

For families with two children, this parameter represents the rate at which the British
Columbia Basic Family Bonus (imibcfb) and Earned Income Benefit (imibceib) will be
reduced by when family net income exceeds the (BCBEITDP) turn down level.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.00000	--	Not in Effect
ba98.mpr:	0.00000	--	Not in Effect
ba99.mpr:	0.20200	--	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	0.20200	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	0.20200	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	0.20200	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	0.20200	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	0.20200	0.0%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	0.20200	0.0%	Income Tax (BC Family Bonus) Regulation
ba06.mpr:	0.14000	-30.7%	Income Tax (BC Family Bonus) Regulation 236/2005
ba07.mpr:	0.14000	0.0%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	0.14000	0.0%	Income Tax (BC Family Bonus) Regulation
ba09.mpr:	0.14000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.14000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.14000	0.0%	Copied from ba10.mpr

```
    ba12.mpr:    0.14000       0.0%   Copied from ba11.mpr
```

BCBERR3   B.C. EIB reduction rate for families with 3+ children

DESCRIPTION

For families with three or more children, this parameter represents the rate at which the British Columbia Basic Family Bonus (imibcfb) and Earned Income Benefit (imibceib) will be reduced by when family net income exceeds the (BCBEITD) turn down level.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00000        --    Not in Effect
 ba92.mpr:    0.00000        --    Not in Effect
 ba93.mpr:    0.00000        --    Not in Effect
 ba94.mpr:    0.00000        --    Not in Effect
 ba95.mpr:    0.00000        --    Not in Effect
 ba96.mpr:    0.00000        --    Not in Effect
 ba97.mpr:    0.00000        --    Not in effect
 ba98.mpr:    0.26800        --    Income Tax (BC Family Bonus)
                           Regulation
```

```
ba99.mpr:     0.26800      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba00.mpr:     0.26800      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba01.mpr:     0.26800      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba02.mpr:     0.26800      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba03.mpr:     0.26800      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba04.mpr:     0.26800      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba05.mpr:     0.20000    -25.4%   Income Tax (BC Family Bonus)
                                  Regulation 236/2005
ba06.mpr:     0.10000    -50.0%   Income Tax (BC Family Bonus)
                                  Regulation 165/2006
ba07.mpr:     0.07600    -24.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba08.mpr:     0.07600      0.0%   Copied from ba07.mpr
ba09.mpr:     0.07600      0.0%   Copied from ba08.mpr
ba10.mpr:     0.07600      0.0%   Copied from ba09.mpr
ba11.mpr:     0.07600      0.0%   Copied from ba10.mpr
ba12.mpr:     0.07600      0.0%   Copied from ba11.mpr
```

BCBERR3P   B.C. EIB reduction rate for families with 3+ children for 1st half of year

DESCRIPTION

For families with three or more children, this parameter represents the rate at which the British Columbia Basic Family Bonus (imibcfb) and Earned Income Benefit (imibceib) will be reduced by when family net income exceeds the (BCBEITDP) turn down level.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.00000	--	Not in Effect
ba98.mpr:	0.00000	--	Not in Effect
ba99.mpr:	0.26800	--	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	0.26800	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	0.26800	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	0.26800	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	0.26800	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	0.26800	0.0%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	0.26800	0.0%	Income Tax (BC Family Bonus) Regulation
ba06.mpr:	0.20000	-25.4%	Income Tax (BC Family Bonus) Regulation 236/2005
ba07.mpr:	0.10000	-50.0%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	0.07600	-24.0%	Income Tax (BC Family Bonus) Regulation
ba09.mpr:	0.07600	0.0%	Copied from ba08.mpr
ba10.mpr:	0.07600	0.0%	Copied from ba09.mpr
ba11.mpr:	0.07600	0.0%	Copied from ba10.mpr

```
 ba12.mpr:    0.07600      0.0%   Copied from ba11.mpr
```

BCC   British Columbia GIS supplement: married pensioners

DESCRIPTION

Maximum annual British Columbia GAIN for seniors supplement benefits for eligible married pensioners. Calculated as a sum of monthly maximums.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    723.00         --    HWC 1991 Edition, section
                             6.1
 ba92.mpr:    723.00       0.0%   HWC 1992 Edition, section
                             6.1
 ba93.mpr:    723.00       0.0%   HWC 1993 Edition, section
                             6.1
 ba94.mpr:    723.00       0.0%   GAINS Seniors Supplement,
             Government of British Columbia
 ba95.mpr:    723.00       0.0%   Gains Senior Supplement,
             April, 1996
 ba96.mpr:    723.00       0.0%   Gains Senior Supplement,
             April, 1996
 ba97.mpr:    723.00       0.0%   Gains Senior Supplement,
             April, 1996
 ba98.mpr:    723.00       0.0%   GAINS Senior Supplement
 ba99.mpr:    723.00       0.0%   GAINS Senior Supplement
 ba00.mpr:    723.00       0.0%   British Columbia Seniors
             Supplement
```

```
ba01.mpr:      723.00        0.0%    British Columbia Seniors
                                     Supplement
ba02.mpr:      680.49       -5.9%    British Columbia Seniors
                                     Supplement
ba03.mpr:      386.16      -43.3%    Calculated phase-out (Max-
                                     OAS-GIS)
ba04.mpr:      195.23      -49.4%    Calculated phase-out (Max-
                                     OAS-GIS)
ba05.mpr:      180.75       -7.4%    BC Seniors Supplement
                                     reinstated October 2005
ba06.mpr:      723.00      300.0%    BC Seniors Supplement
ba07.mpr:      723.00        0.0%    Grown from ba06.mpr using
                                     DEFAULT=1.0000
ba08.mpr:      723.00        0.0%    Grown from ba07.mpr using
                                     DEFAULT=1.0000
ba09.mpr:      723.00        0.0%    Grown from ba08.mpr using
                                     DEFAULT=1.0000
ba10.mpr:      723.00        0.0%    Grown from ba09.mpr using
                                     DEFAULT=1.0000
ba11.mpr:      723.00        0.0%    Grown from ba10.mpr using
                                     DEFAULT=1.0000
ba12.mpr:      723.00        0.0%    Grown from ba11.mpr using
                                     DEFAULT=1.0000
```

BCEIBFLG   Activate B.C. Earned Income Benefit Program

DESCRIPTION

When BCEIBFLG is assigned a value of 1, the calculation of the British Columbia Earned Income Benefit (imibceib), which depends on the presence of children in the family, is activated. For families with lower incomes, the benefit starts to be phased in at BCEIBPI, and reaches its maximum at incomes of BCBEMX. The slope of the phase in is therefore calculated as the maximum working income supplement a family can receive divided by (BCBEMX – BCEIBPI).

With a value of 0, calculation of the British Columbia Earned Income Benefit is suppressed.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in Effect
ba92.mpr:	0	--	Not in Effect
ba93.mpr:	0	--	Not in Effect
ba94.mpr:	0	--	Not in Effect
ba95.mpr:	0	--	Not in Effect
ba96.mpr:	0	--	Not in Effect
ba97.mpr:	0	--	Not in Effect
ba98.mpr:	1	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	1	--	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	1	--	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	1	--	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	1	--	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	1	--	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	1	--	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	1	--	Income Tax (BC Family Bonus) Regulation
ba06.mpr:	1	--	Income Tax (BC Family Bonus) Regulation
ba07.mpr:	1	--	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr

```
     ba12.mpr:     1               --     Copied from ba11.mpr
```

BCEIBFLGP Activate B.C. Earned Income Benefit Program for 1st half of year

DESCRIPTION

When BCEIBFLGP is assigned a value of 1, the calculation of the British Columbia Earned Income Benefit (imibceib), which depends on the presence of children in the family, is activated. For families with lower incomes, the benefit starts to be phased in at BCEIBPIP, and reaches its maximum at incomes of BCBEMXP. The slope of the phase in is therefore calculated as the maximum working income supplement a family can receive divided by (BCBEMXP – BCEIBPIP).

With a value of 0, calculation of the British Columbia Earned Income Benefit is suppressed.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in Effect
ba92.mpr:	0	--	Not in Effect
ba93.mpr:	0	--	Not in Effect
ba94.mpr:	0	--	Not in Effect
ba95.mpr:	0	--	Not in Effect
ba96.mpr:	0	--	Not in Effect

```
   ba97.mpr:      0              --      Not in Effect
   ba98.mpr:      0              --      Not in Effect
   ba99.mpr:      1              --      Income Tax (BC Family Bonus)
                                 Regulation
   ba00.mpr:      1              --      Income Tax (BC Family Bonus)
                                 Regulation
   ba01.mpr:      1              --      Income Tax (BC Family Bonus)
                                 Regulation
   ba02.mpr:      1              --      Income Tax (BC Family Bonus)
                                 Regulation
   ba03.mpr:      1              --      Income Tax (BC Family Bonus)
                                 Regulation
   ba04.mpr:      1              --      Income Tax (BC Family Bonus)
                                 Regulation
   ba05.mpr:      1              --      Income Tax (BC Family Bonus)
                                 Regulation
   ba06.mpr:      1              --      Income Tax (BC Family Bonus)
                                 Regulation
   ba07.mpr:      1              --      Income Tax (BC Family Bonus)
                                 Regulation
   ba08.mpr:      1              --      Income Tax (BC Family Bonus)
                                 Regulation
   ba09.mpr:      1              --      Copied from ba08.mpr
   ba10.mpr:      1              --      Copied from ba09.mpr
   ba11.mpr:      1              --      Copied from ba10.mpr
   ba12.mpr:      1              --      Copied from ba11.mpr
```

BCEIBPI   B.C. Earned Income Benefit Income Phase In

DESCRIPTION

The level of employment income below which no earning supplement is payable to families
with children under the British Columbia Earned Income Benefit (imibceib).

When FCBENCAL is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	3750.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	3750.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	3750.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	3750.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	3750.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	3750.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	3750.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	3750.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba06.mpr:	3750.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba07.mpr:	3750.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	3750.00	0.0%	Grown from ba07.mpr using CPIM3=1.000000
ba09.mpr:	3750.00	0.0%	Grown from ba08.mpr using CPIM3=1.000000

```
ba10.mpr:    3750.00      0.0%   Grown from ba09.mpr using
                                 CPIM3=1.000000
ba11.mpr:    3750.00      0.0%   Grown from ba10.mpr using
                                 CPIM3=1.000000
ba12.mpr:    3750.00      0.0%   Grown from ba11.mpr using
                                 CPIM3=1.000000
```

BCEIBPIP   B.C. Earned Income Benefit Income Phase In for 1st half of year

DESCRIPTION

The level of employment income below which no earning supplement is payable to families
with children under the British Columbia Earned Income Benefit (imibceib).

When FCBENCAL is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year. When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect

```
ba98.mpr:     0.00            --     Not in Effect
ba99.mpr:     3750.00         --     Income Tax (BC Family Bonus)
                              Regulation
ba00.mpr:     3750.00       0.0%   Income Tax (BC Family Bonus)
                              Regulation
ba01.mpr:     3750.00       0.0%   Income Tax (BC Family Bonus)
                              Regulation
ba02.mpr:     3750.00       0.0%   Income Tax (BC Family Bonus)
                              Regulation
ba03.mpr:     3750.00       0.0%   Income Tax (BC Family Bonus)
                              Regulation
ba04.mpr:     3750.00       0.0%   Income Tax (BC Family Bonus)
                              Regulation
ba05.mpr:     3750.00       0.0%   Income Tax (BC Family Bonus)
                              Regulation
ba06.mpr:     3750.00       0.0%   Income Tax (BC Family Bonus)
                              Regulation
ba07.mpr:     3750.00       0.0%   Income Tax (BC Family Bonus)
                              Regulation
ba08.mpr:     3750.00       0.0%   Income Tax (BC Family Bonus)
                              Regulation
ba09.mpr:     3750.00       0.0%   Grown from ba08.mpr using
                              CPIM3LAG=1.000000
ba10.mpr:     3750.00       0.0%   Grown from ba09.mpr using
                              CPIM3LAG=1.000000
ba11.mpr:     3750.00       0.0%   Grown from ba10.mpr using
                              CPIM3LAG=1.000000
ba12.mpr:     3750.00       0.0%   Grown from ba11.mpr using
                              CPIM3LAG=1.000000
```

BCFBBAS   B.C. Family Bonus amount per child

DESCRIPTION

This is the basic amount of the B.C. Family Bonus (imibcfb) allowed per child per year.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	1236.00	--	B.C. Family Bonus Regulations
ba97.mpr:	1236.00	0.0%	B.C. Family Bonus Regulations
ba98.mpr:	1236.00	0.0%	B.C. Family Bonus Regulations
ba99.mpr:	1260.00	1.9%	B.C. Family Bonus Regulations
ba00.mpr:	1260.00	0.0%	B.C. Family Bonus Regulations
ba01.mpr:	1332.00	5.7%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	1332.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	1332.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	1332.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	1332.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba06.mpr:	1332.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba07.mpr:	1332.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	1332.00	0.0%	Grown from ba07.mpr using NONE=1.0000

```
ba09.mpr:    1332.00      0.0%   Grown from ba08.mpr using
                                 NONE=1.0000
ba10.mpr:    1332.00      0.0%   Grown from ba09.mpr using
                                 NONE=1.0000
ba11.mpr:    1332.00      0.0%   Grown from ba10.mpr using
                                 NONE=1.0000
ba12.mpr:    1332.00      0.0%   Grown from ba11.mpr using
                                 NONE=1.0000
```

BCFBBASP   B.C. Family Bonus amount per child for 1st half of year

DESCRIPTION

This is the basic amount of the B.C. Family Bonus (imibcfb) allowed per child per year.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00              --    Not in Effect
ba92.mpr:     0.00              --    Not in Effect
ba93.mpr:     0.00              --    Not in Effect
ba94.mpr:     0.00              --    Not in Effect
ba95.mpr:     0.00              --    Not in Effect
ba96.mpr:     0.00              --    Not in Effect
```

```
ba97.mpr:    1236.00        --     B.C. Family Bonus
                                    Regulations
ba98.mpr:    1236.00       0.0%    B.C. Family Bonus
                                    Regulations
ba99.mpr:    1236.00       0.0%    B.C. Family Bonus
                                    Regulations
ba00.mpr:    1260.00       1.9%    B.C. Family Bonus
                                    Regulations
ba01.mpr:    1260.00       0.0%    B.C. Family Bonus
                                    Regulations
ba02.mpr:    1332.00       5.7%    Income Tax (BC Family Bonus)
                                    Regulation
ba03.mpr:    1332.00       0.0%    Income Tax (BC Family Bonus)
                                    Regulation
ba04.mpr:    1332.00       0.0%    Income Tax (BC Family Bonus)
                                    Regulation
ba05.mpr:    1332.00       0.0%    Income Tax (BC Family Bonus)
                                    Regulation
ba06.mpr:    1332.00       0.0%    Income Tax (BC Family Bonus)
                                    Regulation
ba07.mpr:    1332.00       0.0%    Income Tax (BC Family Bonus)
                                    Regulation
ba08.mpr:    1332.00       0.0%    Income Tax (BC Family Bonus)
                                    Regulation
ba09.mpr:    1332.00       0.0%    Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:    1332.00       0.0%    Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:    1332.00       0.0%    Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:    1332.00       0.0%    Grown from ba11.mpr using
                                    NONE=1.0000
```

BCFBFLAG   Activate B.C. Family Bonus Program

DESCRIPTION

The activation flag of the BC Family Bonus (imibcfb). The calculation is activated when the flag is set to 1.

The basic amount of benefits is related to the number of children in the family (BCFBBAS). This amount is reduced according to the net family income. A different reduction rate is used if the family include only one child (see BCFBRR, BCFBRRS, BCFBTD).

When BCFBIFS is set to 1, the Family Bonus is decreased by an amount related to the National Child Supplement. This amount is calculated using the following parameters: BCFBNCS1, BCFBNCS2, BCFBNCS3, BCFBNCSRR1, BCFBNCSRR2, BCFBNCSRR3, BCFBNCSTD.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in Effect
ba92.mpr:	0	--	Not in Effect
ba93.mpr:	0	--	Not in Effect
ba94.mpr:	0	--	Not in Effect
ba95.mpr:	0	--	Not in Effect
ba96.mpr:	1	--	B.C. Budget 1996
ba97.mpr:	1	--	B.C. Budget 1996
ba98.mpr:	1	--	B.C. Family Bonus Regulations
ba99.mpr:	1	--	B.C. Family Bonus Regulations
ba00.mpr:	1	--	B.C. Family Bonus Regulations
ba01.mpr:	1	--	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	1	--	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	1	--	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	1	--	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	1	--	Income Tax (BC Family Bonus) Regulation
ba06.mpr:	1	--	Income Tax (BC Family Bonus) Regulation

```
ba07.mpr:      1                  --     Income Tax (BC Family Bonus)
                                         Regulation
ba08.mpr:      1                  --     Copied from ba07.mpr
ba09.mpr:      1                  --     Copied from ba08.mpr
ba10.mpr:      1                  --     Copied from ba09.mpr
ba11.mpr:      1                  --     Copied from ba10.mpr
ba12.mpr:      1                  --     Copied from ba11.mpr
```

BCFBIFS   Activate B.C. Family Bonus to include Federal NCS

DESCRIPTION

When this parameter is assigned a value of 1, the British Columbia Basic Family Bonus
(imibcfb) is decreased by an amount related to the National Child Supplement. This amount
is calculated using the following parameters: BCFBNCS1, BCFBNCS2, BCFBNCS3,
BCFBNCSRR1, BCFBNCSRR2, BCFBNCSRR3, and BCFBNCSTD.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 0   --   Not in Effect
 ba92.mpr: 0   --   Not in Effect
 ba93.mpr: 0   --   Not in Effect

```
ba94.mpr:     0                    --     Not in Effect
ba95.mpr:     0                    --     Not in Effect
ba96.mpr:     0                    --     Not in Effect
ba97.mpr:     0                    --     Not in effect
ba98.mpr:     1                    --     Income Tax (BC Family Bonus)
                           Regulation
ba99.mpr:     1                    --     Income Tax (BC Family Bonus)
                           Regulation
ba00.mpr:     1                    --     Income Tax (BC Family Bonus)
                           Regulation
ba01.mpr:     1                    --     Income Tax (BC Family Bonus)
                           Regulation
ba02.mpr:     1                    --     Income Tax (BC Family Bonus)
                           Regulation
ba03.mpr:     1                    --     Income Tax (BC Family Bonus)
                           Regulation
ba04.mpr:     1                    --     Income Tax (BC Family Bonus)
                           Regulation
ba05.mpr:     1                    --     Income Tax (BC Family Bonus)
                           Regulation
ba06.mpr:     1                    --     Income Tax (BC Family Bonus)
                           Regulation
ba07.mpr:     1                    --     Income Tax (BC Family Bonus)
                           Regulation
ba08.mpr:     1                    --     Copied from ba07.mpr
ba09.mpr:     1                    --     Copied from ba08.mpr
ba10.mpr:     1                    --     Copied from ba09.mpr
ba11.mpr:     1                    --     Copied from ba10.mpr
ba12.mpr:     1                    --     Copied from ba11.mpr
```

BCFBIFSP   Activate B.C. Family Bonus to include Federal NCS for 1st half of year

DESCRIPTION

When this parameter is assigned a value of 1, the British Columbia Basic Family Bonus
(imibcfb) is decreased by an amount related to the National Child Supplement. This amount
is calculated using the following parameters: BCFBNCS1P, BCFBNCS2P, BCFBNCS3P,
BCFBNCSRR1P, BCFBNCSRR2P, BCFBNCSRR3P, and BCFBNCSTDP.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0                --     Not in Effect
 ba92.mpr:    0                --     Not in Effect
 ba93.mpr:    0                --     Not in Effect
 ba94.mpr:    0                --     Not in Effect
 ba95.mpr:    0                --     Not in Effect
 ba96.mpr:    0                --     Not in Effect
 ba97.mpr:    0                --     Not in Effect
 ba98.mpr:    0                --     Not in Effect
 ba99.mpr:    1                --     Income Tax (BC Family Bonus)
                          Regulation
 ba00.mpr:    1                --     Income Tax (BC Family Bonus)
                          Regulation
 ba01.mpr:    1                --     Income Tax (BC Family Bonus)
                          Regulation
 ba02.mpr:    1                --     Income Tax (BC Family Bonus)
                          Regulation
 ba03.mpr:    1                --     Income Tax (BC Family Bonus)
                          Regulation
 ba04.mpr:    1                --     Income Tax (BC Family Bonus)
                          Regulation
 ba05.mpr:    1                --     Income Tax (BC Family Bonus)
                          Regulation
 ba06.mpr:    1                --     Income Tax (BC Family Bonus)
                          Regulation
 ba07.mpr:    1                --     Income Tax (BC Family Bonus)
                          Regulation
 ba08.mpr:    1                --     Income Tax (BC Family Bonus)
                          Regulation
 ba09.mpr:    1                --     Copied from ba08.mpr
```

```
     ba10.mpr:      1                  --      Copied from ba09.mpr
     ba11.mpr:      1                  --      Copied from ba10.mpr
     ba12.mpr:      1                  --      Copied from ba11.mpr
```

BCFBNCS1   B.C. Family Bonus National Child Supplement for first child

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related
to the National Child Benefit Supplement (NCBS). This parameter represents the basic value
of the amount related to the NCBS.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

See also BCFBNCSTD, BCFBNCSRR1.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0.00              --    Not in effect
 ba92.mpr:      0.00              --    Not in effect
 ba93.mpr:      0.00              --    Not in effect
 ba94.mpr:      0.00              --    Not in effect
 ba95.mpr:      0.00              --    Not in effect
 ba96.mpr:      0.00              --    Not in effect
```

```
ba97.mpr:    0.00          --    Not in effect
ba98.mpr:    605.00         --    Income Tax (BC Family Bonus)
                          Regulation
ba99.mpr:    785.00       29.8%   Income Tax (BC Family Bonus)
                          Regulation
ba00.mpr:    955.00       21.7%   Income Tax (BC Family Bonus)
                          Regulation
ba01.mpr:    1209.00      26.6%   Income Tax (BC Family Bonus)
                          Regulation
ba02.mpr:    1228.00       1.6%   Income Tax (BC Family Bonus)
                          Regulation
ba03.mpr:    1313.00       6.9%   Income Tax (BC Family Bonus)
                          Regulation
ba04.mpr:    1361.00       3.7%   Income Tax (BC Family Bonus)
                          Regulation 202/2004
ba05.mpr:    1572.00      15.5%   Income Tax (BC Family Bonus)
                          Regulation
ba06.mpr:    1795.00      14.2%   Income Tax (BC Family Bonus)
                          Regulation
ba07.mpr:    1838.00       2.4%   Income Tax (BC Family Bonus)
                          Regulation
ba08.mpr:    1838.00       0.0%   Grown from ba07.mpr using
                          NONE=1.0000
ba09.mpr:    1838.00       0.0%   Grown from ba08.mpr using
                          NONE=1.0000
ba10.mpr:    1838.00       0.0%   Grown from ba09.mpr using
                          NONE=1.0000
ba11.mpr:    1838.00       0.0%   Grown from ba10.mpr using
                          NONE=1.0000
ba12.mpr:    1838.00       0.0%   Grown from ba11.mpr using
                          NONE=1.0000
```

BCFBNCS1P B.C. Family Bonus National Child Supplement for first child for 1st half of year

DESCRIPTION

When BCFBIFSP is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the basic value of the amount related to the NCBS.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the

current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also BCFBNCSTDP, BCFBNCSRR1P.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	605.00	--	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	785.00	29.8%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	955.00	21.7%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	1209.00	26.6%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	1228.00	1.6%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	1313.00	6.9%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	1361.00	3.7%	Income Tax (BC Family Bonus) Regulation 202/2004
ba06.mpr:	1572.00	15.5%	Income Tax (BC Family Bonus) Regulation

```
ba07.mpr:      1795.00      14.2%   Income Tax (BC Family Bonus)
                                    Regulation 165/2006
ba08.mpr:      1838.00       2.4%   Income Tax (BC Family Bonus)
                                    Regulation 244/2007
ba09.mpr:      1838.00       0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      1838.00       0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      1838.00       0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      1838.00       0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

BCFBNCS2   B.C. Family Bonus National Child Supplement for second child

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the basic value of the amount related to the NCBS allowed for the second child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also BCFBNCSTD, BCFBNCSRR2.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	405.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	585.00	44.4%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	755.00	29.1%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	1020.00	35.1%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	1036.00	1.6%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	1119.00	8.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	1160.00	3.7%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	1367.00	17.8%	Income Tax (BC Family Bonus) Regulation 236/2005
ba06.mpr:	1585.00	15.9%	Income Tax (BC Family Bonus) Regulation 165/2006
ba07.mpr:	1623.00	2.4%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	1623.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	1623.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	1623.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	1623.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	1623.00	0.0%	Grown from ba11.mpr using NONE=1.0000

BCFBNCS2P B.C. Family Bonus National Child Supplement for second child for 1st
half of year

DESCRIPTION

When BCFBIFSP is flagged on, the Basic B.C. Family Bonus is reduced by an amount
related to the National Child Benefit Supplement (NCBS). This parameter represents the
basic value of the amount related to the NCBS allowed for the second child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

See also BCFBNCSTDP, BCFBNCSRR2P.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	405.00	--	Income Tax (BC Family Bonus) Regulation

```
ba00.mpr:      585.00       44.4%   Income Tax (BC Family Bonus)
                                    Regulation
ba01.mpr:      755.00       29.1%   Income Tax (BC Family Bonus)
                                    Regulation
ba02.mpr:     1020.00       35.1%   Income Tax (BC Family Bonus)
                                    Regulation
ba03.mpr:     1036.00        1.6%   Income Tax (BC Family Bonus)
                                    Regulation
ba04.mpr:     1119.00        8.0%   Income Tax (BC Family Bonus)
                                    Regulation
ba05.mpr:     1160.00        3.7%   Income Tax (BC Family Bonus)
                                    Regulation
ba06.mpr:     1367.00       17.8%   Income Tax (BC Family Bonus)
                                    Regulation 236/2005
ba07.mpr:     1585.00       15.9%   Income Tax (BC Family Bonus)
                                    Regulation
ba08.mpr:     1623.00        2.4%   Income Tax (BC Family Bonus)
                                    Regulation
ba09.mpr:     1623.00        0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:     1623.00        0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:     1623.00        0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:     1623.00        0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

BCFBNCS3   B.C. Family Bonus National Child Supplement for each additional child

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the basic value of the amount related to the NCBS allowed for the third and subsequent child.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also BCFBNCSTD, BCFBNCSRR3.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	330.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	510.00	54.5%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	680.00	33.3%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	949.00	39.6%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	963.00	1.5%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	1046.00	8.6%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	1085.00	3.7%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	1290.00	18.9%	Income Tax (BC Family Bonus) Regulation 236/2005
ba06.mpr:	1507.00	16.8%	Income Tax (BC Family Bonus) Regulation 165/2006
ba07.mpr:	1544.00	2.5%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	1544.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	1544.00	0.0%	Grown from ba08.mpr using NONE=1.0000

```
   ba10.mpr:      1544.00       0.0%   Grown from ba09.mpr using
                                NONE=1.0000
   ba11.mpr:      1544.00       0.0%   Grown from ba10.mpr using
                                NONE=1.0000
   ba12.mpr:      1544.00       0.0%   Grown from ba11.mpr using
                                NONE=1.0000
```

BCFBNCS3P B.C. Family Bonus National Child Supplement for each additional child
for 1st half of year

DESCRIPTION

When BCFBIFSP is flagged on, the Basic B.C. Family Bonus is reduced by an amount
related to the National Child Benefit Supplement (NCBS). This parameter represents the
basic value of the amount related to the NCBS allowed for the third and subsequent child.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

See also BCFBNCSTDP, BCFBNCSRR3P.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
   ba91.mpr:      0.00           --    Not in effect
   ba92.mpr:      0.00           --    Not in effect
```

```
ba93.mpr:      0.00              --     Not in effect
ba94.mpr:      0.00              --     Not in effect
ba95.mpr:      0.00              --     Not in effect
ba96.mpr:      0.00              --     Not in effect
ba97.mpr:      0.00              --     Not in effect
ba98.mpr:      0.00              --     Not in effect
ba99.mpr:    330.00              --     Income Tax (BC Family Bonus)
                                        Regulation
ba00.mpr:    510.00            54.5%    Income Tax (BC Family Bonus)
                                        Regulation
ba01.mpr:    680.00            33.3%    Income Tax (BC Family Bonus)
                                        Regulation
ba02.mpr:    949.00            39.6%    Income Tax (BC Family Bonus)
                                        Regulation
ba03.mpr:    963.00             1.5%    Income Tax (BC Family Bonus)
                                        Regulation
ba04.mpr:   1046.00             8.6%    Income Tax (BC Family Bonus)
                                        Regulation
ba05.mpr:   1085.00             3.7%    Income Tax (BC Family Bonus)
                                        Regulation
ba06.mpr:   1290.00            18.9%    Income Tax (BC Family Bonus)
                                        Regulation 236/2005
ba07.mpr:   1507.00            16.8%    Income Tax (BC Family Bonus)
                                        Regulation
ba08.mpr:   1544.00             2.5%    Income Tax (BC Family Bonus)
                                        Regulation
ba09.mpr:   1544.00             0.0%    Grown from ba08.mpr using
                                        NONE=1.0000
ba10.mpr:   1544.00             0.0%    Grown from ba09.mpr using
                                        NONE=1.0000
ba11.mpr:   1544.00             0.0%    Grown from ba10.mpr using
                                        NONE=1.0000
ba12.mpr:   1544.00             0.0%    Grown from ba11.mpr using
                                        NONE=1.0000
```

BCFBNCSRR1   B.C. Family Bonus NCS reduction rate for families with 1 child

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related
to the National Child Benefit Supplement (NCBS). This parameter represents the income
reduction rate to be applied to the calculated amount related to the NCBS when family net
income exceeds BCFBNCSTD, for families with one child.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also BCFBNCS1.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.12100	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	0.11500	-5.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	0.11000	-4.3%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	0.12200	10.9%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	0.12200	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	0.12200	0.0%	Income Tax (BC Family Bonus) Regulation

```
ba04.mpr:      0.12200      0.0%   Income Tax (BC Family Bonus)
                                   Regulation
ba05.mpr:      0.12200      0.0%   Income Tax (BC Family Bonus)
                                   Regulation
ba06.mpr:      0.12200      0.0%   Income Tax (BC Family Bonus)
                                   Regulation 165/2006
ba07.mpr:      0.12200      0.0%   Income Tax (BC Family Bonus)
                                   Regulation
ba08.mpr:      0.12200      0.0%   Copied from ba07.mpr
ba09.mpr:      0.12200      0.0%   Copied from ba08.mpr
ba10.mpr:      0.12200      0.0%   Copied from ba09.mpr
ba11.mpr:      0.12200      0.0%   Copied from ba10.mpr
ba12.mpr:      0.12200      0.0%   Copied from ba11.mpr
```

BCFBNCSRR1P B.C. Family Bonus NCS reduction rate for families with 1 child for 1st half of year

DESCRIPTION

When BCFBIFSP is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the income reduction rate to be applied to the calculated amount related to the NCBS when family net income exceeds BCFBNCSTDP, for families with one child.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also BCFBNCS1P.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.12100	--	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	0.11500	-5.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	0.11000	-4.3%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	0.12200	10.9%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	0.12200	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	0.12200	0.0%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	0.12200	0.0%	Income Tax (BC Family Bonus) Regulation
ba06.mpr:	0.12200	0.0%	Income Tax (BC Family Bonus) Regulation
ba07.mpr:	0.12200	0.0%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	0.12200	0.0%	Income Tax (BC Family Bonus) Regulation
ba09.mpr:	0.12200	0.0%	Copied from ba08.mpr
ba10.mpr:	0.12200	0.0%	Copied from ba09.mpr
ba11.mpr:	0.12200	0.0%	Copied from ba10.mpr
ba12.mpr:	0.12200	0.0%	Copied from ba11.mpr

BCFBNCSRR2   B.C. Family Bonus NCS reduction rate for families with 2 children

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the income reduction rate to be applied to the calculated amount related to the NCBS when family net income exceeds BCFBNCSTD, for families with two children.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also BCFBNCS2.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.20200	--	Income Tax (BC Family Bonus) Regulation

```
ba99.mpr:      0.20100       -0.5%    Income Tax (BC Family Bonus)
                                      Regulation
ba00.mpr:      0.19700       -2.0%    Income Tax (BC Family Bonus)
                                      Regulation
ba01.mpr:      0.22500       14.2%    Income Tax (BC Family Bonus)
                                      Regulation
ba02.mpr:      0.22500        0.0%    Income Tax (BC Family Bonus)
                                      Regulation
ba03.mpr:      0.22500        0.0%    Income Tax (BC Family Bonus)
                                      Regulation
ba04.mpr:      0.22500        0.0%    Income Tax (BC Family Bonus)
                                      Regulation
ba05.mpr:      0.22800        1.3%    Income Tax (BC Family Bonus)
                                      Regulation 236/2005
ba06.mpr:      0.22800        0.0%    Income Tax (BC Family Bonus)
                                      Regulation 165/2006
ba07.mpr:      0.22800        0.0%    Income Tax (BC Family Bonus)
                                      Regulation
ba08.mpr:      0.22800        0.0%    Copied from ba07.mpr
ba09.mpr:      0.22800        0.0%    Copied from ba08.mpr
ba10.mpr:      0.22800        0.0%    Copied from ba09.mpr
ba11.mpr:      0.22800        0.0%    Copied from ba10.mpr
ba12.mpr:      0.22800        0.0%    Copied from ba11.mpr
```

BCFBNCSRR2P B.C. Family Bonus NCS reduction rate for families with 2 children for 1st half of year

DESCRIPTION

When BCFBIFSP is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the income reduction rate to be applied to the calculated amount related to the NCBS when family net income exceeds BCFBNCSTDP, for families with two children.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also BCFBNCS2P.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.20200	--	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	0.20100	-0.5%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	0.19700	-2.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	0.22500	14.2%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	0.22500	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	0.22500	0.0%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	0.22500	0.0%	Income Tax (BC Family Bonus) Regulation
ba06.mpr:	0.22800	1.3%	Income Tax (BC Family Bonus) Regulation 236/2005
ba07.mpr:	0.22800	0.0%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	0.22800	0.0%	Income Tax (BC Family Bonus) Regulation
ba09.mpr:	0.22800	0.0%	Copied from ba08.mpr
ba10.mpr:	0.22800	0.0%	Copied from ba09.mpr
ba11.mpr:	0.22800	0.0%	Copied from ba10.mpr

```
    ba12.mpr:     0.22800        0.0%   Copied from ba11.mpr
```

BCFBNCSRR3 B.C. Family Bonus NCS reduction rate for families with 3+ children

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related
to the National Child Benefit Supplement (NCBS). This parameter represents the income
reduction rate to be applied to the calculated amount related to the NCBS when family net
income exceeds BCFBNCSTD, for families with three or more children.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

See also BCFBNCS3.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect

```
     ba98.mpr:      0.26800          --     Income Tax (BC Family Bonus)
                                            Regulation
     ba99.mpr:      0.27500        2.6%     Income Tax (BC Family Bonus)
                                            Regulation
     ba00.mpr:      0.27600        0.4%     Income Tax (BC Family Bonus)
                                            Regulation
     ba01.mpr:      0.32100       16.3%     Income Tax (BC Family Bonus)
                                            Regulation
     ba02.mpr:      0.32100        0.0%     Income Tax (BC Family Bonus)
                                            Regulation
     ba03.mpr:      0.32100        0.0%     Income Tax (BC Family Bonus)
                                            Regulation
     ba04.mpr:      0.32100        0.0%     Income Tax (BC Family Bonus)
                                            Regulation
     ba05.mpr:      0.32900        2.5%     Income Tax (BC Family Bonus)
                                            Regulation 236/2005
     ba06.mpr:      0.32900        0.0%     Income Tax (BC Family Bonus)
                                            Regulation 165/2006
     ba07.mpr:      0.32900        0.0%     Income Tax (BC Family Bonus)
                                            Regulation
     ba08.mpr:      0.32900        0.0%     Copied from ba07.mpr
     ba09.mpr:      0.32900        0.0%     Copied from ba08.mpr
     ba10.mpr:      0.32900        0.0%     Copied from ba09.mpr
     ba11.mpr:      0.32900        0.0%     Copied from ba10.mpr
     ba12.mpr:      0.32900        0.0%     Copied from ba11.mpr
```

BCFBNCSRR3P B.C. Family Bonus NCS reduction rate for families with 3+ children
for 1st half of year

DESCRIPTION

When BCFBIFSP is flagged on, the Basic B.C. Family Bonus is reduced by an amount
related to the National Child Benefit Supplement (NCBS). This parameter represents the
income reduction rate to be applied to the calculated amount related to the NCBS when
family net income exceeds BCFBNCSTDP, for families with three or more children.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

See also BCFBNCS3P.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.26800	--	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	0.27500	2.6%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	0.27600	0.4%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	0.32100	16.3%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	0.32100	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	0.32100	0.0%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	0.32100	0.0%	Income Tax (BC Family Bonus) Regulation
ba06.mpr:	0.32900	2.5%	Income Tax (BC Family Bonus) Regulation 236/2005
ba07.mpr:	0.32900	0.0%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	0.32900	0.0%	Income Tax (BC Family Bonus) Regulation
ba09.mpr:	0.32900	0.0%	Copied from ba08.mpr
ba10.mpr:	0.32900	0.0%	Copied from ba09.mpr
ba11.mpr:	0.32900	0.0%	Copied from ba10.mpr

```
  ba12.mpr:     0.32900        0.0%   Copied from ba11.mpr
```

BCFBNCSTD B.C. Family Bonus National Child Supplement Turndown

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related
to the National Child Benefit Supplement (NCBS). This parameter represents the family net
income turndown level used to calculate the amount related to the NCBS. When family net
income exceeds this amount, the calculated bonus is reduced by BCFBNCSRR1 for families
with one child, BCFBNCSRR2 for families with two children and by BCFBNCSRR3 for
families with three or more children.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

See also BCFBNCS1, BCFBNCS2, and BCFBNCS3.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect

```
ba96.mpr:     0.00           --     Not in effect
ba97.mpr:     0.00           --     Not in effect
ba98.mpr:     20921.00       --     Income Tax (BC Family Bonus)
                                    Regulation
ba99.mpr:     20921.00      0.0%    Income Tax (BC Family Bonus)
                                    Regulation
ba00.mpr:     20921.00      0.0%    Income Tax (BC Family Bonus)
                                    Regulation
ba01.mpr:     21744.00      3.9%    Income Tax (BC Family Bonus)
                                    Regulation
ba02.mpr:     22397.00      3.0%    Income Tax (BC Family Bonus)
                                    Regulation
ba03.mpr:     21529.00     -3.9%    Income Tax (BC Family Bonus)
                                    Regulation
ba04.mpr:     22615.00      5.0%    Income Tax (BC Family Bonus)
                                    Regulation 202/2004
ba05.mpr:     21480.00     -5.0%    Income Tax (BC Family Bonus)
                                    Regulation 236/2005
ba06.mpr:     20435.00     -4.9%    Income Tax (BC Family Bonus)
                                    Regulation 165/2006
ba07.mpr:     20883.00      2.2%    Income Tax (BC Family Bonus)
                                    Regulation
ba08.mpr:     20883.00      0.0%    Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:     20883.00      0.0%    Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:     20883.00      0.0%    Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:     20883.00      0.0%    Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:     20883.00      0.0%    Grown from ba11.mpr using
                                    NONE=1.0000
```

BCFBNCSTDP   B.C. Family Bonus National Child Supplement Turndown for 1st half of year

DESCRIPTION

When BCFBIFSP is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the family net income turndown level used to calculate the amount related to the NCBS. When family net income exceeds this amount, the calculated bonus is reduced by BCFBNCSRR1P for families with one child, BCFBNCSRR2P for families with two children and by BCFBNCSRR3P for families with three or more children.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also BCFBNCS1P, BCFBNCS2P, and BCFBNCS3P.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	20921.00	--	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	21744.00	3.9%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	22397.00	3.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	21529.00	-3.9%	Income Tax (BC Family Bonus) Regulation

```
ba05.mpr:     22615.00      5.0%   Income Tax (BC Family Bonus)
                                   Regulation 202/2004
ba06.mpr:     21480.00     -5.0%   Income Tax (BC Family Bonus)
                                   Regulation 236/2005
ba07.mpr:     20435.00     -4.9%   Income Tax (BC Family Bonus)
                                   Regulation 165/2006
ba08.mpr:     20883.00      2.2%   Income Tax (BC Family Bonus)
                                   Regulation 244/2007
ba09.mpr:     20883.00      0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     20883.00      0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     20883.00      0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     20883.00      0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

BCFBRR B.C. Family Bonus multiple child reduction rate

DESCRIPTION

The rate at which nuclear family net income (head plus spouse) above the threshold BCFBTD reduces the B.C. Family Bonus (imibcfb) for families with two or more children.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.16000	--	B.C. Family Bonus Regulations
ba97.mpr:	0.16000	0.0%	B.C. Family Bonus Regulations
ba98.mpr:	0.16000	0.0%	B.C. Family Bonus Regulations
ba99.mpr:	0.16000	0.0%	B.C. Family Bonus Regulations
ba00.mpr:	0.16000	0.0%	B.C. Family Bonus Regulations
ba01.mpr:	0.18000	12.5%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	0.18000	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	0.18000	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	0.18000	0.0%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	0.18000	0.0%	Income Tax (BC Family Bonus) Regulation
ba06.mpr:	0.18000	0.0%	Income Tax (BC Family Bonus) Regulation
ba07.mpr:	0.18000	0.0%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	0.18000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.18000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.18000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.18000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.18000	0.0%	Copied from ba11.mpr

BCFBRRP   B.C. Family Bonus multiple child reduction rate for 1st half of year

DESCRIPTION

The rate at which nuclear family net income (head plus spouse) above the threshold BCFBTDP reduces the B.C. Family Bonus (imibcfb) for families with two or more children.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.16000	--	B.C. Family Bonus Regulations
ba98.mpr:	0.16000	0.0%	B.C. Family Bonus Regulations
ba99.mpr:	0.16000	0.0%	B.C. Family Bonus Regulations
ba00.mpr:	0.16000	0.0%	B.C. Family Bonus Regulations

```
ba01.mpr:     0.16000      0.0%   B.C. Family Bonus
                                  Regulations
ba02.mpr:     0.18000     12.5%   Income Tax (BC Family Bonus)
                                  Regulation
ba03.mpr:     0.18000      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba04.mpr:     0.18000      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba05.mpr:     0.18000      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba06.mpr:     0.18000      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba07.mpr:     0.18000      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba08.mpr:     0.18000      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba09.mpr:     0.18000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.18000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.18000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.18000      0.0%   Copied from ba11.mpr
```

BCFBRRS   B.C. Family Bonus single child reduction rate

DESCRIPTION

The rate at which family net income (head plus spouse) above the threshold BCFBTD
reduces the B.C. Family Bonus (imibcfb) for families with one child.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.08000	--	B.C. Family Bonus Regulations
ba97.mpr:	0.08000	0.0%	B.C. Family Bonus Regulations
ba98.mpr:	0.08000	0.0%	B.C. Family Bonus Regulations
ba99.mpr:	0.08000	0.0%	B.C. Family Bonus Regulations
ba00.mpr:	0.08000	0.0%	B.C. Family Bonus Regulations
ba01.mpr:	0.09000	12.5%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	0.09000	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	0.09000	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	0.09000	0.0%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	0.09000	0.0%	Income Tax (BC Family Bonus) Regulation
ba06.mpr:	0.09000	0.0%	Income Tax (BC Family Bonus) Regulation
ba07.mpr:	0.09000	0.0%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	0.09000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.09000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.09000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.09000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.09000	0.0%	Copied from ba11.mpr

DESCRIPTION

The rate at which family net income (head plus spouse) above the threshold BCFBTDP reduces the B.C. Family Bonus (imibcfb) for families with one child.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.08000	--	B.C. Family Bonus Regulations
ba98.mpr:	0.08000	0.0%	B.C. Family Bonus Regulations
ba99.mpr:	0.08000	0.0%	B.C. Family Bonus Regulations
ba00.mpr:	0.08000	0.0%	B.C. Family Bonus Regulations

```
ba01.mpr:     0.08000      0.0%   B.C. Family Bonus
                                  Regulations
ba02.mpr:     0.09000     12.5%   Income Tax (BC Family Bonus)
                                  Regulation
ba03.mpr:     0.09000      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba04.mpr:     0.09000      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba05.mpr:     0.09000      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba06.mpr:     0.09000      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba07.mpr:     0.09000      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba08.mpr:     0.09000      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba09.mpr:     0.09000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.09000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.09000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.09000      0.0%   Copied from ba11.mpr
```

BCFBTD   B.C. Family Bonus Turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the British Columbia Family
Bonus (imibcfb) begins to be paid at a lower rate. If family income exceeds this amount, the
Family Bonus will be reduced by a proportion (BCFBRR) of net income for families with
two or more children or by (BCFBRRS) for families with one child.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	18000.00	--	B.C. Budget 1996
ba97.mpr:	18000.00	0.0%	B.C. Family Bonus Regulations
ba98.mpr:	18000.00	0.0%	B.C. Family Bonus Regulations
ba99.mpr:	18000.00	0.0%	B.C. Family Bonus Regulations
ba00.mpr:	18000.00	0.0%	B.C. Family Bonus Regulations
ba01.mpr:	20500.00	13.9%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	20500.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	20500.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	20500.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba05.mpr:	20500.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba06.mpr:	20500.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba07.mpr:	20500.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba08.mpr:	20500.00	0.0%	Grown from ba07.mpr using NONE=1.0000

```
  ba09.mpr:     20500.00      0.0%   Grown from ba08.mpr using
                             NONE=1.0000
  ba10.mpr:     20500.00      0.0%   Grown from ba09.mpr using
                             NONE=1.0000
  ba11.mpr:     20500.00      0.0%   Grown from ba10.mpr using
                             NONE=1.0000
  ba12.mpr:     20500.00      0.0%   Grown from ba11.mpr using
                             NONE=1.0000
```

BCFBTDP B.C. Family Bonus Turndown for 1st half of year

DESCRIPTION

The level of family net income (head plus spouse) above which the British Columbia Family
Bonus (imibcfb) begins to be paid at a lower rate. If family income exceeds this amount, the
Family Bonus will be reduced by a proportion (BCFBRRP) of net income for families with
two or more children or by (BCFBRRSP) for families with one child.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 0.00   --   Not in Effect
 ba92.mpr: 0.00   --   Not in Effect
 ba93.mpr: 0.00   --   Not in Effect

```
ba94.mpr:     0.00          --    Not in Effect
ba95.mpr:     0.00          --    Not in Effect
ba96.mpr:     0.00          --    Not in Effect
ba97.mpr:  18000.00         --    B.C. Budget 1996
ba98.mpr:  18000.00       0.0%   B.C. Family Bonus
                                 Regulations
ba99.mpr:  18000.00       0.0%   B.C. Family Bonus
                                 Regulations
ba00.mpr:  18000.00       0.0%   B.C. Family Bonus
                                 Regulations
ba01.mpr:  18000.00       0.0%   B.C. Family Bonus
                                 Regulations
ba02.mpr:  20500.00      13.9%   Income Tax (BC Family Bonus)
                                 Regulation
ba03.mpr:  20500.00       0.0%   Income Tax (BC Family Bonus)
                                 Regulation
ba04.mpr:  20500.00       0.0%   Income Tax (BC Family Bonus)
                                 Regulation
ba05.mpr:  20500.00       0.0%   Income Tax (BC Family Bonus)
                                 Regulation
ba06.mpr:  20500.00       0.0%   Income Tax (BC Family Bonus)
                                 Regulation
ba07.mpr:  20500.00       0.0%   Income Tax (BC Family Bonus)
                                 Regulation
ba08.mpr:  20500.00       0.0%   Income Tax (BC Family Bonus)
                                 Regulation
ba09.mpr:  20500.00       0.0%   Grown from ba08.mpr using
                                 NONE=1.0000
ba10.mpr:  20500.00       0.0%   Grown from ba09.mpr using
                                 NONE=1.0000
ba11.mpr:  20500.00       0.0%   Grown from ba10.mpr using
                                 NONE=1.0000
ba12.mpr:  20500.00       0.0%   Grown from ba11.mpr using
                                 NONE=1.0000
```

BCGTC   N.B. Caregiver Tax Credit

DESCRIPTION

BCGTC multiplied by BPNTCR is the maximum amount of the New Brunswick Caregiver
Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income
is calculated (BTXFLG = 1).

For more explanation see BCGTCFLG.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	2386.00	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	3500.00	46.7%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	3605.00	3.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	3663.00	1.6%	Federal Income Tax Form NB428 - 2003
ba04.mpr:	3663.00	0.0%	Federal Income Tax Form NB428 - 2004
ba05.mpr:	3725.00	1.7%	Federal Income Tax Form NB428 - 2005
ba06.mpr:	3807.00	2.2%	Federal Income Tax Form NB428 - 2006
ba07.mpr:	3891.00	2.2%	TD1NB E (07)
ba08.mpr:	3973.35	2.1%	Grown from ba07.mpr using CPINB=1.021164
ba09.mpr:	4052.76	2.0%	Grown from ba08.mpr using CPINB=1.019985
ba10.mpr:	4135.11	2.0%	Grown from ba09.mpr using CPINB=1.020319

```
 ba11.mpr:     4217.46      2.0%   Grown from ba10.mpr using
                             CPINB=1.019915
 ba12.mpr:     4302.75      2.0%   Grown from ba11.mpr using
                             CPINB=1.020223
```

BCGTCFLG   N.B. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the New Brunswick Caregiver Tax Credit (impcgtc) is activated by the flag BCGTCFLG.

The Caregiver Tax Credit (impcgtc) provides additional tax assistance to individuals who provide in-home care for relatives. Eligible recipients include individuals residing with and providing in-home care for a parent or grandparent over 65 years of age, or for an infirm dependent relative.

The parameter BCGTCOPT provides users with the option to use the greenbook value of the Caregiver amount (idcgtc from Line 315 and Schedule 12 in the General Tax Guide) or to give the maximum (BCGTC) if idcgtc is greater than 0.

This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect

```
ba95.mpr:     0                   --     Not in effect
ba96.mpr:     0                   --     Not in effect
ba97.mpr:     0                   --     Not in effect
ba98.mpr:     0                   --     Not in effect
ba99.mpr:     0                   --     Not in effect
ba00.mpr:     1                   --     Federal Income Tax Form
                                  NB428 - 2000
ba01.mpr:     1                   --     Federal Income Tax Form
                                  NB428 - 2001
ba02.mpr:     1                   --     Federal Income Tax Form
                                  NB428 - 2002
ba03.mpr:     1                   --     Federal Income Tax Form
                                  NB428 - 2003
ba04.mpr:     1                   --     Federal Income Tax Form
                                  NB428 - 2004
ba05.mpr:     1                   --     Federal Income Tax Form
                                  NB428 - 2005
ba06.mpr:     1                   --     Federal Income Tax Form
                                  NB428 - 2006
ba07.mpr:     1                   --     TD1NB E (07)
ba08.mpr:     1                   --     Copied from ba07.mpr
ba09.mpr:     1                   --     Copied from ba08.mpr
ba10.mpr:     1                   --     Copied from ba09.mpr
ba11.mpr:     1                   --     Copied from ba10.mpr
ba12.mpr:     1                   --     Copied from ba11.mpr
```

BCGTCOPT   N.B. Caregiver Tax Credit Option (1=max, 2=greenbook)

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers Tax Credit (impcgtc). A value of 1 results in applying the maximum value (BCGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2. This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (BTXFLG = 1) and the provincial caregivers tax credit is activated (BCGTCFLG = 1).

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    1                --    Not in effect
 ba92.mpr:    1                --    Not in effect
 ba93.mpr:    1                --    Not in effect
 ba94.mpr:    1                --    Not in effect
 ba95.mpr:    1                --    Not in effect
 ba96.mpr:    1                --    Not in effect
 ba97.mpr:    1                --    Not in effect
 ba98.mpr:    1                --    Not in effect
 ba99.mpr:    1                --    Not in effect
 ba00.mpr:    1                --    OPTION
 ba01.mpr:    1                --    OPTION
 ba02.mpr:    1                --    OPTION
 ba03.mpr:    1                --    OPTION
 ba04.mpr:    1                --    OPTION
 ba05.mpr:    1                --    OPTION
 ba06.mpr:    1                --    OPTION
 ba07.mpr:    1                --    Copied from ba06.mpr
 ba08.mpr:    1                --    Copied from ba07.mpr
 ba09.mpr:    1                --    Copied from ba08.mpr
 ba10.mpr:    1                --    Copied from ba09.mpr
 ba11.mpr:    1                --    Copied from ba10.mpr
 ba12.mpr:    1                --    Copied from ba11.mpr
```

DESCRIPTION

The level above which the proportion of New Brunswick Charitable Donations and Gifts to the Crown (imchara) may be claimed as a tax credit increases. The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Federal Income Tax Form NB428 – 2000
ba01.mpr:	200.00	0.0%	Federal Income Tax Form NB428 – 2001
ba02.mpr:	200.00	0.0%	Federal Income Tax Form NB428 – 2002
ba03.mpr:	200.00	0.0%	Federal Income Tax Form NB428 – 2003
ba04.mpr:	200.00	0.0%	Federal Income Tax Form NB428 – 2004

```
ba05.mpr:     200.00        0.0%   Federal Income Tax Form
                                   NB428 - 2005
ba06.mpr:     200.00        0.0%   Federal Income Tax Form
                                   NB428 - 2006
ba07.mpr:     200.00        0.0%   Grown from ba06.mpr using
                                   NONE=1.0000
ba08.mpr:     200.00        0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:     200.00        0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     200.00        0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     200.00        0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     200.00        0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

BCHATR1   N.B. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (BCHATL1) that may be claimed as a New Brunswick non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect

```
ba94.mpr:    0.00000       --     Not in effect
ba95.mpr:    0.00000       --     Not in effect
ba96.mpr:    0.00000       --     Not in effect
ba97.mpr:    0.00000       --     Not in effect
ba98.mpr:    0.00000       --     Not in effect
ba99.mpr:    0.00000       --     Not in effect
ba00.mpr:    0.09940       --     Federal Income Tax Form
                                  NB428 - 2000
ba01.mpr:    0.09680      -2.6%   Federal Income Tax Form
                                  NB428 - 2001
ba02.mpr:    0.09680       0.0%   Federal Income Tax Form
                                  NB428 - 2002
ba03.mpr:    0.09680       0.0%   Federal Income Tax Form
                                  NB428 - 2003
ba04.mpr:    0.09680       0.0%   Federal Income Tax Form
                                  NB428 - 2004
ba05.mpr:    0.09680       0.0%   Federal Income Tax Form
                                  NB428 - 2005
ba06.mpr:    0.09680       0.0%   Federal Income Tax Form
                                  NB428 - 2006
ba07.mpr:    0.10120       4.5%   New Brunswick 2007 Budget
                                  Speech
ba08.mpr:    0.10120       0.0%   Copied from ba07.mpr
ba09.mpr:    0.10120       0.0%   Copied from ba08.mpr
ba10.mpr:    0.10120       0.0%   Copied from ba09.mpr
ba11.mpr:    0.10120       0.0%   Copied from ba10.mpr
ba12.mpr:    0.10120       0.0%   Copied from ba11.mpr
```

BCHATR2   N.B. Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (BCHATL1) that may be claimed as a New Brunswick non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.16960	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	0.17840	5.2%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	0.17840	0.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	0.17840	0.0%	Federal Income Tax Form NB428 - 2003
ba04.mpr:	0.17840	0.0%	Federal Income Tax Form NB428 - 2004
ba05.mpr:	0.17840	0.0%	Federal Income Tax Form NB428 - 2005
ba06.mpr:	0.17840	0.0%	Federal Income Tax Form NB428 - 2006
ba07.mpr:	0.17950	0.6%	New Brunswick 2007 Budget Speech
ba08.mpr:	0.17950	0.0%	Copied from ba07.mpr
ba09.mpr:	0.17950	0.0%	Copied from ba08.mpr
ba10.mpr:	0.17950	0.0%	Copied from ba09.mpr
ba11.mpr:	0.17950	0.0%	Copied from ba10.mpr
ba12.mpr:	0.17950	0.0%	Copied from ba11.mpr

BCS   British Columbia GIS supplement: single pensioners

DESCRIPTION

Maximum annual British Columbia GAIN for seniors supplement benefits for eligible single
pensioners. Calculated as a sum of monthly maximums.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	591.60	--	HWC 1991 Edition, section 6.1
ba92.mpr:	591.60	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	591.60	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	591.60	0.0%	GAINS Seniors Supplement, Government of British Columbia
ba95.mpr:	591.60	0.0%	Gains Senior Supplement, April, 1996
ba96.mpr:	591.60	0.0%	Gains Senior Supplement, April, 1996
ba97.mpr:	591.60	0.0%	Gains Senior Supplement, April, 1996
ba98.mpr:	591.60	0.0%	Gains Senior Supplement, April, 1996
ba99.mpr:	591.60	0.0%	GAINS Senior Supplement
ba00.mpr:	591.60	0.0%	British Columbia Seniors Supplement
ba01.mpr:	591.60	0.0%	British Columbia Seniors Supplement
ba02.mpr:	539.16	-8.9%	British Columbia Seniors Supplement
ba03.mpr:	176.09	-67.3%	Calculated phase-out (Max-OAS-GIS)
ba04.mpr:	0.00	--	Calculated phase-out (Max-OAS-GIS)
ba05.mpr:	147.90	--	BC Seniors Supplement reinstated October 2005

```
ba06.mpr:      591.60      300.0%   BC Seniors Supplement
ba07.mpr:      591.60        0.0%   Grown from ba06.mpr using
                                    DEFAULT=1.0000
ba08.mpr:      591.60        0.0%   Grown from ba07.mpr using
                                    DEFAULT=1.0000
ba09.mpr:      591.60        0.0%   Grown from ba08.mpr using
                                    DEFAULT=1.0000
ba10.mpr:      591.60        0.0%   Grown from ba09.mpr using
                                    DEFAULT=1.0000
ba11.mpr:      591.60        0.0%   Grown from ba10.mpr using
                                    DEFAULT=1.0000
ba12.mpr:      591.60        0.0%   Grown from ba11.mpr using
                                    DEFAULT=1.0000
```

BDTCR   N.B. dividend tax credit rate

DESCRIPTION

The New Brunswick dividend tax credit for dividends from small (other than eligible)
corporations is calculated as taxable dividends from small (other than eligible) corporations
(imisdivt) times this proportion. The total dividend tax credit (impdtxc) includes amounts
from both the large (eligible) and small (other than eligible) corporations and is only used
when provincial tax on taxable income is turned on (BTXFLG = 1).

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect

```
ba95.mpr:     0.00000        --     Not in effect
ba96.mpr:     0.00000        --     Not in effect
ba97.mpr:     0.00000        --     Not in effect
ba98.mpr:     0.00000        --     Not in effect
ba99.mpr:     0.00000        --     Not in effect
ba00.mpr:     0.07800        --     Federal Income Tax Form
                                    NB428 - 2000
ba01.mpr:     0.07600       -2.6%   Federal Income Tax Form
                                    NB428 - 2001
ba02.mpr:     0.07600        0.0%   Federal Income Tax Form
                                    NB428 - 2002
ba03.mpr:     0.03700      -51.3%   Federal Income Tax Form
                                    NB428 - 2003
ba04.mpr:     0.03700        0.0%   Federal Income Tax Form
                                    NB428 - 2004
ba05.mpr:     0.03700        0.0%   Federal Income Tax Form
                                    NB428 - 2005
ba06.mpr:     0.03700        0.0%   Federal Income Tax Form
                                    NB428 - 2006
ba07.mpr:     0.05300       43.2%   New Brunswick 2007 Budget
                                    Speech
ba08.mpr:     0.05300        0.0%   Copied from ba07.mpr
ba09.mpr:     0.05300        0.0%   Copied from ba08.mpr
ba10.mpr:     0.05300        0.0%   Copied from ba09.mpr
ba11.mpr:     0.05300        0.0%   Copied from ba10.mpr
ba12.mpr:     0.05300        0.0%   Copied from ba11.mpr
```

BDTCRLC   N.B. dividend tax credit rate from large (eligible) corporations

DESCRIPTION

The New Brunswick dividend tax credit for dividends from large (eligible) corporations is calculated as taxable dividends from large (eligible) corporations (imildivt) times this proportion.   The total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (BTXFLG = 1).

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.07800	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	0.07600	-2.6%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	0.07600	0.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	0.03700	-51.3%	Federal Income Tax Form NB428 - 2003
ba04.mpr:	0.03700	0.0%	Federal Income Tax Form NB428 - 2004
ba05.mpr:	0.03700	0.0%	Federal Income Tax Form NB428 - 2005
ba06.mpr:	0.12000	224.3%	Federal Income Tax Form NB428 - 2006
ba07.mpr:	0.12000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.12000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.12000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.12000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.12000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.12000	0.0%	Copied from ba11.mpr

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible full-time months of study to determine the New Brunswick education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Federal Income Tax Form NB428 – 2000
ba01.mpr:	400.00	100.0%	Federal Income Tax Form NB428 – 2001
ba02.mpr:	400.00	0.0%	Federal Income Tax Form NB428 – 2002
ba03.mpr:	400.00	0.0%	Federal Income Tax Form NB428 – 2003
ba04.mpr:	400.00	0.0%	Federal Income Tax Form NB(S11) – 2004

```
ba05.mpr:    400.00      0.0%   Federal Income Tax Form
                                NB(S11) - 2005
ba06.mpr:    400.00      0.0%   Federal Income Tax Form
                                NB(S11) - 2006
ba07.mpr:    400.00      0.0%   TD1NB E (07)
ba08.mpr:    400.00      0.0%   Grown from ba07.mpr using
                                NONE=1.0000
ba09.mpr:    400.00      0.0%   Grown from ba08.mpr using
                                NONE=1.0000
ba10.mpr:    400.00      0.0%   Grown from ba09.mpr using
                                NONE=1.0000
ba11.mpr:    400.00      0.0%   Grown from ba10.mpr using
                                NONE=1.0000
ba12.mpr:    400.00      0.0%   Grown from ba11.mpr using
                                NONE=1.0000
```

BEDXPMPT   N.B. Education Amount per month of part-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible part-time months of study to determine the New Brunswick education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0.00          --    Not in effect
ba92.mpr:    0.00          --    Not in effect
ba93.mpr:    0.00          --    Not in effect
ba94.mpr:    0.00          --    Not in effect
```

```
ba95.mpr:      0.00              --      Not in effect
ba96.mpr:      0.00              --      Not in effect
ba97.mpr:      0.00              --      Not in effect
ba98.mpr:      0.00              --      Not in effect
ba99.mpr:      0.00              --      Not in effect
ba00.mpr:     60.00              --      Federal Income Tax Form
                                      NB428 - 2000
ba01.mpr:    120.00          100.0%   Federal Income Tax Form
                                      NB428 - 2001
ba02.mpr:    120.00            0.0%   Federal Income Tax Form
                                      NB428 - 2002
ba03.mpr:    120.00            0.0%   Federal Income Tax Form
                                      NB428 - 2003
ba04.mpr:    120.00            0.0%   Federal Income Tax Form
                                      NB(S11) - 2004
ba05.mpr:    120.00            0.0%   Federal Income Tax Form
                                      NB(S11) - 2005
ba06.mpr:    120.00            0.0%   Federal Income Tax Form
                                      NB(S11) - 2006
ba07.mpr:    120.00            0.0%   TD1NB E (07)
ba08.mpr:    120.00            0.0%   Grown from ba07.mpr using
                                      NONE=1.0000
ba09.mpr:    120.00            0.0%   Grown from ba08.mpr using
                                      NONE=1.0000
ba10.mpr:    120.00            0.0%   Grown from ba09.mpr using
                                      NONE=1.0000
ba11.mpr:    120.00            0.0%   Grown from ba10.mpr using
                                      NONE=1.0000
ba12.mpr:    120.00            0.0%   Grown from ba11.mpr using
                                      NONE=1.0000
```

BEMXM   N.B. equivalent to married amount

DESCRIPTION

This parameter represents the equivalent to married tax credit when New Brunswick tax is calculated as a tax on taxable income. It is only calculated when BTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00              --    Not in effect
 ba92.mpr:     0.00              --    Not in effect
 ba93.mpr:     0.00              --    Not in effect
 ba94.mpr:     0.00              --    Not in effect
 ba95.mpr:     0.00              --    Not in effect
 ba96.mpr:     0.00              --    Not in effect
 ba97.mpr:     0.00              --    Not in effect
 ba98.mpr:     0.00              --    Not in effect
 ba99.mpr:     0.00              --    Not in effect
 ba00.mpr:  6140.00              --    Federal Income Tax Form
                           NB428 - 2000
 ba01.mpr:  6293.00            2.5%    Federal Income Tax Form
                           NB428 - 2001
 ba02.mpr:  6482.00            3.0%    Federal Income Tax Form
                           NB428 - 2002
 ba03.mpr:  6586.00            1.6%    Federal Income Tax Form
                           NB428 - 2003
 ba04.mpr:  6586.00            0.0%    Federal Income Tax Form
                           NB428 - 2004
 ba05.mpr:  6698.00            1.7%    Federal Income Tax Form
                           NB428 - 2005
 ba06.mpr:  6845.00            2.2%    Federal Income Tax Form
                           NB428 - 2006
 ba07.mpr:  6996.00            2.2%    TD1NB E (07)
 ba08.mpr:  7144.06            2.1%    Grown from ba07.mpr using
                           CPINB=1.021164
 ba09.mpr:  7286.83            2.0%    Grown from ba08.mpr using
                           CPINB=1.019985
 ba10.mpr:  7434.89            2.0%    Grown from ba09.mpr using
                           CPINB=1.020319
```

```
 ba11.mpr:     7582.96      2.0%   Grown from ba10.mpr using
                                   CPINB=1.019915
 ba12.mpr:     7736.31      2.0%   Grown from ba11.mpr using
                                   CPINB=1.020223
```

BEMXMT   N.B. equivalent to married turndown level

DESCRIPTION

This parameter represents the provincial equivalent to married exemption turndown when
New Brunswick tax is calculated as a tax on taxable income. It is only used when BTXFLG
is set to 1. The reduction is calculated as the dependant's net income less the turndown
BEMXMT.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

```
File/Year         Value      Growth Source

 ba91.mpr:     0.00            --    Not in effect
 ba92.mpr:     0.00            --    Not in effect
 ba93.mpr:     0.00            --    Not in effect
 ba94.mpr:     0.00            --    Not in effect
 ba95.mpr:     0.00            --    Not in effect
 ba96.mpr:     0.00            --    Not in effect
 ba97.mpr:     0.00            --    Not in effect
 ba98.mpr:     0.00            --    Not in effect
 ba99.mpr:     0.00            --    Not in effect
 ba00.mpr:     614.00          --    Federal Income Tax Form
                              NB428 - 2000
 ba01.mpr:     630.00         2.6%   Federal Income Tax Form
                              NB428 - 2001
```

```
ba02.mpr:      649.00        3.0%   Federal Income Tax Form
                                    NB428 - 2002
ba03.mpr:      659.00        1.5%   Federal Income Tax Form
                                    NB428 - 2003
ba04.mpr:      659.00        0.0%   Federal Income Tax Form
                                    NB428 - 2004
ba05.mpr:      670.00        1.7%   Federal Income Tax Form
                                    NB428 - 2005
ba06.mpr:      685.00        2.2%   Federal Income Tax Form
                                    NB428 - 2006
ba07.mpr:      700.00        2.2%   TD1NB E (07)
ba08.mpr:      714.81        2.1%   Grown from ba07.mpr using
                                    CPINB=1.021164
ba09.mpr:      729.10        2.0%   Grown from ba08.mpr using
                                    CPINB=1.019985
ba10.mpr:      743.91        2.0%   Grown from ba09.mpr using
                                    CPINB=1.020319
ba11.mpr:      758.72        2.0%   Grown from ba10.mpr using
                                    CPINB=1.019915
ba12.mpr:      774.06        2.0%   Grown from ba11.mpr using
                                    CPINB=1.020223
```

BESPA   Basic GIS portion of extended SPA

DESCRIPTION

Maximum dollar benefits of the Guaranteed Income Supplement portion of Extended
Spouses Allowance for widowed SPA recipients. This amount is combined with the OAS
portion of Extended SPA to determine maximum extended SPA benefits. This value is
calculated on an annual basis as the sum of the monthly maximums.

CROSS REFERENCE

Function   **Description**

gis   Compute GIS/SPA for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	4199.22	--	Redbook, 1991 Edition, p. A4
ba92.mpr:	4322.22	2.9%	Redbook, 1992 Edition, p. A4
ba93.mpr:	4396.20	1.7%	Redbook, 1993 Edition, p. A4
ba94.mpr:	4454.61	1.3%	Redbook, 1994 Edition, p. A.4
ba95.mpr:	4495.92	0.9%	Redbook, 1996 Edition, p. A.4
ba96.mpr:	4566.96	1.6%	HRD Redbook Forecast for 1997 Edition, p. A.6
ba97.mpr:	4647.35	1.8%	HRD Press releases
ba98.mpr:	4698.84	1.1%	Redbook, 1998 Edition, p. A6
ba99.mpr:	4754.28	1.2%	Income Security Programs Information Cards - 1999
ba00.mpr:	4869.39	2.4%	Income Security Programs Information Cards - 2000
ba01.mpr:	5015.91	3.0%	Income Security Programs Information Cards - 2001
ba02.mpr:	5115.27	2.0%	Income Security Programs Information Cards - 2002
ba03.mpr:	5270.43	3.0%	Income Security Programs Information Cards - 2003
ba04.mpr:	5363.85	1.8%	Income Security Programs Information Cards - 2004
ba05.mpr:	5470.95	2.0%	Income Security Programs Information Cards - 2005
ba06.mpr:	5821.83	6.4%	Income Security Programs Information Cards - 2006
ba07.mpr:	6167.80	5.9%	Federal Budget 2005, page 14 (includes increase with indexation)
ba08.mpr:	6293.20	2.0%	Grown from ba07.mpr using CPI=1.020331
ba09.mpr:	6423.24	2.1%	Grown from ba08.mpr using CPI=1.020664
ba10.mpr:	6553.28	2.0%	Grown from ba09.mpr using CPI=1.020246
ba11.mpr:	6678.68	1.9%	Grown from ba10.mpr using CPI=1.019135
ba12.mpr:	6818.01	2.1%	Grown from ba11.mpr using CPI=1.020862

DESCRIPTION

Guaranteed Income Supplement maximum rate in dollars for each OAS pensioner in a married couple. Calculated on an annual basis as the sum of the monthly maximums.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly
mpc	Calculate derived model parameters and do edits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	3390.93	--	Redbook, 1991 Edition, p. A4
ba92.mpr:	3490.29	2.9%	Redbook, 1992 Edition, p. A4
ba93.mpr:	3550.08	1.7%	Redbook, 1993 Edition, p. A4
ba94.mpr:	3597.21	1.3%	Redbook, 1994 Edition, p. A.4
ba95.mpr:	3630.60	0.9%	Redbook, 1996 Edition, p. A.4
ba96.mpr:	3688.08	1.6%	HRD Redbook Forecast for 1997 Edition, p. A.6
ba97.mpr:	3752.01	1.7%	HRD Press releases
ba98.mpr:	3794.40	1.1%	Redbook, 1998 Edition, p. A6
ba99.mpr:	3839.10	1.2%	Income Security Programs Information Cards - 1999
ba00.mpr:	3932.10	2.4%	Income Security Programs Information Cards - 2000
ba01.mpr:	4050.36	3.0%	Income Security Programs Information Cards - 2001
ba02.mpr:	4130.58	2.0%	Income Security Programs Information Cards - 2002

```
ba03.mpr:     4255.83      3.0%   Income Security Programs
                                  Information Cards - 2003
ba04.mpr:     4329.57      1.7%   Income Security Programs
                                  Information Cards - 2004
ba05.mpr:     4417.74      2.0%   Income Security Programs
                                  Information Cards - 2005
ba06.mpr:     4700.67      6.4%   Income Security Programs
                                  Information Cards - 2006
ba07.mpr:     4979.61      5.9%   Federal Budget 2005, page 14
                                  (includes increase with indexation)
ba08.mpr:     5080.85      2.0%   Grown from ba07.mpr using
                                  CPI=1.020331
ba09.mpr:     5185.84      2.1%   Grown from ba08.mpr using
                                  CPI=1.020664
ba10.mpr:     5290.83      2.0%   Grown from ba09.mpr using
                                  CPI=1.020246
ba11.mpr:     5392.07      1.9%   Grown from ba10.mpr using
                                  CPI=1.019135
ba12.mpr:     5504.56      2.1%   Grown from ba11.mpr using
                                  CPI=1.020862
```

BGISS   Basic GIS - single

DESCRIPTION

Guaranteed Income Supplement maximum benefit for single OAS pensioners or married
pensioners whose spouse does not qualify for OAS or SPA. This value is calculated on an
annual basis as the sum of the monthly maximums.

CROSS REFERENCE

Function   **Description**

gis   Compute GIS/SPA for elderly
mpc   Calculate derived model parameters and do edits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	5206.05	--	Redbook, 1991 Edition, p. A4
ba92.mpr:	5358.48	2.9%	Redbook, 1992 Edition, p. A4
ba93.mpr:	5450.16	1.7%	Redbook, 1993 Edition, p. A4
ba94.mpr:	5522.61	1.3%	Redbook, 1994 Edition, p. A.4
ba95.mpr:	5573.88	0.9%	Redbook, 1996 Edition, p. A.4
ba96.mpr:	5662.08	1.6%	HRD Redbook Forecast for 1997 Edition, p. A.6
ba97.mpr:	5760.22	1.7%	HRD Press releases
ba98.mpr:	5825.28	1.1%	Redbook, 1998 Edition, p. A6
ba99.mpr:	5894.01	1.2%	Redbook, 1998 Edition - Page A5
ba00.mpr:	6036.72	2.4%	Income Security Programs Information Cards - 2000
ba01.mpr:	6218.28	3.0%	Income Security Programs Information Cards - 2001
ba02.mpr:	6341.43	2.0%	Income Security Programs Information Cards - 2002
ba03.mpr:	6533.67	3.0%	Income Security Programs Information Cards - 2003
ba04.mpr:	6646.92	1.7%	Income Security Programs Information Cards - 2004
ba05.mpr:	6782.28	2.0%	Income Security Programs Information Cards - 2005
ba06.mpr:	7165.14	5.6%	Income Security Programs Information Cards - 2006
ba07.mpr:	7541.10	5.2%	Federal Budget 2005, page 14 (includes increase with indexation)
ba08.mpr:	7694.42	2.0%	Grown from ba07.mpr using CPI=1.020331
ba09.mpr:	7853.42	2.1%	Grown from ba08.mpr using CPI=1.020664
ba10.mpr:	8012.42	2.0%	Grown from ba09.mpr using CPI=1.020246
ba11.mpr:	8165.74	1.9%	Grown from ba10.mpr using CPI=1.019135
ba12.mpr:	8336.09	2.1%	Grown from ba11.mpr using CPI=1.020862

DESCRIPTION

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.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year		Value	Source	
ba91.mpr:		2	[Rows]	Not in effect
	0	0.000	(0.0000)	
	0	0.000	(0.0000)	
ba92.mpr:			[Same]	Not in effect
ba93.mpr:			[Same]	Not in effect
ba94.mpr:			[Same]	Not in effect
ba95.mpr:			[Same]	Not in effect
ba96.mpr:			[Same]	Not in effect
ba97.mpr:			[Same]	Not in effect
ba98.mpr:			[Same]	Not in effect
ba99.mpr:			[Same]	Not in effect
ba00.mpr:			[Same]	Not in effect
ba01.mpr:			[Same]	Not in effect
ba02.mpr:			[Same]	Not in effect
ba03.mpr:			[Same]	Not in effect
ba04.mpr:			[Same]	Not in effect
ba05.mpr:		3	[Rows]	N.B. Department of Finance – November 2005

```
         0   200.000  (-0.0020)
     25000   150.000  (-0.0100)
     30000   100.000  (-0.0100)
 ba06.mpr:     2          [Rows]   Not in effect
         0     0.000  (0.0000)
         0     0.000  (0.0000)
 ba07.mpr:     2          [Rows]   N.B. Finance News Release
                                   NW2006/12/20
         0   100.000  (0.0000)
     25000   100.000  (0.0000)
 ba08.mpr:     2          [Rows]   Not in effect
         0     0.000  (0.0000)
         0     0.000  (0.0000)
 ba09.mpr:                [Same]   Grown from ba08.mpr using
                                   NONE=1.0000
 ba10.mpr:                [Same]   Grown from ba09.mpr using
                                   NONE=1.0000
 ba11.mpr:                [Same]   Grown from ba10.mpr using
                                   NONE=1.0000
 ba12.mpr:                [Same]   Grown from ba11.mpr using
                                   NONE=1.0000
```

BHEATFLG   New Brunswick Home Heating Oil Benefit activation flag

DESCRIPTION

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.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	1	--	N.B. Department of Finance - November 2005
ba06.mpr:	0	--	Not in effect
ba07.mpr:	1	--	N.B. Finance News Release NW2006/12/20
ba08.mpr:	0	--	Not in effect
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

BHEATPO   New Brunswick Home Heating Oil Benefit family income phase out

DESCRIPTION

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.

CROSS REFERENCE

Function **Description**

txnb Compute provincial taxes for New Brunswick

VALUES

File/Year Value Growth Source

```
 ba91.mpr:   0.00           --    Not in effect
 ba92.mpr:   0.00           --    Not in effect
 ba93.mpr:   0.00           --    Not in effect
 ba94.mpr:   0.00           --    Not in effect
 ba95.mpr:   0.00           --    Not in effect
 ba96.mpr:   0.00           --    Not in effect
 ba97.mpr:   0.00           --    Not in effect
 ba98.mpr:   0.00           --    Not in effect
 ba99.mpr:   0.00           --    Not in effect
 ba00.mpr:   0.00           --    Not in effect
 ba01.mpr:   0.00           --    Not in effect
 ba02.mpr:   0.00           --    Not in effect
 ba03.mpr:   0.00           --    Not in effect
 ba04.mpr:   0.00           --    Not in effect
 ba05.mpr:   45000.00       --    N.B. Department of Finance -
                            November 2005
 ba06.mpr:   0.00           --    Not in effect
 ba07.mpr:   25000.00       --    N.B. Finance News Release
                            NW2006/12/20
 ba08.mpr:   0.00           --    Not in effect
 ba09.mpr:   0.00           --    Grown from ba08.mpr using
                            NONE=1.0000
 ba10.mpr:   0.00           --    Grown from ba09.mpr using
                            NONE=1.0000
 ba11.mpr:   0.00           --    Grown from ba10.mpr using
                            NONE=1.0000
 ba12.mpr:   0.00           --    Grown from ba11.mpr using
                            NONE=1.0000
```

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	User supplied
ba06.mpr:	0	--	Not in effect
ba07.mpr:	1	--	User supplied
ba08.mpr:	0	--	Not in effect
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr

```
    ba12.mpr:     0                --    Copied from ba11.mpr
```

BLVCMAX   Maximum N.B. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the New Brunswick labour sponsored funds tax credit (implvctc). The credit is derived as a proportion BLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value BLVCMAX.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	1000.00	--	Federal Income Tax T1C (NB) TC-1993
ba94.mpr:	1000.00	0.0%	Federal Income Tax T1C (NB) TC-1994
ba95.mpr:	1000.00	0.0%	Federal Income Tax T1C (NB) TC-1995
ba96.mpr:	525.00	-47.5%	Federal Income Tax T1C (NB) TC-1996
ba97.mpr:	525.00	0.0%	Federal Income Tax T1C (NB) TC-1997
ba98.mpr:	750.00	42.9%	Federal Income Tax T1C (NB) TC-1998
ba99.mpr:	750.00	0.0%	Federal Income Tax T1C (NB) - 1999
ba00.mpr:	750.00	0.0%	Federal Income Tax Form NB428 - 2000

```
ba01.mpr:      750.00        0.0%   Federal Income Tax Form
                             NB479 - 2001
ba02.mpr:      750.00        0.0%   Federal Income Tax Form
                             NB428 - 2002
ba03.mpr:      750.00        0.0%   Federal Income Tax Form
                             NB428 - 2003
ba04.mpr:      750.00        0.0%   Federal Income Tax Form
                             NB428 - 2004
ba05.mpr:      750.00        0.0%   Federal Income Tax Form
                             NB428 - 2005
ba06.mpr:      750.00        0.0%   Federal Income Tax Form
                             NB428 - 2006
ba07.mpr:      750.00        0.0%   Payroll Deductions Formulas
                             2007 - T4127
ba08.mpr:      750.00        0.0%   Grown from ba07.mpr using
                             NONE=1.0000
ba09.mpr:      750.00        0.0%   Grown from ba08.mpr using
                             NONE=1.0000
ba10.mpr:      750.00        0.0%   Grown from ba09.mpr using
                             NONE=1.0000
ba11.mpr:      750.00        0.0%   Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:      750.00        0.0%   Grown from ba11.mpr using
                             NONE=1.0000
```

BLVCRT — Percent of N.B. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the New Brunswick labour sponsored funds tax credit (implvctc). The credit is derived as a proportion BLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value BLVCMAX.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.20000	--	Federal Income Tax T1C (NB) TC-1993
ba94.mpr:	0.20000	0.0%	Federal Income Tax T1C (NB) TC-1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (NB) TC-1995
ba96.mpr:	0.15000	-25.0%	Federal Income Tax T1C (NB) TC-1996
ba97.mpr:	0.15000	0.0%	Federal Income Tax T1C (NB) TC-1997
ba98.mpr:	0.15000	0.0%	Federal Income Tax T1C (NB) TC-1998
ba99.mpr:	0.15000	0.0%	Federal Income Tax T1C (NB) - 1999
ba00.mpr:	0.15000	0.0%	Federal Income Tax Form NB479 - 2000
ba01.mpr:	0.15000	0.0%	Federal Income Tax Form NB479 - 2001
ba02.mpr:	0.15000	0.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	0.15000	0.0%	Federal Income Tax Form NB428 - 2003
ba04.mpr:	0.15000	0.0%	Payroll Deductions Formulas 2004 - T4127
ba05.mpr:	0.15000	0.0%	Payroll Deductions Formulas 2005 - T4127
ba06.mpr:	0.15000	0.0%	Payroll Deductions Formulas 2006 - T4127
ba07.mpr:	0.15000	0.0%	Payroll Deductions Formulas 2007 - T4127
ba08.mpr:	0.15000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.15000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.15000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.15000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.15000	0.0%	Copied from ba11.mpr

DESCRIPTION

This value represents the maximum New Brunswick non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoth). The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	4293.00	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	6000.00	39.8%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	6180.00	3.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	6279.00	1.6%	Federal Income Tax Form NB428 - 2003
ba04.mpr:	6279.00	0.0%	Federal Income Tax Form NB428 - 2004

```
ba05.mpr:     6386.00       1.7%   Federal Income Tax Form
                                   NB428 - 2005
ba06.mpr:     6526.00       2.2%   Federal Income Tax Form
                                   NB428 - 2006
ba07.mpr:     6670.00       2.2%   TD1NB E (07)
ba08.mpr:     6811.16       2.1%   Grown from ba07.mpr using
                                   CPINB=1.021164
ba09.mpr:     6947.28       2.0%   Grown from ba08.mpr using
                                   CPINB=1.019985
ba10.mpr:     7088.44       2.0%   Grown from ba09.mpr using
                                   CPINB=1.020319
ba11.mpr:     7229.61       2.0%   Grown from ba10.mpr using
                                   CPINB=1.019915
ba12.mpr:     7375.81       2.0%   Grown from ba11.mpr using
                                   CPINB=1.020223
```

BMAXET N.B. maximum on transfer of education and tuition amount

DESCRIPTION

The maximum dollar amount of the combined New Brunswick Education and Tuition Tax Credits that may be transferred between spouses or from a dependent to a supporting parent. The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00               --    Not in effect
ba92.mpr:     0.00               --    Not in effect
ba93.mpr:     0.00               --    Not in effect
```

```
ba94.mpr:     0.00          --    Not in effect
ba95.mpr:     0.00          --    Not in effect
ba96.mpr:     0.00          --    Not in effect
ba97.mpr:     0.00          --    Not in effect
ba98.mpr:     0.00          --    Not in effect
ba99.mpr:     0.00          --    Not in effect
ba00.mpr:     5000.00       --    Federal Income Tax Form
                                  NB428 - 2000
ba01.mpr:     5000.00      0.0%   Federal Income Tax Form
                                  NB428 - 2001
ba02.mpr:     5000.00      0.0%   Federal Income Tax Form
                                  NB428 - 2002
ba03.mpr:     5000.00      0.0%   Federal Income Tax Form
                                  NB428 - 2003
ba04.mpr:     5000.00      0.0%   Federal Income Tax Form
                                  NB(S11) - 2004
ba05.mpr:     5000.00      0.0%   Federal Income Tax Form
                                  NB(S11) - 2005
ba06.mpr:     5000.00      0.0%   Federal Income Tax Form
                                  NB(S11) - 2006
ba07.mpr:     5000.00      0.0%   Grown from ba06.mpr using
                                  NONE=1.0000
ba08.mpr:     5000.00      0.0%   Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:     5000.00      0.0%   Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:     5000.00      0.0%   Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:     5000.00      0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:     5000.00      0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

BMEDALL   N.B. Medical allowance maximum lower limit

DESCRIPTION

New Brunswick allowable medical expenses are calculated as actual expenses (idmedgro) less either BMEDANF percent of net income, or BMEDALL, whichever is less. The calculated allowable expense is saved in impmeda. The provincial non-refundable medical expense tax credit (impmedtc) represents impmeda multiplied by BPNTCR. It is only calculated when BTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	1637.00	--	Federal Income Tax NB428 – 2000
ba01.mpr:	1678.00	2.5%	Federal Income Tax NB428 – 2001
ba02.mpr:	1728.00	3.0%	Federal Income Tax NB428 – 2002
ba03.mpr:	1755.00	1.6%	Federal Income Tax NB428 – 2003
ba04.mpr:	1755.00	0.0%	Federal Income Tax Form NB428 – 2004
ba05.mpr:	1785.00	1.7%	Federal Income Tax Form NB428 – 2005
ba06.mpr:	1824.00	2.2%	Federal Income Tax Form NB428 – 2006
ba07.mpr:	1863.44	2.2%	Grown from ba06.mpr using CPINB=1.021622
ba08.mpr:	1902.88	2.1%	Grown from ba07.mpr using CPINB=1.021164
ba09.mpr:	1940.91	2.0%	Grown from ba08.mpr using CPINB=1.019985
ba10.mpr:	1980.35	2.0%	Grown from ba09.mpr using CPINB=1.020319

```
ba11.mpr:     2019.79      2.0%   Grown from ba10.mpr using
                                  CPINB=1.019915
ba12.mpr:     2060.64      2.0%   Grown from ba11.mpr using
                                  CPINB=1.020223
```

BMEDANF   N.B. Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either BMEDANF percent of net income, or BMEDALL, whichever is less. The New Brunswick non-refundable medical expense tax credit is only calculated when BTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.03000	--	Federal Income Tax NB428 – 2000
ba01.mpr:	0.03000	0.0%	Federal Income Tax NB428 – 2001
ba02.mpr:	0.03000	0.0%	Federal Income Tax NB428 – 2002

```
ba03.mpr:     0.03000        0.0%    Federal Income Tax NB428 -
                                     2003
ba04.mpr:     0.03000        0.0%    Federal Income Tax Form
                                     NB428 - 2004
ba05.mpr:     0.03000        0.0%    Federal Income Tax Form
                                     NB428 - 2005
ba06.mpr:     0.03000        0.0%    Federal Income Tax Form
                                     NB428 - 2006
ba07.mpr:     0.03000        0.0%    Copied from ba06.mpr
ba08.mpr:     0.03000        0.0%    Copied from ba07.mpr
ba09.mpr:     0.03000        0.0%    Copied from ba08.mpr
ba10.mpr:     0.03000        0.0%    Copied from ba09.mpr
ba11.mpr:     0.03000        0.0%    Copied from ba10.mpr
ba12.mpr:     0.03000        0.0%    Copied from ba11.mpr
```

BMXM   N.B. married amount

DESCRIPTION

This parameter represents the married tax credit when New Brunswick tax is calculated as a tax on taxable income. It is only used when BTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect

```
ba97.mpr:     0.00              --     Not in effect
ba98.mpr:     0.00              --     Not in effect
ba99.mpr:     0.00              --     Not in effect
ba00.mpr:     6140.00           --     Federal Income Tax Form
                            NB428 - 2000
ba01.mpr:     6293.00         2.5%    Federal Income Tax Form
                            NB428 - 2001
ba02.mpr:     6482.00         3.0%    Federal Income Tax Form
                            NB428 - 2002
ba03.mpr:     6586.00         1.6%    Federal Income Tax Form
                            NB428 - 2003
ba04.mpr:     6586.00         0.0%    Federal Income Tax Form
                            NB428 - 2004
ba05.mpr:     6698.00         1.7%    Federal Income Tax Form
                            NB428 - 2005
ba06.mpr:     6845.00         2.2%    Federal Income Tax Form
                            NB428 - 2006
ba07.mpr:     6996.00         2.2%    TD1NB E (07)
ba08.mpr:     7144.06         2.1%    Grown from ba07.mpr using
                            CPINB=1.021164
ba09.mpr:     7286.83         2.0%    Grown from ba08.mpr using
                            CPINB=1.019985
ba10.mpr:     7434.89         2.0%    Grown from ba09.mpr using
                            CPINB=1.020319
ba11.mpr:     7582.96         2.0%    Grown from ba10.mpr using
                            CPINB=1.019915
ba12.mpr:     7736.31         2.0%    Grown from ba11.mpr using
                            CPINB=1.020223
```

BMXMT   N.B. married amount turndown level

DESCRIPTION

This parameter represents the provincial married exemption turndown when New Brunswick tax is calculated as a tax on taxable income. It is only used when BTXFLG is set to 1. The reduction is calculated as the dependant's net income less the turndown BMXMT.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	630.00	2.6%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	649.00	3.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	659.00	1.5%	Federal Income Tax Form NB428 - 2003
ba04.mpr:	659.00	0.0%	Federal Income Tax Form NB428 - 2004
ba05.mpr:	670.00	1.7%	Federal Income Tax Form NB428 - 2005
ba06.mpr:	685.00	2.2%	Federal Income Tax Form NB428 - 2006
ba07.mpr:	700.00	2.2%	TD1NB E (07)
ba08.mpr:	714.81	2.1%	Grown from ba07.mpr using CPINB=1.021164
ba09.mpr:	729.10	2.0%	Grown from ba08.mpr using CPINB=1.019985
ba10.mpr:	743.91	2.0%	Grown from ba09.mpr using CPINB=1.020319

```
ba11.mpr:      758.72       2.0%   Grown from ba10.mpr using
                                   CPINB=1.019915
ba12.mpr:      774.06       2.0%   Grown from ba11.mpr using
                                   CPINB=1.020223
```

BOAS   Basic OAS

DESCRIPTION

Old Age Security maximum annual payment in dollars. This is calculated as the sum of the
monthly maximum rates.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly
gist	Compute Provincial GIS top-ups for elderly
mpc	Calculate derived model parameters and do edits
oas	Compute OAS for elderly

VALUES

```
File/Year        Value     Growth Source

 ba91.mpr:      4380.69       --    Redbook, 1991 Edition, p. A4
 ba92.mpr:      4509.03      2.9%   Redbook, 1992 Edition, p. A4
 ba93.mpr:      4586.16      1.7%   Redbook, 1993 Edition, p. A4
 ba94.mpr:      4647.09      1.3%   Redbook, 1994 Edition, p.
                                    A.4
 ba95.mpr:      4690.89      0.9%   Redbook, 1996 Edition, p.
                                    A.4
 ba96.mpr:      4764.48      1.6%   Redbook, 1998 Edition, p. A6
 ba97.mpr:      4847.04      1.7%   HRD Press releases
 ba98.mpr:      4901.76      1.1%   Redbook, 1998 Edition, p. A6
 ba99.mpr:      4959.51      1.2%   Redbook, 1998 Edition - Page
                                    A5
```

```
ba00.mpr:      5079.51        2.4%    Income Security Programs
                                      Information Cards -  2000
ba01.mpr:      5232.27        3.0%    Income Security Programs
                                      Information Cards -  2001
ba02.mpr:      5335.89        2.0%    Income Security Programs
                                      Information Cards -  2002
ba03.mpr:      5497.62        3.0%    Income Security Programs
                                      Information Cards -  2003
ba04.mpr:      5592.75        1.7%    Income Security Programs
                                      Information Cards -  2004
ba05.mpr:      5706.63        2.0%    Income Security Programs
                                      Information Cards -  2005
ba06.mpr:      5846.19        2.4%    Income Security Programs
                                      Information Cards -  2006
ba07.mpr:      5976.71        2.2%    Grown from ba06.mpr using
                                      CPI=1.022325
ba08.mpr:      6098.22        2.0%    Grown from ba07.mpr using
                                      CPI=1.020331
ba09.mpr:      6224.23        2.1%    Grown from ba08.mpr using
                                      CPI=1.020664
ba10.mpr:      6350.25        2.0%    Grown from ba09.mpr using
                                      CPI=1.020246
ba11.mpr:      6471.76        1.9%    Grown from ba10.mpr using
                                      CPI=1.019135
ba12.mpr:      6606.77        2.1%    Grown from ba11.mpr using
                                      CPI=1.020862
```

BODISTC   N.B. Maximum infirm dependent 18 or older tax credit

DESCRIPTION

This parameter is the amount which can be claimed for the New Brunswick non-refundable
tax credit for infirm dependents aged 18 and over if the filer has already claimed an amount
for disabled dependents (idothpe). Note that the model assumes that there is only one
disabled dependent. The parameter is only used when a provincial tax on taxable income is
calculated (BTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00              --    Not in effect
 ba92.mpr:    0.00              --    Not in effect
 ba93.mpr:    0.00              --    Not in effect
 ba94.mpr:    0.00              --    Not in effect
 ba95.mpr:    0.00              --    Not in effect
 ba96.mpr:    0.00              --    Not in effect
 ba97.mpr:    0.00              --    Not in effect
 ba98.mpr:    0.00              --    Not in effect
 ba99.mpr:    0.00              --    Not in effect
 ba00.mpr:    3500.00           --    Federal Income Tax Form
                               NB428 - 2000
 ba01.mpr:    3500.00         0.0%    Federal Income Tax Form
                               NB428 - 2001
 ba02.mpr:    3605.00         3.0%    Federal Income Tax Form
                               NB428 - 2002
 ba03.mpr:    3663.00         1.6%    Federal Income Tax Form
                               NB428 - 2003
 ba04.mpr:    3663.00         0.0%    Federal Income Tax Form
                               NB428 - 2004
 ba05.mpr:    3726.00         1.7%    Federal Income Tax Form
                               NB428 - 2005
 ba06.mpr:    3807.00         2.2%    Federal Income Tax Form
                               NB428 - 2006
 ba07.mpr:    3891.00         2.2%    TD1NB E (07)
 ba08.mpr:    3973.35         2.1%    Grown from ba07.mpr using
                               CPINB=1.021164
 ba09.mpr:    4052.76         2.0%    Grown from ba08.mpr using
                               CPINB=1.019985
 ba10.mpr:    4135.11         2.0%    Grown from ba09.mpr using
                               CPINB=1.020319
```

```
  ba11.mpr:    4217.46      2.0%   Grown from ba10.mpr using
                                   CPINB=1.019915
  ba12.mpr:    4302.75      2.0%   Grown from ba11.mpr using
                                   CPINB=1.020223
```

BPNTCR   N.B. provincial non-refundable tax credit rate

DESCRIPTION

This single parameter sets the tax credit rate for all of the non-refundable tax credits in New
Brunswick. Each tax credit is calculated separately and summed for a total credit. The
parameter is only used when a provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.09940	--	Federal Income Tax Form NB428 – 2000
ba01.mpr:	0.09680	-2.6%	Federal Income Tax Form NB428 – 2001
ba02.mpr:	0.09680	0.0%	Federal Income Tax Form NB428 – 2002

```
ba03.mpr:      0.09680       0.0%   Federal Income Tax Form
                                    NB428 – 2003
ba04.mpr:      0.09680       0.0%   Federal Income Tax Form
                                    NB428 – 2004
ba05.mpr:      0.09680       0.0%   Federal Income Tax Form
                                    NB428 – 2005
ba06.mpr:      0.09680       0.0%   Federal Income Tax Form
                                    NB428 – 2006
ba07.mpr:      0.10120       4.5%   New Brunswick 2007 Budget
                                    Speech
ba08.mpr:      0.10120       0.0%   Copied from ba07.mpr
ba09.mpr:      0.10120       0.0%   Copied from ba08.mpr
ba10.mpr:      0.10120       0.0%   Copied from ba09.mpr
ba11.mpr:      0.10120       0.0%   Copied from ba10.mpr
ba12.mpr:      0.10120       0.0%   Copied from ba11.mpr
```

BPTC   New Brunsw. political contribution table [total donations,donation allowed]

DESCRIPTION

This table contains the figures necessary to calculate the New Brunswick Political Contribution Tax Credit. The first column represents the dollar amount of total New Brunswick political contributions to which the corresponding percentages of the third column are applied to calculate the total Allowable New Brunswick Political Contribution Tax Credit. Only the first and third columns of the table need to be specified.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Source

File/Year	Value		Source	
ba91.mpr:	3		[Rows]	Federal Income Tax T1C (NB) 1991
	0	0	0.750	
	100	(75)	0.500	
	550	(300)	0.333	
ba92.mpr:			[Same]	Federal Income Tax T1C (NB) 1992
ba93.mpr:			[Same]	Federal Income Tax T1C (NB) 1993
ba94.mpr:			[Same]	Federal Income Tax T1C (NB) 1994
ba95.mpr:			[Same]	Federal Income Tax T1C (NB) TC-1995
ba96.mpr:			[Same]	Federal Income Tax T1C (NB) 1996
ba97.mpr:			[Same]	Federal Income Tax T1C (NB) 1997
ba98.mpr:			[Same]	Federal Income Tax T1C (NB) 1998
ba99.mpr:			[Same]	Federal Income Tax T1C (NB) - 1999
ba00.mpr:			[Same]	Federal Income Tax Form NB428 - 2000
ba01.mpr:			[Same]	Federal Income Tax Form NB479 - 2001
ba02.mpr:	3		[Rows]	Federal Income Tax Form NB428 - 2002
	0	0	0.750	
	200	(150)	0.500	
	550	(325)	0.333	
ba03.mpr:			[Same]	Federal Income Tax Form NB428 - 2003
ba04.mpr:			[Same]	Federal Income Tax Form NB428 - 2004
ba05.mpr:			[Same]	Federal Income Tax Form NB428 - 2005
ba06.mpr:			[Same]	Federal Income Tax Form NB428 - 2006
ba07.mpr:			[Same]	Grown from ba06.mpr using NONE=1.0000

```
ba08.mpr:                     [Same]   Grown from ba07.mpr using
                              NONE=1.0000
ba09.mpr:                     [Same]   Grown from ba08.mpr using
                              NONE=1.0000
ba10.mpr:                     [Same]   Grown from ba09.mpr using
                              NONE=1.0000
ba11.mpr:                     [Same]   Grown from ba10.mpr using
                              NONE=1.0000
ba12.mpr:                     [Same]   Grown from ba11.mpr using
                              NONE=1.0000
```

BPTCBEN   Maximum New Brunswick political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable New Brunswick Political Tax Credit.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	500.00	--	Federal Income Tax T1C (NB) TC-1991
ba92.mpr:	500.00	0.0%	Federal Income Tax T1C (NB) TC-1992
ba93.mpr:	500.00	0.0%	Federal Income Tax T1C (NB) TC-1993
ba94.mpr:	500.00	0.0%	Federal Income Tax T1C (NB) 1994
ba95.mpr:	500.00	0.0%	Federal Income Tax T1C (NB) TC-1995

```
ba96.mpr:      500.00        0.0%    Federal Income Tax T1C (NB)
                                     1996
ba97.mpr:      500.00        0.0%    Federal Income Tax T1C (NB)
                                     1997
ba98.mpr:      500.00        0.0%    Federal Income Tax T1C (NB)
                                     1998
ba99.mpr:      500.00        0.0%    Federal Income Tax T1C (NB)
                                     - 1999
ba00.mpr:      500.00        0.0%    Federal Income Tax Form
                                     NB428 - 2000
ba01.mpr:      500.00        0.0%    Federal Income Tax Form
                                     NB479 - 2001
ba02.mpr:      500.00        0.0%    Federal Income Tax Form
                                     NB428 - 2002
ba03.mpr:      500.00        0.0%    Federal Income Tax Form
                                     NB428 - 2003
ba04.mpr:      500.00        0.0%    Federal Income Tax Form
                                     NB428 - 2004
ba05.mpr:      500.00        0.0%    Federal Income Tax Form
                                     NB428 - 2005
ba06.mpr:      500.00        0.0%    Federal Income Tax Form
                                     NB428 - 2006
ba07.mpr:      500.00        0.0%    Grown from ba06.mpr using
                                     NONE=1.0000
ba08.mpr:      500.00        0.0%    Grown from ba07.mpr using
                                     NONE=1.0000
ba09.mpr:      500.00        0.0%    Grown from ba08.mpr using
                                     NONE=1.0000
ba10.mpr:      500.00        0.0%    Grown from ba09.mpr using
                                     NONE=1.0000
ba11.mpr:      500.00        0.0%    Grown from ba10.mpr using
                                     NONE=1.0000
ba12.mpr:      500.00        0.0%    Grown from ba11.mpr using
                                     NONE=1.0000
```

BPTF   New Brunswick provincial tax fraction

DESCRIPTION

New Brunswick Basic Provincial Income Tax (imbpt) is calculated as a proportion of Basic
Federal Tax using this factor.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.60000	--	Federal Income Tax 1991 (NB) - Schedule 1
ba92.mpr:	0.60000	0.0%	Federal Income Tax 1992 (NB) - Schedule 1
ba93.mpr:	0.62000	3.3%	Federal Income Tax 1993 (NB) - Schedule 1
ba94.mpr:	0.64000	3.2%	Federal Income Tax 1994 (NB) - Schedule 1
ba95.mpr:	0.64000	0.0%	Federal Income Tax T1C (NB) TC-1995
ba96.mpr:	0.64000	0.0%	Federal Income Tax T1C (NB) 1996
ba97.mpr:	0.63000	-1.6%	Federal Income Tax T1C (NB) 1997
ba98.mpr:	0.61000	-3.2%	Federal Income Tax T1C (NB) 1998
ba99.mpr:	0.60000	-1.6%	Federal Income Tax T1C (NB) - 1999
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Not in effect
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

DESCRIPTION

This table represents the New Brunswick tax curve used when calculating the tax on taxable income (BTXFLG = 1). The first column represents Taxable Income, the second represents the amount of Basic Provincial Tax payable at that level of taxable income, the third column represents the marginal tax rate for the interval between this and the next value in the table.

Only the first and third columns of the tax table need be specified. The second column is computed by the standard algorithm.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year		Value		Source
ba91.mpr:		1		[Rows] Not in effect
	0	0.0000	0.000000	
ba92.mpr:			[Same]	Not in effect
ba93.mpr:			[Same]	Not in effect
ba94.mpr:			[Same]	Not in effect
ba95.mpr:			[Same]	Not in effect
ba96.mpr:			[Same]	Not in effect
ba97.mpr:			[Same]	Not in effect
ba98.mpr:			[Same]	Not in effect
ba99.mpr:			[Same]	Not in effect
ba00.mpr:		3	[Rows]	Federal Income Tax Form NB428 - 2000
	0	0.0000	0.099400	
	29590	(2941.2460)	0.152100	
	59180	(7441.8850)	0.169600	

```
ba01.mpr:     4              [Rows]   Federal Income Tax Form
                                      NB428 - 2001
          0      0.0000    0.096800
      30754 (2976.9872)    0.148200
      61509 (7534.8782)    0.165200
     100000 (13893.5914)   0.178400
ba02.mpr:     4              [Rows]   Federal Income Tax Form
                                      NB428 - 2002
          0      0.0000    0.096800
      31677 (3066.3336)    0.148200
      63354 (7760.8650)    0.165200
     103000 (14310.3842)   0.178400
ba03.mpr:     4              [Rows]   Federal Income Tax Form
                                      NB428 - 2003
          0      0.0000    0.096800
      32183 (3115.3144)    0.148200
      64368 (7885.1314)    0.165200
     104648 (14539.3874)   0.178400
ba04.mpr:                    [Same]   Federal Income Tax Form
                                      NB428 - 2004
ba05.mpr:     4              [Rows]   Federal Income Tax Form
                                      NB428 - 2005
          0      0.0000    0.096800
      32730 (3168.2640)    0.148200
      65462 (8019.1464)    0.165200
     106427 (14786.5644)   0.178400
ba06.mpr:     4              [Rows]   Federal Income Tax Form
                                      NB428 - 2006
          0      0.0000    0.096800
      33450 (3237.9600)    0.148200
      66902 (8195.5464)    0.165200
     108768 (15111.8096)   0.178400
ba07.mpr:     4              [Rows]   New Brunswick 2007 Budget
                                      Speech
          0      0.0000    0.101200
      34186 (3459.6232)    0.154800
      68374 (8751.9256)    0.168000
     111161 (15940.1416)   0.179500
ba08.mpr:     4              [Rows]   Grown from ba07.mpr using
                                      CPINB=1.021164
          0      0.0000    0.101200
      34910 (3532.8920)    0.154800
      69821 (8937.1148)    0.168000
     113514 (16277.5388)   0.179500
ba09.mpr:     4              [Rows]   Grown from ba08.mpr using
                                      CPINB=1.019985
          0      0.0000    0.101200
```

```
      35608 (3603.5296)    0.154800
      71216 (9115.6480)    0.168000
     115783 (16602.9040)   0.179500
 ba10.mpr:    4            [Rows]   Grown from ba09.mpr using
                                    CPINB=1.020319
          0      0.0000    0.101200
      36332 (3676.7984)    0.154800
      72663 (9300.8372)    0.168000
     118136 (16940.3012)   0.179500
 ba11.mpr:    4            [Rows]   Grown from ba10.mpr using
                                    CPINB=1.019915
          0      0.0000    0.101200
      37056 (3750.0672)    0.154800
      74110 (9486.0264)    0.168000
     120489 (17277.6984)   0.179500
 ba12.mpr:    4            [Rows]   Grown from ba11.mpr using
                                    CPINB=1.020223
          0      0.0000    0.101200
      37805 (3825.8660)    0.154800
      75609 (9677.9252)    0.168000
     122926 (17627.1812)   0.179500
```

BRKFLAG   Activate interception of `Break' key

DESCRIPTION

This flag, which is normally left at 1, activates SPSM break processing. If de-activated, SPSM will exit immediately when the break key combination is pressed. This allows greater control of the model execution. The processing of the break key is as follows:

Setting the BRKFLAG Control Parameter

If the BRKFLAG control parameter is turned off, SPSM will immediately exit if the break key CTRL-C combination is pressed.

To enable break key interception, set BRKFLAG to 1. This is the default value found in the .cpr files. BRKFLAG should generally be left at 1. Its main use is to enable break if large amounts of DEBUG output are being generated through glass box use.

If BRKFLAG processing has been activated, the action taken by SPSM when the break key CTRL-C combination is pressed varies:

> If SPSM is engaged in user dialogue, the message "Abort SPSM?" will appear. Type "Y" to abort, or any other key to continue. This extra prompt avoids an unexpected exit (losing editing changes) if CTRL-C was pressed by mistake.

It splits a multi-line parameter instead of CTRL-X.

If SPSM is in the simulation phase, a message indicating the current state of the simulation will be printed and the user asked if the run should be terminated, as before. Output tables will reflect the sample obtained at the time of the break. If the run has been truncated in this way, SPSM will return a non-zero error code. You can use the error level facility in .bat files to detect when SPSM has exited in less than perfect condition, and take appropriate action (such as terminating the .bat file). See your operating system documentation for more details.

If SPSM is in the reporting phase (i.e. writing out the table file) then SPSM will terminate immediately and the file will be truncated.

If SPSM is being run in batch mode, it terminates the run.

Note that this parameter is not displayed in Visual SPSM as it is not applicable when running SPSM in that mode.

BSCI   New Brunswick provincial tax above which surtax applies

DESCRIPTION

In New Brunswick, provincial surtax (impsur) is calculated as BSF percent of provincial taxes above the level BSCI.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	13500.00	--	Federal Income Tax 1991 (NB) - Schedule 1

```
ba92.mpr:    13500.00      0.0%   Federal Income Tax 1992 (NB)
                                  - Schedule 1
ba93.mpr:    13500.00      0.0%   Federal Income Tax 1993 (NB)
                                  - Schedule 1
ba94.mpr:    13500.00      0.0%   Federal Income Tax 1994 (NB)
                                  - Schedule 1
ba95.mpr:    13500.00      0.0%   Federal Income Tax T1C (NB)
                                  TC-1995
ba96.mpr:    13500.00      0.0%   Federal Income Tax T1C (NB)
                                  1996
ba97.mpr:    13500.00      0.0%   Federal Income Tax T1C (NB)
                                  1997
ba98.mpr:    13500.00      0.0%   Federal Income Tax T1C (NB)
                                  1998
ba99.mpr:    13500.00      0.0%   Federal Income Tax T1C (NB)
                                  - 1999
ba00.mpr:    13500.00      0.0%   Federal Income Tax Form
                                  NB428 - 2000
ba01.mpr:    0.00           --    Not in effect
ba02.mpr:    0.00           --    Not in effect
ba03.mpr:    0.00           --    Not in effect
ba04.mpr:    0.00           --    Not in effect
ba05.mpr:    0.00           --    Not in effect
ba06.mpr:    0.00           --    Not in effect
ba07.mpr:    0.00           --    Grown from ba06.mpr using
                                  DEFAULT=1.0000
ba08.mpr:    0.00           --    Grown from ba07.mpr using
                                  DEFAULT=1.0000
ba09.mpr:    0.00           --    Grown from ba08.mpr using
                                  DEFAULT=1.0000
ba10.mpr:    0.00           --    Grown from ba09.mpr using
                                  DEFAULT=1.0000
ba11.mpr:    0.00           --    Grown from ba10.mpr using
                                  DEFAULT=1.0000
ba12.mpr:    0.00           --    Grown from ba11.mpr using
                                  DEFAULT=1.0000
```

BSF   New Brunswick provincial surtax rate

DESCRIPTION

In New Brunswick, provincial surtax (impsur) is calculated as BSF percent of provincial
taxes above the level BSCI.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.08000	--	Federal Income Tax 1991 (NB) - Schedule 1
ba92.mpr:	0.08000	0.0%	Federal Income Tax 1992 (NB) - Schedule 1
ba93.mpr:	0.08000	0.0%	Federal Income Tax 1993 (NB) - Schedule 1
ba94.mpr:	0.08000	0.0%	Federal Income Tax 1994 (NB) - Schedule 1
ba95.mpr:	0.08000	0.0%	Federal Income Tax T1C (NB) TC-1995
ba96.mpr:	0.08000	0.0%	Federal Income Tax T1C (NB) 1996
ba97.mpr:	0.08000	0.0%	Federal Income Tax T1C (NB) 1997
ba98.mpr:	0.08000	0.0%	Federal Income Tax T1C (NB) 1998
ba99.mpr:	0.08000	0.0%	Federal Income Tax T1C (NB) - 1999
ba00.mpr:	0.08000	0.0%	Federal Income Tax Form NB428 - 2000
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr

```
       ba12.mpr:    0.00000        --    Copied from ba11.mpr
```

BTRBAS   Base N.B. low income tax reduction

DESCRIPTION

This is the base amount for the New Brunswick Low income tax reduction.

Announced in the 2001 budget, the maximum Low Income Tax Reduction is equal to the
sum of a base amount (BTRBAS) and an amount for a spouse or equivalent-to-spouse
(BTRSP). It is then reduced for net income over BTRTD at a rate of BTRRR. The reduction
cannot be more than taxes owing. The reduction is calculated at a family level but can be
split amongst spouses.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	260.00	--	Federal Income Tax Form NB428 - 2001
ba02.mpr:	326.00	25.4%	Federal Income Tax Form NB428 - 2002

```
ba03.mpr:     460.00       41.1%   Federal Income Tax Form
                                   NB428 - 2003
ba04.mpr:     460.00        0.0%   Federal Income Tax Form
                                   NB428 - 2004
ba05.mpr:     468.00        1.7%   Federal Income Tax Form
                                   NB428 - 2005
ba06.mpr:     478.00        2.1%   Federal Income Tax Form
                                   NB428 - 2006
ba07.mpr:     488.34        2.2%   Grown from ba06.mpr using
                                   CPINB=1.021622
ba08.mpr:     498.68        2.1%   Grown from ba07.mpr using
                                   CPINB=1.021164
ba09.mpr:     508.65        2.0%   Grown from ba08.mpr using
                                   CPINB=1.019985
ba10.mpr:     518.99        2.0%   Grown from ba09.mpr using
                                   CPINB=1.020319
ba11.mpr:     529.33        2.0%   Grown from ba10.mpr using
                                   CPINB=1.019915
ba12.mpr:     540.03        2.0%   Grown from ba11.mpr using
                                   CPINB=1.020223
```

BTRRR   N.B. low income tax reduction Reduction Rate

DESCRIPTION

This is the reduction rate for the New Brunswick Low income tax reduction.

Announced in the 2001 budget, the maximum Low Income Tax Reduction is equal to the
sum of a base amount (BTRBAS) and an amount for a spouse or equivalent-to-spouse
(BTRSP). It is then reduced for net income over BTRTD at a rate of BTRRR. The reduction
cannot be more than taxes owing. The reduction is calculated at a family level but can be
split amongst spouses.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

BTRSP   N.B. low income tax reduction for spouse or equivalent-to-spouse

DESCRIPTION

This is the married or equivalent-to-married amount for the New Brunswick Low income tax reduction.

Announced in the 2001 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (BTRBAS) and an amount for a spouse or equivalent-to-spouse

(BTRSP). It is then reduced for net income over BTRTD at a rate of BTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	260.00	--	Federal Income Tax Form NB428 - 2001
ba02.mpr:	326.00	25.4%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	460.00	41.1%	Federal Income Tax Form NB428 - 2003
ba04.mpr:	460.00	0.0%	Federal Income Tax Form NB428 - 2004
ba05.mpr:	468.00	1.7%	Federal Income Tax Form NB428 - 2005
ba06.mpr:	478.00	2.1%	Federal Income Tax Form NB428 - 2006
ba07.mpr:	488.34	2.2%	Grown from ba06.mpr using CPINB=1.021622
ba08.mpr:	498.68	2.1%	Grown from ba07.mpr using CPINB=1.021164

```
ba09.mpr:     508.65        2.0%   Grown from ba08.mpr using
                                   CPINB=1.019985
ba10.mpr:     518.99        2.0%   Grown from ba09.mpr using
                                   CPINB=1.020319
ba11.mpr:     529.33        2.0%   Grown from ba10.mpr using
                                   CPINB=1.019915
ba12.mpr:     540.03        2.0%   Grown from ba11.mpr using
                                   CPINB=1.020223
```

BTRTD   N.B. low income tax reduction Turndown

DESCRIPTION

This is the turndown for the New Brunswick Low income tax reduction.

Announced in the 2001 budget, the maximum Low Income Tax Reduction is equal to the
sum of a base amount (BTRBAS) and an amount for a spouse or equivalent-to-spouse
(BTRSP). It is then reduced for net income over BTRTD at a rate of BTRRR. The reduction
cannot be more than taxes owing. The reduction is calculated at a family level but can be
split amongst spouses.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

```
ba98.mpr:      0.00           --     Not in effect
ba99.mpr:      0.00           --     Not in effect
ba00.mpr:      0.00           --     Not in effect
ba01.mpr:     10000.00        --     Federal Income Tax Form
                                     NB428 - 2001
ba02.mpr:     11000.00       10.0%   Federal Income Tax Form
                                     NB428 - 2002
ba03.mpr:     12500.00       13.6%   Federal Income Tax Form
                                     NB428 - 2003
ba04.mpr:     12500.00        0.0%   Federal Income Tax Form
                                     NB428 - 2004
ba05.mpr:     12713.00        1.7%   Federal Income Tax Form
                                     NB428 - 2005
ba06.mpr:     12992.00        2.2%   Federal Income Tax Form
                                     NB428 - 2006
ba07.mpr:     13750.00        5.8%   New Brunswick 2007 Budget
                                     Speech
ba08.mpr:     14041.00        2.1%   Grown from ba07.mpr using
                                     CPINB=1.021164
ba09.mpr:     14321.61        2.0%   Grown from ba08.mpr using
                                     CPINB=1.019985
ba10.mpr:     14612.61        2.0%   Grown from ba09.mpr using
                                     CPINB=1.020319
ba11.mpr:     14903.62        2.0%   Grown from ba10.mpr using
                                     CPINB=1.019915
ba12.mpr:     15205.02        2.0%   Grown from ba11.mpr using
                                     CPINB=1.020223
```

BTXFLG   N.B. tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, New Brunswick taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	1	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	1	--	Federal Income Tax Form NB428 - 2001
ba02.mpr:	1	--	Federal Income Tax Form NB428 - 2002
ba03.mpr:	1	--	Federal Income Tax Form NB428 - 2003
ba04.mpr:	1	--	Federal Income Tax Form NB428 - 2004
ba05.mpr:	1	--	Federal Income Tax Form NB428 - 2005
ba06.mpr:	1	--	Federal Income Tax Form NB428 - 2006
ba07.mpr:	1	--	TD1NB E (07)
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

BXM   Basic personal exemption/amount

DESCRIPTION

All filers receive this amount, multiplied by the parameter FNTCR, as their basic personal tax credit imbtc. The Federal Budget announced additional amounts to be added to the personal amount for the years 2006 to 2009, which is found in the parameter BXMEXT.

See also BXMS and BXMEXT.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax
txccea	Compute child care expense allowance
txhstr	Compute family-related deductions or credits
txitax	Compute taxable income and individual credits
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	6280.00	--	Federal Income Tax 1991 – Line 300
ba92.mpr:	6456.00	2.8%	Federal Income Tax 1992 – Line 300
ba93.mpr:	6456.00	0.0%	Federal Income Tax 1993 – Line 300
ba94.mpr:	6456.00	0.0%	Federal Income Tax 1994 – Line 300
ba95.mpr:	6456.00	0.0%	Federal Income Tax 1995 – Line 300
ba96.mpr:	6456.00	0.0%	Federal Income Tax 1996 – Line 300
ba97.mpr:	6456.00	0.0%	Federal Income Tax 1997 – Line 300
ba98.mpr:	6456.00	0.0%	Federal Income Tax 1998 – Line 300
ba99.mpr:	6794.00	5.2%	Federal Income Tax 1999 – Line 300
ba00.mpr:	7231.00	6.4%	Federal Income Tax 2000 – Line 300
ba01.mpr:	7412.00	2.5%	Federal Income Tax 2001 – Line 300
ba02.mpr:	7634.00	3.0%	Federal Income Tax 2002 – Line 300

```
ba03.mpr:    7756.00      1.6%   Federal Income Tax 2003 –
                                 Line 300
ba04.mpr:    8012.00      3.3%   Federal Income Tax 2004 –
                                 Line 300
ba05.mpr:    8648.00      7.9%   Federal Income Tax 2005 –
                                 Line 300
ba06.mpr:    8639.00     -0.1%   Federal Income Tax 2006 –
                                 Line 300
ba07.mpr:    8829.00      2.2%   Form TD1 E (07)
ba08.mpr:    9110.53      3.2%   Federal Budget 2006 –
                                 calculated with indexation. Add to
                                 BXMEXT.
ba09.mpr:    9502.93      4.3%   Federal Budget 2006 –
                                 calculated with indexation. Add to
                                 BXMEXT.
ba10.mpr:   10307.47      8.5%   Federal Budget 2006 –
                                 calculated with indexation.
ba11.mpr:   10504.70      1.9%   Grown from ba10.mpr using
                                 CPI=1.019135
ba12.mpr:   10723.85      2.1%   Grown from ba11.mpr using
                                 CPI=1.020862
```

BXMEXT   Basic personal amount extra top-up

DESCRIPTION

This parameter contains the additional amounts to be added to the basic personal amount as
announced in the Federal Budget for the years 2006 to 2009. This amount will be added to
BXM and then multiplied by FNTCR, the result is contained in imbtc.

See also BXM.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax
txccea   Compute child care expense allowance
txitax   Compute taxable income and individual credits
ui   Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	200.00	--	Federal Income Tax 2006 - Line 300
ba07.mpr:	100.00	-50.0%	Federal Budget 2006, Budget Plan, page 302
ba08.mpr:	200.00	100.0%	Federal Budget 2006, Budget Plan, page 302
ba09.mpr:	600.00	200.0%	Federal Budget 2006, Budget Plan, page 302
ba10.mpr:	0.00	--	Not in effect
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

BXMS   Basic personal exemption supplement

DESCRIPTION

This is the maximum value per person for the personal amount supplement available to low income Canadians. This measure was introduced in the Federal Budget in 1998 and cancelled in the 1999 budget. All filers are income tested (based on taxable income imdepni) for receipt of the supplement to the basic exemption.

Note that in the federal tax forms, only persons whose incomes are over the personal tax amount (BXM) claimed this credit. By giving it to persons with very low incomes there is no effect on taxes or applied tax credits. But when comparing the SPSM results with those of the Greenbook, the SPSM results may seem high.

See also: BXM BXMSPI imbtcs

CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	500.00	--	Federal Income Tax 1998 – Schedule 13 line 1
ba99.mpr:	500.00	0.0%	Federal Income Tax 1999 – Schedule 13 & Line 307
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using CPI=1.022325
ba08.mpr:	0.00	--	Grown from ba07.mpr using CPI=1.020331

```
ba09.mpr:    0.00           --    Grown from ba08.mpr using
                       CPI=1.020664
ba10.mpr:    0.00           --    Grown from ba09.mpr using
                       CPI=1.020246
ba11.mpr:    0.00           --    Grown from ba10.mpr using
                       CPI=1.019135
ba12.mpr:    0.00           --    Grown from ba11.mpr using
                       CPI=1.020862
```

BXMSPI   Basic personal exemption supplement phase in

DESCRIPTION

This is the phase-in and phase-out of the personal amount supplement available to low income Canadians. This measure was introduced in the Federal Budget in 1998 and cancelled in the 1999 budget. All filers are income tested (based on taxable income imdepni) for receipt of the supplement to the basic exemption.

See also: BXMS BXMSRR imbtcs

CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect

```
  ba98.mpr:      0.50000         --      Federal Income Tax 1998 –
                                         Schedule 13 line 14
  ba99.mpr:      0.50000        0.0%     Federal Income Tax 1999 –
                                         Schedule 13 & Line 307
  ba00.mpr:      0.00000         --      Not in effect
  ba01.mpr:      0.00000         --      Not in effect
  ba02.mpr:      0.00000         --      Not in effect
  ba03.mpr:      0.00000         --      Not in effect
  ba04.mpr:      0.00000         --      Not in effect
  ba05.mpr:      0.00000         --      Not in effect
  ba06.mpr:      0.00000         --      Not in effect
  ba07.mpr:      0.00000         --      Not in effect
  ba08.mpr:      0.00000         --      Copied from ba07.mpr
  ba09.mpr:      0.00000         --      Copied from ba08.mpr
  ba10.mpr:      0.00000         --      Copied from ba09.mpr
  ba11.mpr:      0.00000         --      Copied from ba10.mpr
  ba12.mpr:      0.00000         --      Copied from ba11.mpr
```

BXMSRR   Basic personal exemption supplement reduction rate

DESCRIPTION

This is the proportion of net income above the level of the basic exemption (BXM) plus the
maximum supplement (BXMS) used to reduce the maximum supplement to the federal basic
personal tax credit (BXMS). This measure was introduced in the Federal Budget in 1998 and
cancelled in the 1999 Federal Budget. All filers are income tested (based on net income
imdepni) for receipt of the supplement to the basic exemption.

See also: BXMS BXMSPI imbtcs

CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.04000	--	Federal Income Tax 1998 – Schedule 13 Line 12
ba99.mpr:	0.04000	0.0%	Federal Income Tax 1999 – Schedule 13 & Line 307
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Not in effect
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

BYPNDL   N.B. Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a New Brunswick non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	1000.00	--	Federal Income Tax Form NB428 – 2000
ba01.mpr:	1000.00	0.0%	Federal Income Tax Form NB428 – 2001
ba02.mpr:	1000.00	0.0%	Federal Income Tax Form NB428 – 2002
ba03.mpr:	1000.00	0.0%	Federal Income Tax Form NB428 – 2003
ba04.mpr:	1000.00	0.0%	Federal Income Tax Form NB428 – 2004
ba05.mpr:	1000.00	0.0%	Federal Income Tax Form NB428 – 2005
ba06.mpr:	1000.00	0.0%	Federal Income Tax Form NB428 – 2006
ba07.mpr:	1000.00	0.0%	TD1NB E (07)
ba08.mpr:	1000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	1000.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	1000.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
ba11.mpr:    1000.00      0.0%   Grown from ba10.mpr using
                           NONE=1.0000
ba12.mpr:    1000.00      0.0%   Grown from ba11.mpr using
                           NONE=1.0000
```

CAMTFTCFLG   B.C. amt flag for provincial foreign tax credit

DESCRIPTION

When this flag is turned on, people in British Columbia who pay the alternative minimum tax
(imamtfg) are not eligible for the provincial foreign tax credit (idprvftc).

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

```
File/Year        Value     Growth  Source

 ba91.mpr:        0          --    Not in effect
 ba92.mpr:        0          --    Not in effect
 ba93.mpr:        0          --    Not in effect
 ba94.mpr:        0          --    Not in effect
 ba95.mpr:        0          --    Not in effect
 ba96.mpr:        0          --    Not in effect
 ba97.mpr:        0          --    Not in effect
 ba98.mpr:        0          --    Not in effect
 ba99.mpr:        0          --    Not in effect
 ba00.mpr:        0          --    Not in effect
 ba01.mpr:        0          --    Not in effect
 ba02.mpr:        0          --    Not in effect
 ba03.mpr:        0          --    Not in effect
 ba04.mpr:        1          --    Form T2036, 2004
 ba05.mpr:        1          --    Form T2036, 2005
 ba06.mpr:        1          --    Form T2036, 2006
```

```
ba07.mpr:    0                --    BC budget plan 2007, p.77
ba08.mpr:    0                --    Copied from ba07.mpr
ba09.mpr:    0                --    Copied from ba08.mpr
ba10.mpr:    0                --    Copied from ba09.mpr
ba11.mpr:    0                --    Copied from ba10.mpr
ba12.mpr:    0                --    Copied from ba11.mpr
```

CAMTOPT   B.C. alternative minimum tax option

DESCRIPTION

When British Columbia tax on taxable income is calculated (CTXFLG = 1), there are four options as to how to calculate the provincial minimum tax.

When CAMTOPT is set to 1, then no provincial alternative minimum tax or minimum tax carryover is calculated.

When CAMTOPT is set to 2, then a percentage (CAMTPCTF) of the additional federal tax triggered by the federal minimum tax (imamtprv) is added to the basic provincial tax (imbpt). The definition of imamtprv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using CAMTPCTF.

When CAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the CAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits. The provincial minimum tax carryover credit (impminco) is calculated using CAMTTX.

When CAMTOPT is set to 4, then a percentage (CAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using CAMTPCTM.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

CAMTPCTF   B.C. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When British Columbia tax on taxable income is calculated (CTXFLG=1) and CAMTOPT is set to 2, then a percentage (CAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.49500	--	Provincial Alternative Minimum Tax, Form 1219 – 2000
ba01.mpr:	0.49500	0.0%	Provincial Alternative Minimum Tax, Form T1219 – 2001
ba02.mpr:	0.37800	-23.6%	Provincial Alternative Minimum Tax, Form T1219 – 2002
ba03.mpr:	0.37800	0.0%	Federal Income Tax Form BC428 – 2003
ba04.mpr:	0.37800	0.0%	Federal Income Tax Form BC428 – 2004
ba05.mpr:	0.40300	6.6%	Federal Income Tax Form BC428 – 2005
ba06.mpr:	0.39700	-1.5%	Federal Income Tax Form BC428 – 2006
ba07.mpr:	0.39700	0.0%	Copied from ba06.mpr
ba08.mpr:	0.39700	0.0%	Copied from ba07.mpr
ba09.mpr:	0.39700	0.0%	Copied from ba08.mpr
ba10.mpr:	0.39700	0.0%	Copied from ba09.mpr
ba11.mpr:	0.39700	0.0%	Copied from ba10.mpr
ba12.mpr:	0.39700	0.0%	Copied from ba11.mpr

CAMTPCTM B.C. amt rate as pct of federal minimum tax amount

DESCRIPTION

When British Columbia tax on taxable income is calculated (CTXFLG=1) and CAMTOPT is set to 4, then a percentage (CAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr

```
ba09.mpr:      0.00000      --      Copied from ba08.mpr
ba10.mpr:      0.00000      --      Copied from ba09.mpr
ba11.mpr:      0.00000      --      Copied from ba10.mpr
ba12.mpr:      0.00000      --      Copied from ba11.mpr
```

CAMTTX   B.C. amt rate as tax on adjusted income

DESCRIPTION

When British Columbia tax on taxable income is calculated (CTXFLG=1) and CAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the CAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect

```
ba04.mpr:    0.00000       --    Not in effect
ba05.mpr:    0.00000       --    Not in effect
ba06.mpr:    0.00000       --    Not in effect
ba07.mpr:    0.00000       --    Copied from ba06.mpr
ba08.mpr:    0.00000       --    Copied from ba07.mpr
ba09.mpr:    0.00000       --    Copied from ba08.mpr
ba10.mpr:    0.00000       --    Copied from ba09.mpr
ba11.mpr:    0.00000       --    Copied from ba10.mpr
ba12.mpr:    0.00000       --    Copied from ba11.mpr
```

CAPGIR   Capital gains inclusion rate

DESCRIPTION

The proportion of gross capital gains (idicapg) that are treated as taxable.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax
txinet	Compute net income
txitax	Compute taxable income and individual credits
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.75000	--	Federal Income Tax 1991 – Schedule 3 & Line 127
ba92.mpr:	0.75000	0.0%	Federal Income Tax 1992 – Schedule 3 & Line 127
ba93.mpr:	0.75000	0.0%	Federal Income Tax 1993 – Schedule 3 & Line 127
ba94.mpr:	0.75000	0.0%	Federal Income Tax 1994 – Schedule 3 & Line 127

```
  ba95.mpr:     0.75000      0.0%   Federal Income Tax 1995 -
                                    Schedule 3 & Line 127
  ba96.mpr:     0.75000      0.0%   Federal Income Tax 1996 -
                                    Schedule 3 & Line 127
  ba97.mpr:     0.75000      0.0%   Federal Income Tax 1997 -
                                    Schedule 3 & Line 127
  ba98.mpr:     0.75000      0.0%   Federal Income Tax 1998 -
                                    Schedule 3 & Line 127
  ba99.mpr:     0.75000      0.0%   Federal Income Tax 1999 -
                                    Schedule 3 & Line 127
  ba00.mpr:     0.66667    -11.1%   Federal Income Tax 2000 -
                                    Schedule 3
  ba01.mpr:     0.50000    -25.0%   Federal Income Tax 2001 -
                                    Schedule 3 & Line 127
  ba02.mpr:     0.50000      0.0%   Federal Income Tax 2002 -
                                    Schedule 3 & Line 127
  ba03.mpr:     0.50000      0.0%   Federal Income Tax 2003 -
                                    Schedule 3 & Line 127
  ba04.mpr:     0.50000      0.0%   Federal Income Tax 2004 -
                                    Schedule 3 & Line 127
  ba05.mpr:     0.50000      0.0%   Federal Income Tax 2005 -
                                    Schedule 3 & Line 127
  ba06.mpr:     0.50000      0.0%   Federal Income Tax 2006 -
                                    Schedule 3 & Line 127
  ba07.mpr:     0.50000      0.0%   Copied from ba06.mpr
  ba08.mpr:     0.50000      0.0%   Copied from ba07.mpr
  ba09.mpr:     0.50000      0.0%   Copied from ba08.mpr
  ba10.mpr:     0.50000      0.0%   Copied from ba09.mpr
  ba11.mpr:     0.50000      0.0%   Copied from ba10.mpr
  ba12.mpr:     0.50000      0.0%   Copied from ba11.mpr
```

CAXM   B.C. Age Amount

DESCRIPTION

This is the maximum value of the British Columbia age non-refundable tax credit before any reductions are applied. The parameter is only used when a provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	3531.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	3587.00	1.6%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	3663.00	2.1%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	3725.00	1.7%	Federal Income Tax Form BC428 - 2003
ba04.mpr:	3822.00	2.6%	Federal Income Tax Form BC428 - 2004
ba05.mpr:	3891.00	1.8%	Federal Income Tax Form BC428 - 2005
ba06.mpr:	3972.00	2.1%	Federal Income Tax Form BC428 - 2006
ba07.mpr:	4048.00	1.9%	TD1BC E (07)
ba08.mpr:	4131.88	2.1%	Grown from ba07.mpr using CPIBC=1.020721
ba09.mpr:	4215.76	2.0%	Grown from ba08.mpr using CPIBC=1.020301
ba10.mpr:	4302.75	2.1%	Grown from ba09.mpr using CPIBC=1.020634

```
 ba11.mpr:     4386.63     1.9%   Grown from ba10.mpr using
                                  CPIBC=1.019495
 ba12.mpr:     4476.72     2.1%   Grown from ba11.mpr using
                                  CPIBC=1.020538
```

CAXRR   B.C. Age Amount credit reduction rate

DESCRIPTION

This parameter is the proportion of net income above a given threshold (CAXTD) which will
be deducted from the provincial non-refundable age tax credit amount (CAXM). The
parameter is only used when the British Columbia provincial tax on taxable income is
calculated (CTXFLG = 1).

See also impatxc, CAXTD.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000       --    Not in effect
 ba92.mpr:     0.00000       --    Not in effect
 ba93.mpr:     0.00000       --    Not in effect
 ba94.mpr:     0.00000       --    Not in effect
 ba95.mpr:     0.00000       --    Not in effect
 ba96.mpr:     0.00000       --    Not in effect
 ba97.mpr:     0.00000       --    Not in effect
 ba98.mpr:     0.00000       --    Not in effect
 ba99.mpr:     0.00000       --    Not in effect
 ba00.mpr:     0.15000       --    Federal Income Tax Form
                                   BC428 - 2000
```

```
ba01.mpr:     0.15000      0.0%   Federal Income Tax Form
                                  BC428 - 2001
ba02.mpr:     0.15000      0.0%   Federal Income Tax Form
                                  BC428 - 2002
ba03.mpr:     0.15000      0.0%   Federal Income Tax Form
                                  BC428 - 2003
ba04.mpr:     0.15000      0.0%   Federal Income Tax Form
                                  BC428 - 2004
ba05.mpr:     0.15000      0.0%   Federal Income Tax Form
                                  BC428 - 2005
ba06.mpr:     0.15000      0.0%   Federal Income Tax Form
                                  BC428 - 2006
ba07.mpr:     0.15000      0.0%   TD1BC-WS E (07)
ba08.mpr:     0.15000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.15000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.15000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.15000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.15000      0.0%   Copied from ba11.mpr
```

CAXTD   B.C. Age Amount net income turndown

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter. The parameter is only used when the British Columbia provincial tax on taxable income is calculated (CTXFLG = 1).

See also impatxc, CAXRR

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	26284.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	26705.00	1.6%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	27265.00	2.1%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	27729.00	1.7%	Federal Income Tax Form BC428 - 2003
ba04.mpr:	28450.00	2.6%	Federal Income Tax Form BC428 - 2004
ba05.mpr:	28962.00	1.8%	Federal Income Tax Form BC428 - 2005
ba06.mpr:	29570.00	2.1%	Federal Income Tax Form BC428 - 2006
ba07.mpr:	30132.00	1.9%	TD1BC E (07)
ba08.mpr:	30756.37	2.1%	Grown from ba07.mpr using CPIBC=1.020721
ba09.mpr:	31380.76	2.0%	Grown from ba08.mpr using CPIBC=1.020301
ba10.mpr:	32028.27	2.1%	Grown from ba09.mpr using CPIBC=1.020634
ba11.mpr:	32652.66	1.9%	Grown from ba10.mpr using CPIBC=1.019495
ba12.mpr:	33323.28	2.1%	Grown from ba11.mpr using CPIBC=1.020538

DESCRIPTION

This parameter represents the basic exemption when British Columbia tax is calculated as a tax on taxable income. It is only calculated when CTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	7531.00	--	Federal Income Tax Form BC428 – 2000
ba01.mpr:	8000.00	6.2%	Federal Income Tax Form BC428 – 2001
ba02.mpr:	8168.00	2.1%	Federal Income Tax Form BC428 – 2002
ba03.mpr:	8307.00	1.7%	Federal Income Tax Form BC428 – 2003
ba04.mpr:	8523.00	2.6%	Federal Income Tax Form BC428 – 2004
ba05.mpr:	8676.00	1.8%	Federal Income Tax Form BC428 – 2005

```
ba06.mpr:      8858.00       2.1%    Federal Income Tax Form
                                     BC428 - 2006
ba07.mpr:      9027.00       1.9%    TD1BC E (07)
ba08.mpr:      9214.05       2.1%    Grown from ba07.mpr using
                                     CPIBC=1.020721
ba09.mpr:      9401.10       2.0%    Grown from ba08.mpr using
                                     CPIBC=1.020301
ba10.mpr:      9595.08       2.1%    Grown from ba09.mpr using
                                     CPIBC=1.020634
ba11.mpr:      9782.14       1.9%    Grown from ba10.mpr using
                                     CPIBC=1.019495
ba12.mpr:      9983.05       2.1%    Grown from ba11.mpr using
                                     CPIBC=1.020538
```

CCEAEMPF   CCEA fraction of employment income (Limit `B')

DESCRIPTION

A fraction of earned income which sets a level used to determine the allowable CCEA
deduction. (Limit "B").

CROSS REFERENCE

Function   **Description**

txccea   Compute child care expense allowance

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.66667        --     Federal Income Tax 1991 -
                                     Line 214 & FORM T778
ba92.mpr:      0.66667       0.0%    Federal Income Tax 1992 -
                                     Line 214 & FORM T778
ba93.mpr:      0.66667       0.0%    Federal Income Tax 1993 -
                                     Line 214 & FORM T778
```

```
ba94.mpr:      0.66667      0.0%   Federal Income Tax 1994 –
                                   Line 214 & FORM T778
ba95.mpr:      0.66667      0.0%   Federal Income Tax 1995 –
                                   Line 214 & FORM T778
ba96.mpr:      0.66667      0.0%   Federal Income Tax 1996 –
                                   Line 214 & FORM T778
ba97.mpr:      0.66667      0.0%   Federal Income Tax 1997 –
                                   Line 214 & FORM T778
ba98.mpr:      0.66667      0.0%   Federal Income Tax 1998 –
                                   Line 214 & FORM T778
ba99.mpr:      0.66667      0.0%   Federal Income Tax 1999 –
                                   Line 214 & FORM T778
ba00.mpr:      0.66667      0.0%   Federal Income Tax 2000 –
                                   Line 214 & FORM T778
ba01.mpr:      0.66667      0.0%   Federal Income Tax 2001 –
                                   Line 214 & FORM T778
ba02.mpr:      0.66667      0.0%   Federal Income Tax 2002 –
                                   Line 214 & FORM T778
ba03.mpr:      0.66667      0.0%   Federal Income Tax 2003 –
                                   Line 214 & FORM T778
ba04.mpr:      0.66667      0.0%   Federal Income Tax 2004 –
                                   Line 214 & FORM T778
ba05.mpr:      0.66667      0.0%   Federal Income Tax 2005 –
                                   Line 214 & FORM T778
ba06.mpr:      0.66667      0.0%   Federal Income Tax 2006 –
                                   Line 214 & FORM T778
ba07.mpr:      0.66667      0.0%   Copied from ba06.mpr
ba08.mpr:      0.66667      0.0%   Copied from ba07.mpr
ba09.mpr:      0.66667      0.0%   Copied from ba08.mpr
ba10.mpr:      0.66667      0.0%   Copied from ba09.mpr
ba11.mpr:      0.66667      0.0%   Copied from ba10.mpr
ba12.mpr:      0.66667      0.0%   Copied from ba11.mpr
```

CCEAOAGE   CCEA Maximum eligible age for oldest child

DESCRIPTION

The child care expense allowance has two different levels of deductions depending on the child's age. This parameter sets the age of children above which child care expenses may not be claimed. Children below CCEAOAGE but above age 6 have their child care expense allowance imccea calculated with 'Limit C' set to CCEAOLD.

See also: CCEAYNG CCEAOLD

CROSS REFERENCE

Function	Description
txccea	Compute child care expense allowance
txqcalc	Calculate income tax (Quebec)
txqccea	Compute child care expense allowance (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	14	--	Federal Income Tax 1991
ba92.mpr:	14	--	Federal Income Tax 1992
ba93.mpr:	14	--	Federal Income Tax 1993
ba94.mpr:	14	--	Federal Income Tax 1994
ba95.mpr:	14	--	Federal Income Tax 1995
ba96.mpr:	16	--	Federal Income Tax 1996 – Line 214 & FORM T778
ba97.mpr:	16	--	Federal Income Tax 1997 – Line 214 & FORM T778
ba98.mpr:	16	--	Federal Income Tax 1998 – Line 214 & FORM T778
ba99.mpr:	16	--	Federal Income Tax 1999 – Line 214 & FORM T778
ba00.mpr:	16	--	Federal Income Tax 2000 – Line 214 & FORM T778
ba01.mpr:	16	--	Federal Income Tax 2001 – Line 214 & FORM T778
ba02.mpr:	16	--	Federal Income Tax 2002 – Line 214 & FORM T778
ba03.mpr:	16	--	Federal Income Tax 2003 – Line 214 & FORM T778
ba04.mpr:	16	--	Federal Income Tax 2004 – Line 214 & FORM T778
ba05.mpr:	16	--	Federal Income Tax 2005 – Line 214 & FORM T778
ba06.mpr:	16	--	Federal Income Tax 2006 – Line 214 & FORM T778
ba07.mpr:	16	--	Copied from ba06.mpr
ba08.mpr:	16	--	Copied from ba07.mpr

```
ba09.mpr:    16              --     Copied from ba08.mpr
ba10.mpr:    16              --     Copied from ba09.mpr
ba11.mpr:    16              --     Copied from ba10.mpr
ba12.mpr:    16              --     Copied from ba11.mpr
```

CCEAOLD   CCEA old child limit

DESCRIPTION

Upper limit of the amount that can be claimed for older children. Used when applying limit "C" on the amount of CCE to be claimed. This dollar amount is applied to children between the ages of 7 and CCEAOAGE, or over CCEAOAGE with a severe and prolonged mental or physical impairment.

CROSS REFERENCE

Function   **Description**

txccea   Compute child care expense allowance

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    2000.00         --    Federal Income Tax 1991 –
                         Line 214 & FORM T778
 ba92.mpr:    2000.00       0.0%    Federal Income Tax 1992 –
                         Line 214 & FORM T778
 ba93.mpr:    3000.00      50.0%    Federal Income Tax 1993 –
                         Line 214 & FORM T778
 ba94.mpr:    3000.00       0.0%    Federal Income Tax 1994 –
                         Line 214 & FORM T778
 ba95.mpr:    3000.00       0.0%    Federal Income Tax 1995 –
                         Line 214 & FORM T778
 ba96.mpr:    3000.00       0.0%    Federal Income Tax 1996 –
                         Line 214 & FORM T778
 ba97.mpr:    3000.00       0.0%    Federal Income Tax 1997 –
                         Line 214 & FORM T778
```

```
ba98.mpr:      4000.00      33.3%   Federal Income Tax 1998 -
                                    Line 214 & FORM T778
ba99.mpr:      4000.00       0.0%   Federal Income Tax 1999 -
                                    Line 214 & FORM T778
ba00.mpr:      4000.00       0.0%   Federal Income Tax 2000 -
                                    Line 214 & FORM T778
ba01.mpr:      4000.00       0.0%   Federal Income Tax 2001 -
                                    Line 214 & FORM T778
ba02.mpr:      4000.00       0.0%   Federal Income Tax 2002 -
                                    Line 214 & FORM T778
ba03.mpr:      4000.00       0.0%   Federal Income Tax 2003 -
                                    Line 214 & FORM T778
ba04.mpr:      4000.00       0.0%   Federal Income Tax 2004 -
                                    Line 214 & FORM T778
ba05.mpr:      4000.00       0.0%   Federal Income Tax 2005 -
                                    Line 214 & FORM T778
ba06.mpr:      4000.00       0.0%   Federal Income Tax 2006 -
                                    Line 214 & FORM T778
ba07.mpr:      4000.00       0.0%   Grown from ba06.mpr using
                                    NONE=1.0000
ba08.mpr:      4000.00       0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:      4000.00       0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      4000.00       0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      4000.00       0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      4000.00       0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

CCEATFLG   CCEA eligible->claimable transformation activation flag

DESCRIPTION

Activates the child orientated expense variable in txccea. This redistributes expenses allowed
back to the children by reducing the amount claimed for each child. When set to "1", actual
expenses in the Survey of Household Spending data (idccet) are used and subjected to Limits
"A", "B" and "C". When set to "0", value is determined by idccett.

CROSS REFERENCE

Function	Description
txccea	Compute child care expense allowance
txqcalc	Calculate income tax (Quebec)
txqccea	Compute child care expense allowance (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	FLAG
ba92.mpr:	1	--	FLAG
ba93.mpr:	1	--	FLAG
ba94.mpr:	1	--	FLAG
ba95.mpr:	1	--	FLAG
ba96.mpr:	1	--	FLAG
ba97.mpr:	1	--	FLAG
ba98.mpr:	1	--	FLAG
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	FLAG
ba01.mpr:	1	--	FLAG
ba02.mpr:	1	--	FLAG
ba03.mpr:	1	--	FLAG
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr
ba06.mpr:	1	--	Copied from ba05.mpr
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

DESCRIPTION

When CCEATFLG is set to 1, this parameter is used to account for the under- or overreporting of child care expenses (ie., to ensure congruence with known tax expenditure). Sets the fraction of total claim applied.

CROSS REFERENCE

Function	Description
txccea	Compute child care expense allowance
txqcalc	Calculate income tax (Quebec)
txqccea	Compute child care expense allowance (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1.00000	--	User
ba92.mpr:	1.00000	0.0%	User
ba93.mpr:	1.00000	0.0%	User
ba94.mpr:	1.00000	0.0%	User
ba95.mpr:	1.00000	0.0%	User
ba96.mpr:	1.00000	0.0%	User
ba97.mpr:	1.00000	0.0%	User
ba98.mpr:	1.00000	0.0%	User
ba99.mpr:	1.00000	0.0%	User
ba00.mpr:	1.00000	0.0%	User
ba01.mpr:	1.00000	0.0%	User
ba02.mpr:	1.00000	0.0%	User
ba03.mpr:	1.00000	0.0%	User
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00000	0.0%	Copied from ba04.mpr
ba06.mpr:	1.00000	0.0%	Copied from ba05.mpr
ba07.mpr:	1.00000	0.0%	Copied from ba06.mpr
ba08.mpr:	1.00000	0.0%	Copied from ba07.mpr

```
ba09.mpr:      1.00000        0.0%    Copied from ba08.mpr
ba10.mpr:      1.00000        0.0%    Copied from ba09.mpr
ba11.mpr:      1.00000        0.0%    Copied from ba10.mpr
ba12.mpr:      1.00000        0.0%    Copied from ba11.mpr
```

CCEATLL   CCEA eligible->claimable lower limit

DESCRIPTION

Adjustment parameter to eliminate individuals assumed not to claim. Sets the lower limit of expenses reported in Greenbook data which will be entered as a child care expense claim.

CROSS REFERENCE

Function   **Description**

txccea   Compute child care expense allowance
txqcalc   Calculate income tax (Quebec)
txqccea   Compute child care expense allowance (Quebec)

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      50.00           --     SPSD/M Development Team
ba92.mpr:      50.00          0.0%    SPSD/M Development Team
ba93.mpr:      50.00          0.0%    SPSD/M Development Team
ba94.mpr:      50.00          0.0%    SPSD/M Development Team
ba95.mpr:      50.00          0.0%    SPSD/M Development Team
ba96.mpr:      50.00          0.0%    SPSD/M Development Team
ba97.mpr:      50.00          0.0%    SPSD/M Development Team
ba98.mpr:      50.00          0.0%    SPSD/M Development Team
ba99.mpr:      50.00          0.0%    SPSD/M Development Team
ba00.mpr:      50.00          0.0%    SPSD/M Development Team
ba01.mpr:      50.00          0.0%    SPSD/M Development Team
ba02.mpr:      50.00          0.0%    SPSD/M Development Team
ba03.mpr:      50.00          0.0%    SPSD/M Development Team
```

```
ba04.mpr:     50.00          0.0%   Grown from ba03.mpr using
                                     NONE=1.0000
ba05.mpr:     50.00          0.0%   Grown from ba04.mpr using
                                     NONE=1.0000
ba06.mpr:     50.00          0.0%   Grown from ba05.mpr using
                                     NONE=1.0000
ba07.mpr:     50.00          0.0%   Grown from ba06.mpr using
                                     NONE=1.0000
ba08.mpr:     50.00          0.0%   Grown from ba07.mpr using
                                     NONE=1.0000
ba09.mpr:     50.00          0.0%   Grown from ba08.mpr using
                                     NONE=1.0000
ba10.mpr:     50.00          0.0%   Grown from ba09.mpr using
                                     NONE=1.0000
ba11.mpr:     50.00          0.0%   Grown from ba10.mpr using
                                     NONE=1.0000
ba12.mpr:     50.00          0.0%   Grown from ba11.mpr using
                                     NONE=1.0000
```

CCEAYNG   CCEA young child limit

DESCRIPTION

Upper limit of the amount that can be claimed for younger children. Used when applying
limit "C" on the amount of CCE to be claimed. This dollar amount is applied to children up
to the age of 7 and those over 7 with a severe and prolonged mental or physical impairment

CROSS REFERENCE

Function	Description
txccea	Compute child care expense allowance

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	4000.00	--	Federal Income Tax 1991 – Line 214 & FORM T778
ba92.mpr:	4000.00	0.0%	Federal Income Tax 1992 – Line 214 & FORM T778
ba93.mpr:	5000.00	25.0%	Federal Income Tax 1993 – Line 214 & FORM T778
ba94.mpr:	5000.00	0.0%	Federal Income Tax 1994 – Line 214 & FORM T778
ba95.mpr:	5000.00	0.0%	Federal Income Tax 1995 – Line 214 & FORM T778
ba96.mpr:	5000.00	0.0%	Federal Income Tax 1996 – Line 214 & FORM T778
ba97.mpr:	5000.00	0.0%	Federal Income Tax 1997 – Line 214 & FORM T778
ba98.mpr:	7000.00	40.0%	Federal Income Tax 1998 – Line 214 & FORM T778
ba99.mpr:	7000.00	0.0%	Federal Income Tax 1999 – Line 214 & FORM T778
ba00.mpr:	7000.00	0.0%	Federal Income Tax 2000 – Line 214 & FORM T778
ba01.mpr:	7000.00	0.0%	Federal Income Tax 2001 – Line 214 & FORM T778
ba02.mpr:	7000.00	0.0%	Federal Income Tax 2002 – Line 214 & FORM T778
ba03.mpr:	7000.00	0.0%	Federal Income Tax 2003 – Line 214 & FORM T778
ba04.mpr:	7000.00	0.0%	Federal Income Tax 2004 – Line 214 & FORM T778
ba05.mpr:	7000.00	0.0%	Federal Income Tax 2005 – Line 214 & FORM T778
ba06.mpr:	7000.00	0.0%	Federal Income Tax 2006 – Line 214 & FORM T778
ba07.mpr:	7000.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	7000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	7000.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	7000.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
ba11.mpr:    7000.00      0.0%  Grown from ba10.mpr using
                                NONE=1.0000
ba12.mpr:    7000.00      0.0%  Grown from ba11.mpr using
                                NONE=1.0000
```

CCEPTFLG   CCE part-time student flag

DESCRIPTION

When this flag is set to 1, part-time students are treated in a similar manner as full time
students regarding the calculation of the Child Care Expense amount. When activated, the
number of months of part time study is considered in the calculation of the allowable
deduction.

CROSS REFERENCE

Function   **Description**

txccea   Compute child care expense allowance

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0                --    Not in effect
ba92.mpr:     0                --    Not in effect
ba93.mpr:     0                --    Not in effect
ba94.mpr:     0                --    Not in effect
ba95.mpr:     0                --    Not in effect
ba96.mpr:     0                --    Not in effect
ba97.mpr:     0                --    Not in effect
ba98.mpr:     1                --    Federal Income Tax 1998 -
                                     Line 214 & FORM T778
ba99.mpr:     1                --    Federal Income Tax 1999 -
                                     Line 214 & FORM T778
ba00.mpr:     1                --    Federal Income Tax 2000 -
                                     Line 214 & FORM T778
```

```
ba01.mpr:    1              --    Federal Income Tax 2001 -
                 Line 214 & FORM T778
ba02.mpr:    1              --    Federal Income Tax 2002 -
                 Line 214 & FORM T778
ba03.mpr:    1              --    Federal Income Tax 2003 -
                 Line 214 & FORM T778
ba04.mpr:    1              --    Federal Income Tax 2004 -
                 Line 214 & FORM T778
ba05.mpr:    1              --    Federal Income Tax 2005 -
                 Line 214 & FORM T778
ba06.mpr:    1              --    Federal Income Tax 2006 -
                 Line 214 & FORM T778
ba07.mpr:    1              --    Copied from ba06.mpr
ba08.mpr:    1              --    Copied from ba07.mpr
ba09.mpr:    1              --    Copied from ba08.mpr
ba10.mpr:    1              --    Copied from ba09.mpr
ba11.mpr:    1              --    Copied from ba10.mpr
ba12.mpr:    1              --    Copied from ba11.mpr
```

CCEROPT   Child care expense deduction recipient [1=mother,2=lower income]

DESCRIPTION

Valid values are 1, to attribute the Child Care Expense Deduction or Tax Credit to the spouse
(taken by SPSM to be the mother) if present or 2 to attribute the Child Care Expense
Deduction (imccea) to the spouse with the lower net income.

CROSS REFERENCE

Function   **Description**

txccea   Compute child care expense allowance

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    2              --    OPTION
```

```
ba92.mpr:     2              --    OPTION
ba93.mpr:     2              --    OPTION
ba94.mpr:     2              --    OPTION
ba95.mpr:     2              --    OPTION
ba96.mpr:     2              --    OPTION
ba97.mpr:     2              --    OPTION
ba98.mpr:     2              --    OPTION
ba99.mpr:     2              --    OPTION
ba00.mpr:     2              --    OPTION
ba01.mpr:     2              --    OPTION
ba02.mpr:     2              --    OPTION
ba03.mpr:     2              --    OPTION
ba04.mpr:     2              --    OPTION
ba05.mpr:     2              --    OPTION
ba06.mpr:     2              --    OPTION
ba07.mpr:     2              --    Copied from ba06.mpr
ba08.mpr:     2              --    Copied from ba07.mpr
ba09.mpr:     2              --    Copied from ba08.mpr
ba10.mpr:     2              --    Copied from ba09.mpr
ba11.mpr:     2              --    Copied from ba10.mpr
ba12.mpr:     2              --    Copied from ba11.mpr
```

CCESFLAG   CCE full-time student flag

DESCRIPTION

When this flag is set to 1, for full-time students who are single parents or where both parents are students, the Child Care Expense deduction is applied to all income (imicnet) as opposed to earned income.   CCEAEMPF is then applied to total income in these cases. The deduction must be smaller than the number of weeks in school full-time plus the number of months in school part time (when CCEPTFLG is activated) times the sum of CCESOLD times the number of eligible children 7 and over and CCESYNG times the number of children under 7.

CROSS REFERENCE

Function	Description
txccea	Compute child care expense allowance

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	1	--	Federal Income Tax 1996 – Line 214 & FORM T778
ba97.mpr:	1	--	FLAG
ba98.mpr:	1	--	FLAG
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	FLAG
ba01.mpr:	1	--	Federal Income Tax 2001 – Line 214 & FORM T778
ba02.mpr:	1	--	Federal Income Tax 2002 – Line 214 & FORM T778
ba03.mpr:	1	--	Federal Income Tax 2003 – Line 214 & FORM T778
ba04.mpr:	1	--	Federal Income Tax 2004 – Line 214 & FORM T778
ba05.mpr:	1	--	Federal Income Tax 2005 – Line 214 & FORM T778
ba06.mpr:	1	--	Federal Income Tax 2006 – Line 214 & FORM T778
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

CCESOLD   CCEA old child limit for full-time students

DESCRIPTION

When CCESFLAG is set to 1, full-time students can deduct child care expenses, up to a certain limit. The deduction must be smaller than the number of weeks in school full-time times the sum of CCESOLD times the number of eligible children 7 and over and CCESYNG times the number of children under 7.

CROSS REFERENCE

Function	Description
txccea	Compute child care expense allowance

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	90.00	--	Form T778, lines 10 & 16
ba97.mpr:	90.00	0.0%	Form T778, lines 10 & 16
ba98.mpr:	100.00	11.1%	Form T778, lines 10 & 17
ba99.mpr:	100.00	0.0%	Federal Income Tax 1999 – FORM T778 - Lines 10 & 17
ba00.mpr:	100.00	0.0%	Federal Income Tax 1999 – FORM T778 - Lines 10 & 17
ba01.mpr:	100.00	0.0%	Federal Income Tax 2001 – Line 214 & FORM T778
ba02.mpr:	100.00	0.0%	Federal Income Tax 2002 – Line 214 & FORM T778
ba03.mpr:	100.00	0.0%	Federal Income Tax 2003 – Line 214 & FORM T778
ba04.mpr:	100.00	0.0%	Federal Income Tax 2004 – Line 214 & FORM T778
ba05.mpr:	100.00	0.0%	Federal Income Tax 2005 – Line 214 & FORM T778
ba06.mpr:	100.00	0.0%	Federal Income Tax 2006 – Line 214 & FORM T778
ba07.mpr:	100.00	0.0%	Copied from ba06.mpr
ba08.mpr:	100.00	0.0%	Copied from ba07.mpr
ba09.mpr:	100.00	0.0%	Copied from ba08.mpr
ba10.mpr:	100.00	0.0%	Copied from ba09.mpr
ba11.mpr:	100.00	0.0%	Copied from ba10.mpr

```
   ba12.mpr:    100.00         0.0%   Copied from ba11.mpr
```

CCESYNG   CCEA young child limit for full-time students

DESCRIPTION

When CCESFLAG is set to 1, full-time students can deduct child care expenses, up to a certain limit. The deduction must be smaller than the number of weeks in school full-time times the sum of CCESOLD times the number of eligible children 7 and over and CCESYNG times the number of children under 7.

CROSS REFERENCE

Function   **Description**

txccea   Compute child care expense allowance

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00           --     Not in effect
 ba92.mpr:    0.00           --     Not in effect
 ba93.mpr:    0.00           --     Not in effect
 ba94.mpr:    0.00           --     Not in effect
 ba95.mpr:    0.00           --     Not in effect
 ba96.mpr:    150.00         --     Form T778, lines 9 & 15
 ba97.mpr:    150.00        0.0%    Form T778, lines 9 & 15
 ba98.mpr:    175.00        16.7%   Form T778, lines 9 & 16
 ba99.mpr:    175.00         0.0%   Federal Income Tax 1999 -
                                    FORM T778 - Lines 9 & 16
 ba00.mpr:    175.00         0.0%   Federal Income Tax 1999 -
                                    FORM T778 - Lines 9 & 16
 ba01.mpr:    175.00         0.0%   Federal Income Tax 2001 -
                                    Line 214 & FORM T778
 ba02.mpr:    175.00         0.0%   Federal Income Tax 2002 -
                                    Line 214 & FORM T778
```

```
ba03.mpr:    175.00       0.0%   Federal Income Tax 2003 -
                                 Line 214 & FORM T778
ba04.mpr:    175.00       0.0%   Federal Income Tax 2004 -
                                 Line 214 & FORM T778
ba05.mpr:    175.00       0.0%   Federal Income Tax 2005 -
                                 Line 214 & FORM T778
ba06.mpr:    175.00       0.0%   Federal Income Tax 2006 -
                                 Line 214 & FORM T778
ba07.mpr:    175.00       0.0%   Copied from ba06.mpr
ba08.mpr:    175.00       0.0%   Copied from ba07.mpr
ba09.mpr:    175.00       0.0%   Copied from ba08.mpr
ba10.mpr:    175.00       0.0%   Copied from ba09.mpr
ba11.mpr:    175.00       0.0%   Copied from ba10.mpr
ba12.mpr:    175.00       0.0%   Copied from ba11.mpr
```

CCEZOPT   CCE young kid optimization rules [1=use, 2=zero, 3=optimize]

DESCRIPTION

This parameter is used to control the method by which child care expenses are handled for the calculation of the child tax credit/federal child benefits and child care exemption. When CCEZOPT is set to 1 then the family will always claim their child care expenses. When CCEZOPT is set to 2 then a family's child care expenses will never be claimed. When CCEZOPT is set to 3 then the function cceopt will be invoked to maximize the value of combined child care expense credits and the child tax credit/federal child benefits.

CROSS REFERENCE

Function	Description
cceopt	Multiple calls of tax/transfer calculator
txccea	Compute child care expense allowance

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	3	--	OPTION

```
ba92.mpr:      3              --    OPTION
ba93.mpr:      3              --    OPTION
ba94.mpr:      3              --    OPTION
ba95.mpr:      3              --    OPTION
ba96.mpr:      3              --    OPTION
ba97.mpr:      3              --    OPTION
ba98.mpr:      3              --    OPTION
ba99.mpr:      3              --    OPTION
ba00.mpr:      3              --    OPTION
ba01.mpr:      3              --    OPTION
ba02.mpr:      3              --    OPTION
ba03.mpr:      3              --    OPTION
ba04.mpr:      3              --    OPTION
ba05.mpr:      3              --    OPTION
ba06.mpr:      3              --    OPTION
ba07.mpr:      1              --    OPTION
ba08.mpr:      1              --    Copied from ba07.mpr
ba09.mpr:      1              --    Copied from ba08.mpr
ba10.mpr:      1              --    Copied from ba09.mpr
ba11.mpr:      1              --    Copied from ba10.mpr
ba12.mpr:      1              --    Copied from ba11.mpr
```

CCGTC   B.C. Caregiver Tax Credit

DESCRIPTION

CCGTC multiplied by CPNTCR is the maximum amount of the British Columbia Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (CTXFLG = 1).

For more explanation see CCGTCFLG.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	2386.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	2424.00	1.6%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	3574.00	47.4%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	3634.00	1.7%	Federal Income Tax Form BC428 - 2003
ba04.mpr:	3730.00	2.6%	Federal Income Tax Form BC428 - 2004
ba05.mpr:	3796.00	1.8%	Federal Income Tax Form BC428 - 2005
ba06.mpr:	3877.00	2.1%	Federal Income Tax Form BC428 - 2006
ba07.mpr:	3949.00	1.9%	TD1BC E (07)
ba08.mpr:	4030.83	2.1%	Grown from ba07.mpr using CPIBC=1.020721
ba09.mpr:	4112.66	2.0%	Grown from ba08.mpr using CPIBC=1.020301
ba10.mpr:	4197.52	2.1%	Grown from ba09.mpr using CPIBC=1.020634
ba11.mpr:	4279.35	1.9%	Grown from ba10.mpr using CPIBC=1.019495
ba12.mpr:	4367.24	2.1%	Grown from ba11.mpr using CPIBC=1.020538

CCGTCFLG   B.C. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the British Columbia Caregiver Tax Credit (impcgtc) is activated by the flag CCGTCFLG.

The Caregiver Tax Credit (impcgtc) provides additional tax assistance to individuals who provide in-home care for relatives. Eligible recipients include individuals residing with and providing in-home care for a parent or grandparent over 65 years of age, or for an infirm dependent relative.

The parameter CCGTCOPT provides users with the option to use the greenbook value of the Caregiver amount (idcgtc from Line 315 and Schedule 12 in the General Tax Guide) or to give the maximum (CCGTC) if idcgtc is greater than 0.

This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect

```
ba00.mpr:    1              --    Federal Income Tax Form
                            BC428 - 2000
ba01.mpr:    1              --    Federal Income Tax Form
                            BC428 - 2001
ba02.mpr:    1              --    Federal Income Tax Form
                            BC428 - 2002
ba03.mpr:    1              --    Federal Income Tax Form
                            BC428 - 2003
ba04.mpr:    1              --    Federal Income Tax Form
                            BC428 - 2004
ba05.mpr:    1              --    Federal Income Tax Form
                            BC428 - 2005
ba06.mpr:    1              --    Federal Income Tax Form
                            BC428 - 2006
ba07.mpr:    1              --    TD1BC E (07)
ba08.mpr:    1              --    Copied from ba07.mpr
ba09.mpr:    1              --    Copied from ba08.mpr
ba10.mpr:    1              --    Copied from ba09.mpr
ba11.mpr:    1              --    Copied from ba10.mpr
ba12.mpr:    1              --    Copied from ba11.mpr
```

CCGTCOPT   B.C. Caregiver Tax Credit Option (1=max, 2=greenbook)

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers
Tax Credit (impcgtc).   A value of 1 results in applying the maximum value (CCGTC) if the
filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To
use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2.
This non-refundable tax credit is only calculated when the provincial tax on taxable income
is calculated (CTXFLG = 1) and the provincial caregivers tax credit is activated
(CCGTCFLG = 1).

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect
ba93.mpr:	1	--	Not in effect
ba94.mpr:	1	--	Not in effect
ba95.mpr:	1	--	Not in effect
ba96.mpr:	1	--	Not in effect
ba97.mpr:	1	--	Not in effect
ba98.mpr:	1	--	Not in effect
ba99.mpr:	1	--	Not in effect
ba00.mpr:	1	--	OPTION
ba01.mpr:	1	--	OPTION
ba02.mpr:	1	--	OPTION
ba03.mpr:	1	--	OPTION
ba04.mpr:	1	--	OPTION
ba05.mpr:	1	--	OPTION
ba06.mpr:	1	--	OPTION
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

CCHATL1   B.C. Charitable Donations amount level 1

DESCRIPTION

The level above which the proportion of British Columbia Charitable Donations and Gifts to the Crown (imchara) may be claimed as a tax credit increases. The parameter is only used when the provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	200.00	0.0%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	200.00	0.0%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	200.00	0.0%	Federal Income Tax Form BC428 - 2003
ba04.mpr:	200.00	0.0%	Federal Income Tax Form BC428 - 2004
ba05.mpr:	200.00	0.0%	Federal Income Tax Form BC428 - 2005
ba06.mpr:	200.00	0.0%	Federal Income Tax Form BC428 - 2006
ba07.mpr:	200.00	0.0%	B.C. News Release NW2007/01/09
ba08.mpr:	200.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	200.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	200.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
 ba11.mpr:    200.00         0.0%   Grown from ba10.mpr using
                             NONE=1.0000
 ba12.mpr:    200.00         0.0%   Grown from ba11.mpr using
                             NONE=1.0000
```

CCHATR1   B.C. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (CCHATL1) that may be claimed
as a British Columbia non-refundable tax credit. The parameter is only used when the
provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.08400	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	0.07300	-13.1%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	0.06050	-17.1%	Federal Income Tax Form BC428 - 2002

```
ba03.mpr:     0.06050       0.0%   Federal Income Tax Form
                                   BC428 - 2003
ba04.mpr:     0.06050       0.0%   Federal Income Tax Form
                                   BC428 - 2004
ba05.mpr:     0.06050       0.0%   Federal Income Tax Form
                                   BC428 - 2005
ba06.mpr:     0.06050       0.0%   Federal Income Tax Form
                                   BC428 - 2006
ba07.mpr:     0.05700      -5.8%   BC Budget 2007 - Budget
                                   Plan, Tax Measures
ba08.mpr:     0.05350      -6.1%   BC Budget 2007 - Budget
                                   Plan, Tax Measures
ba09.mpr:     0.05350       0.0%   Copied from ba08.mpr
ba10.mpr:     0.05350       0.0%   Copied from ba09.mpr
ba11.mpr:     0.05350       0.0%   Copied from ba10.mpr
ba12.mpr:     0.05350       0.0%   Copied from ba11.mpr
```

CCHATR2   B.C. Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (CCHATL1) that may be claimed
as a British Columbia non-refundable tax credit. The parameter is only used when the
provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect

```
ba94.mpr:     0.00000        --     Not in effect
ba95.mpr:     0.00000        --     Not in effect
ba96.mpr:     0.00000        --     Not in effect
ba97.mpr:     0.00000        --     Not in effect
ba98.mpr:     0.00000        --     Not in effect
ba99.mpr:     0.00000        --     Not in effect
ba00.mpr:     0.14350        --     Federal Income Tax Form
                                    BC428 - 2000
ba01.mpr:     0.16700      16.4%    Federal Income Tax Form
                                    BC428 - 2001
ba02.mpr:     0.14700     -12.0%    Federal Income Tax Form
                                    BC428 - 2002
ba03.mpr:     0.14700       0.0%    Federal Income Tax Form
                                    BC428 - 2003
ba04.mpr:     0.14700       0.0%    Federal Income Tax Form
                                    BC428 - 2004
ba05.mpr:     0.14700       0.0%    Federal Income Tax Form
                                    BC428 - 2005
ba06.mpr:     0.14700       0.0%    Federal Income Tax Form
                                    BC428 - 2006
ba07.mpr:     0.14700       0.0%    Payroll Deductions Formulas
                                    2007 - T4127
ba08.mpr:     0.14700       0.0%    Copied from ba07.mpr
ba09.mpr:     0.14700       0.0%    Copied from ba08.mpr
ba10.mpr:     0.14700       0.0%    Copied from ba09.mpr
ba11.mpr:     0.14700       0.0%    Copied from ba10.mpr
ba12.mpr:     0.14700       0.0%    Copied from ba11.mpr
```

CDTCR   B.C. dividend tax credit rate

DESCRIPTION

The British Columbia dividend tax credit for dividends from small (other than eligible) corporations is calculated as taxable dividends from small (other than eligible) corporations (imisdivt) times this proportion.   The total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (CTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.06600	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	0.05900	-10.6%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	0.05100	-13.6%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	0.05100	0.0%	Federal Income Tax Form BC428 - 2003
ba04.mpr:	0.05100	0.0%	Federal Income Tax Form BC428 - 2004
ba05.mpr:	0.05100	0.0%	Federal Income Tax Form BC428 - 2005
ba06.mpr:	0.05100	0.0%	Federal Income Tax Form BC428 - 2006
ba07.mpr:	0.05100	0.0%	Copied from ba06.mpr
ba08.mpr:	0.05100	0.0%	Copied from ba07.mpr
ba09.mpr:	0.05100	0.0%	Copied from ba08.mpr
ba10.mpr:	0.05100	0.0%	Copied from ba09.mpr
ba11.mpr:	0.05100	0.0%	Copied from ba10.mpr
ba12.mpr:	0.05100	0.0%	Copied from ba11.mpr

CDTCRLC   B.C. dividend tax credit rate from large (eligible) corporations

DESCRIPTION

The British Columbia dividend tax credit for dividends from large (eligible) corporations is calculated as taxable dividends from large (eligible) corporations (imildivt) times this proportion.   The total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (CTXFLG = 1).

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.06600	--	Federal Income Tax Form BC428 – 2000
ba01.mpr:	0.05900	-10.6%	Federal Income Tax Form BC428 – 2001
ba02.mpr:	0.05100	-13.6%	Federal Income Tax Form BC428 – 2002
ba03.mpr:	0.05100	0.0%	Federal Income Tax Form BC428 – 2003

```
 ba04.mpr:      0.05100      0.0%   Federal Income Tax Form
                                    BC428 - 2004
 ba05.mpr:      0.05100      0.0%   Federal Income Tax Form
                                    BC428 - 2005
 ba06.mpr:      0.12000    135.3%   Federal Income Tax Form
                                    BC428 - 2006
 ba07.mpr:      0.12000      0.0%   Copied from ba06.mpr
 ba08.mpr:      0.12000      0.0%   Copied from ba07.mpr
 ba09.mpr:      0.12000      0.0%   Copied from ba08.mpr
 ba10.mpr:      0.12000      0.0%   Copied from ba09.mpr
 ba11.mpr:      0.12000      0.0%   Copied from ba10.mpr
 ba12.mpr:      0.12000      0.0%   Copied from ba11.mpr
```

CEDXPM   B.C. Education Amount per month of full-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible full-time months of study to determine the British Columbia education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0.00            --     Not in effect
 ba92.mpr:      0.00            --     Not in effect
 ba93.mpr:      0.00            --     Not in effect
 ba94.mpr:      0.00            --     Not in effect
 ba95.mpr:      0.00            --     Not in effect
 ba96.mpr:      0.00            --     Not in effect
 ba97.mpr:      0.00            --     Not in effect
```

```
ba98.mpr:      0.00           --    Not in effect
ba99.mpr:      0.00           --    Not in effect
ba00.mpr:    200.00           --    Federal Income Tax Form
                                    BC428 - 2000
ba01.mpr:    200.00         0.0%    Federal Income Tax Form
                                    BC(S11) - 2001
ba02.mpr:    200.00         0.0%    Federal Income Tax Form
                                    BC(S11) - 2002
ba03.mpr:    200.00         0.0%    Federal Income Tax Form
                                    BC(S11) - 2003
ba04.mpr:    200.00         0.0%    Federal Income Tax Form
                                    BC(S11) - 2004
ba05.mpr:    200.00         0.0%    Federal Income Tax Form
                                    BC(S11) - 2005
ba06.mpr:    200.00         0.0%    Federal Income Tax Form
                                    BC(S11) - 2006
ba07.mpr:    200.00         0.0%    TD1BC E (07)
ba08.mpr:    200.00         0.0%    Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:    200.00         0.0%    Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:    200.00         0.0%    Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:    200.00         0.0%    Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:    200.00         0.0%    Grown from ba11.mpr using
                                    NONE=1.0000
```

CEDXPMPT   B.C. Education Amount per month of part-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible part-time months of study to determine the British Columbia education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	60.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	60.00	0.0%	Federal Income Tax Form BC(S11) - 2001
ba02.mpr:	60.00	0.0%	Federal Income Tax Form BC(S11) - 2002
ba03.mpr:	60.00	0.0%	Federal Income Tax Form BC(S11) - 2003
ba04.mpr:	60.00	0.0%	Federal Income Tax Form BC(S11) - 2004
ba05.mpr:	60.00	0.0%	Federal Income Tax Form BC(S11) - 2005
ba06.mpr:	60.00	0.0%	Federal Income Tax Form BC(S11) - 2006
ba07.mpr:	60.00	0.0%	TD1BC E (07)
ba08.mpr:	60.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	60.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	60.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	60.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	60.00	0.0%	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

This parameter represents the equivalent to married tax credit when British Columbia tax is
calculated as a tax on taxable income. It is only calculated when CTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6140.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	6850.00	11.6%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	6994.00	2.1%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	7113.00	1.7%	Federal Income Tax Form BC428 - 2003
ba04.mpr:	7298.00	2.6%	Federal Income Tax Form BC428 - 2004
ba05.mpr:	7429.00	1.8%	Federal Income Tax Form BC428 - 2005

```
ba06.mpr:     7585.00      2.1%   Federal Income Tax Form
                                  BC428 - 2006
ba07.mpr:     7729.00      1.9%   TD1BC E (07)
ba08.mpr:     7889.15      2.1%   Grown from ba07.mpr using
                                  CPIBC=1.020721
ba09.mpr:     8049.31      2.0%   Grown from ba08.mpr using
                                  CPIBC=1.020301
ba10.mpr:     8215.40      2.1%   Grown from ba09.mpr using
                                  CPIBC=1.020634
ba11.mpr:     8375.56      1.9%   Grown from ba10.mpr using
                                  CPIBC=1.019495
ba12.mpr:     8547.58      2.1%   Grown from ba11.mpr using
                                  CPIBC=1.020538
```

CEMXMT   B.C. equivalent to married turndown level

DESCRIPTION

This parameter represents the provincial equivalent to married exemption turndown when British Columbia tax is calculated as a tax on taxable income. It is only used when CTXFLG is set to 1. The reduction is calculated as the dependant's net income less the turndown CEMXMT.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00           --    Not in effect
ba92.mpr:     0.00           --    Not in effect
ba93.mpr:     0.00           --    Not in effect
ba94.mpr:     0.00           --    Not in effect
ba95.mpr:     0.00           --    Not in effect
```

```
ba96.mpr:    0.00              --     Not in effect
ba97.mpr:    0.00              --     Not in effect
ba98.mpr:    0.00              --     Not in effect
ba99.mpr:    0.00              --     Not in effect
ba00.mpr:    614.00            --     Federal Income Tax Form
                                      BC428 - 2000
ba01.mpr:    685.00           11.6%   Federal Income Tax Form
                                      BC428 - 2001
ba02.mpr:    699.00            2.0%   Federal Income Tax Form
                                      BC428 - 2002
ba03.mpr:    711.00            1.7%   Federal Income Tax Form
                                      BC428 - 2003
ba04.mpr:    730.00            2.7%   Federal Income Tax Form
                                      BC428 - 2004
ba05.mpr:    743.00            1.8%   Federal Income Tax Form
                                      BC428 - 2005
ba06.mpr:    759.00            2.2%   Federal Income Tax Form
                                      BC428 - 2006
ba07.mpr:    773.00            1.8%   TD1BC E (07)
ba08.mpr:    789.02            2.1%   Grown from ba07.mpr using
                                      CPIBC=1.020721
ba09.mpr:    805.04            2.0%   Grown from ba08.mpr using
                                      CPIBC=1.020301
ba10.mpr:    821.65            2.1%   Grown from ba09.mpr using
                                      CPIBC=1.020634
ba11.mpr:    837.67            1.9%   Grown from ba10.mpr using
                                      CPIBC=1.019495
ba12.mpr:    854.87            2.1%   Grown from ba11.mpr using
                                      CPIBC=1.020538
```

CGTC   Caregiver Tax Credit

DESCRIPTION

CGTC multiplied by FNTCR is the maximum amount of the Caregiver Tax Credit (imcgtc).
For more explanation see CGTCFLG.

CROSS REFERENCE

Function   **Description**

txitax   Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	2353.00	--	1998 T1 Form, Schedule 12
ba99.mpr:	2353.00	0.0%	Federal Income Tax 1999 – Line 315
ba00.mpr:	2386.00	1.4%	Federal Income Tax 2000 – Line 315
ba01.mpr:	3500.00	46.7%	Federal Income Tax 2001 – Line 315
ba02.mpr:	3605.00	3.0%	Federal Income Tax 2002 – Line 315
ba03.mpr:	3663.00	1.6%	Federal Income Tax 2003 – Line 315
ba04.mpr:	3784.00	3.3%	Federal Income Tax 2004 – Line 315
ba05.mpr:	3848.00	1.7%	Federal Income Tax 2005 – Line 315
ba06.mpr:	3933.00	2.2%	Federal Income Tax 2006 – Line 315
ba07.mpr:	4019.00	2.2%	Form TD1 E (07)
ba08.mpr:	4100.71	2.0%	Grown from ba07.mpr using CPI=1.020331
ba09.mpr:	4185.45	2.1%	Grown from ba08.mpr using CPI=1.020664
ba10.mpr:	4270.19	2.0%	Grown from ba09.mpr using CPI=1.020246

```
 ba11.mpr:      4351.90       1.9%   Grown from ba10.mpr using
                              CPI=1.019135
 ba12.mpr:      4442.69       2.1%   Grown from ba11.mpr using
                              CPI=1.020862
```

CGTCFLG   Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the non-refundable Caregiver Tax Credit (imcgtc) is activated by the flag CGTCFLG.

Beginning in 1998, the Caregiver Tax Credit (imcgtc) was introduced to provide additional tax assistance to individuals who provide in-home care for relatives. Eligible recipients include individuals residing with and providing in-home care for a parent or grandparent over 65 years of age, or for an infirm dependent relative.

The parameter CGTCOPT provides users with the option to use the greenbook value of the Caregiver amount (idcgtc from Line 315 and Schedule 12 in the General Tax Guide) or to give the maximum (CGTC) if idcgtc is greater than 0.

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in Effect
ba92.mpr:	0	--	Not in Effect
ba93.mpr:	0	--	Not in Effect
ba94.mpr:	0	--	Not in Effect
ba95.mpr:	0	--	Not in Effect
ba96.mpr:	0	--	Not in Effect
ba97.mpr:	0	--	Not in Effect

```
ba98.mpr:    1              --      Federal Budget, 1998-1999,
                      p. 112
ba99.mpr:    1              --      FLAG
ba00.mpr:    1              --      FLAG
ba01.mpr:    1              --      FLAG
ba02.mpr:    1              --      FLAG
ba03.mpr:    1              --      FLAG
ba04.mpr:    1              --      FLAG
ba05.mpr:    1              --      FLAG
ba06.mpr:    1              --      FLAG
ba07.mpr:    1              --      Copied from ba06.mpr
ba08.mpr:    1              --      Copied from ba07.mpr
ba09.mpr:    1              --      Copied from ba08.mpr
ba10.mpr:    1              --      Copied from ba09.mpr
ba11.mpr:    1              --      Copied from ba10.mpr
ba12.mpr:    1              --      Copied from ba11.mpr
```

CGTCOPT Caregiver Tax Credit option (1=max, 2=greenbook)

DESCRIPTION

This parameter provides users with the option of how to calculate the federal Caregivers Tax
Credit (imcgtc). A value of 1 results in applying the maximum value (CGTC) if the filer had
an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the
greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2.   This
non-refundable tax credit is only calculated when CGTCFLG =1.

CROSS REFERENCE

Function   **Description**

txitax   Compute taxable income and individual credits

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 1   --   Not in effect

```
ba92.mpr:    1              --    Not in effect
ba93.mpr:    1              --    Not in effect
ba94.mpr:    1              --    Not in effect
ba95.mpr:    1              --    Not in effect
ba96.mpr:    1              --    Not in effect
ba97.mpr:    1              --    Not in effect
ba98.mpr:    1              --    OPTION
ba99.mpr:    1              --    OPTION
ba00.mpr:    1              --    OPTION
ba01.mpr:    1              --    OPTION
ba02.mpr:    1              --    OPTION
ba03.mpr:    1              --    OPTION
ba04.mpr:    1              --    OPTION
ba05.mpr:    1              --    OPTION
ba06.mpr:    1              --    OPTION
ba07.mpr:    1              --    Copied from ba06.mpr
ba08.mpr:    1              --    Copied from ba07.mpr
ba09.mpr:    1              --    Copied from ba08.mpr
ba10.mpr:    1              --    Copied from ba09.mpr
ba11.mpr:    1              --    Copied from ba10.mpr
ba12.mpr:    1              --    Copied from ba11.mpr
```

CHATL1   Charitable donations amount level 1

DESCRIPTION

The level above which the proportion of Charitable Donations and Gifts to the Crown
(imchara) may be claimed as a tax credit increases.

CROSS REFERENCE

Function   **Description**

txitax   Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	250.00	--	Federal Income Tax 1991 – Schedule 5 & Line (340 & 342) (346 & 348)
ba92.mpr:	250.00	0.0%	Federal Income Tax 1992 – Line 345
ba93.mpr:	250.00	0.0%	Federal Income Tax 1993 – Line 345
ba94.mpr:	200.00	-20.0%	Federal Income Tax 1994 – Line 345
ba95.mpr:	200.00	0.0%	Federal Income Tax 1995 – Line 345
ba96.mpr:	200.00	0.0%	Federal Income Tax 1996 – Line 349
ba97.mpr:	200.00	0.0%	Federal Income Tax 1997 – Schedule 9
ba98.mpr:	200.00	0.0%	Federal Income Tax 1998 – Schedule 9 & Line 349
ba99.mpr:	200.00	0.0%	Federal Income Tax 1999 – Schedule 9 & Line 349
ba00.mpr:	200.00	0.0%	Federal Income Tax 2000 – Schedule 9 & Line 349
ba01.mpr:	200.00	0.0%	Federal Income Tax 2001 – Schedule 9 & Line 349
ba02.mpr:	200.00	0.0%	Federal Income Tax 2002 – Schedule 9 & Line 349
ba03.mpr:	200.00	0.0%	Federal Income Tax 2003 – Schedule 9 & Line 349
ba04.mpr:	200.00	0.0%	Federal Income Tax 2004 – Schedule 9 & Line 349
ba05.mpr:	200.00	0.0%	Federal Income Tax 2005 – Line 349
ba06.mpr:	200.00	0.0%	Federal Income Tax 2006 – Schedule 9 & Line 349
ba07.mpr:	200.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	200.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	200.00	0.0%	Grown from ba08.mpr using NONE=1.0000

```
    ba10.mpr:    200.00          0.0%    Grown from ba09.mpr using
                                 NONE=1.0000
    ba11.mpr:    200.00          0.0%    Grown from ba10.mpr using
                                 NONE=1.0000
    ba12.mpr:    200.00          0.0%    Grown from ba11.mpr using
                                 NONE=1.0000
```

CHATNF   Charitable donations maximum net income fraction

DESCRIPTION

Net income is multiplied by this parameter to give the maximum amount of charitable contributions which may be used in calculating the non-refundable charitable donations tax credit or the charitable donation deduction. The value is stored in the variable imchara.

CROSS REFERENCE

Function   **Description**

txitax   Compute taxable income and individual credits

VALUES

File/Year   Value   Growth Source

```
    ba91.mpr:    0.20000          --    Federal Income Tax 1991 –
                                 Line 340
    ba92.mpr:    0.20000          0.0%  Federal Income Tax 1992 –
                                 Line 340
    ba93.mpr:    0.20000          0.0%  Federal Income Tax 1993 –
                                 Line 340
    ba94.mpr:    0.20000          0.0%  Federal Income Tax 1994 –
                                 Line 340
    ba95.mpr:    0.20000          0.0%  Federal Income Tax 1995 –
                                 Line 340
    ba96.mpr:    0.50000        150.0%  Federal Income Tax 1996 –
                                 Line 349
```

```
ba97.mpr:      0.75000      50.0%    Federal Income Tax 1997 –
                                     Schedule 9
ba98.mpr:      0.75000       0.0%    Federal Income Tax 1998 –
                                     Schedule 9 & Line 349
ba99.mpr:      0.75000       0.0%    Federal Income Tax 1999 –
                                     Schedule 9 & Line 349
ba00.mpr:      0.75000       0.0%    Federal Income Tax 2000 –
                                     Schedule 9 & Line 349
ba01.mpr:      0.75000       0.0%    Federal Income Tax 2001 –
                                     Schedule 9 & Line 349
ba02.mpr:      0.75000       0.0%    Federal Income Tax 2002 –
                                     Schedule 9 & Line 349
ba03.mpr:      0.75000       0.0%    Federal Income Tax 2003 –
                                     Schedule 9 & Line 349
ba04.mpr:      0.75000       0.0%    Federal Income Tax 2004 –
                                     Schedule 9 & Line 349
ba05.mpr:      0.75000       0.0%    Federal Income Tax 2005 –
                                     Line 349
ba06.mpr:      0.75000       0.0%    Federal Income Tax 2006 –
                                     Schedule 9 & Line 349
ba07.mpr:      0.75000       0.0%    Copied from ba06.mpr
ba08.mpr:      0.75000       0.0%    Copied from ba07.mpr
ba09.mpr:      0.75000       0.0%    Copied from ba08.mpr
ba10.mpr:      0.75000       0.0%    Copied from ba09.mpr
ba11.mpr:      0.75000       0.0%    Copied from ba10.mpr
ba12.mpr:      0.75000       0.0%    Copied from ba11.mpr
```

CHATR1   Charitable donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (CHATL1) that may be claimed as a tax credit.

CROSS REFERENCE

Function   **Description**

txitax   Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.17000	--	Federal Income Tax 1991 – Line 346
ba92.mpr:	0.17000	0.0%	Federal Income Tax 1992 – Line 346
ba93.mpr:	0.17000	0.0%	Federal Income Tax 1993 – Line 346
ba94.mpr:	0.17000	0.0%	Federal Income Tax 1994 – Line 346
ba95.mpr:	0.17000	0.0%	Federal Income Tax 1995 – Line 346
ba96.mpr:	0.17000	0.0%	Federal Income Tax 1996 – Line 349
ba97.mpr:	0.17000	0.0%	Federal Income Tax 1997 – Schedule 9
ba98.mpr:	0.17000	0.0%	Federal Income Tax 1998 – Schedule 9 & Line 349
ba99.mpr:	0.17000	0.0%	Federal Income Tax 1999 – Schedule 9 & Line 349
ba00.mpr:	0.17000	0.0%	Federal Income Tax 2000 – Schedule 9 & Line 349
ba01.mpr:	0.16000	-5.9%	Federal Income Tax 2001 – Schedule 9 & Line 349
ba02.mpr:	0.16000	0.0%	Federal Income Tax 2002 – Schedule 9 & Line 349
ba03.mpr:	0.16000	0.0%	Federal Income Tax 2003 – Schedule 9 & Line 349
ba04.mpr:	0.16000	0.0%	Federal Income Tax 2004 – Schedule 9 & Line 349
ba05.mpr:	0.15000	-6.2%	Federal Income Tax 2005 – Line 349
ba06.mpr:	0.15250	1.7%	Federal Income Tax 2006 – Schedule 9 & Line 349
ba07.mpr:	0.15500	1.6%	Federal Budget 2006 – Budget Plan, page 301
ba08.mpr:	0.15500	0.0%	Copied from ba07.mpr
ba09.mpr:	0.15500	0.0%	Copied from ba08.mpr
ba10.mpr:	0.15500	0.0%	Copied from ba09.mpr
ba11.mpr:	0.15500	0.0%	Copied from ba10.mpr
ba12.mpr:	0.15500	0.0%	Copied from ba11.mpr

DESCRIPTION

The proportion of charitable donations above the first level (CHATL1) that may be claimed as a tax credit.

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.29000	--	Federal Income Tax 1991 – Line 348
ba92.mpr:	0.29000	0.0%	Federal Income Tax 1992 – Line 348
ba93.mpr:	0.29000	0.0%	Federal Income Tax 1993 – Line 348
ba94.mpr:	0.29000	0.0%	Federal Income Tax 1994 – Line 348
ba95.mpr:	0.29000	0.0%	Federal Income Tax 1995 – Line 348
ba96.mpr:	0.29000	0.0%	Federal Income Tax 1996 – Line 349
ba97.mpr:	0.29000	0.0%	Federal Income Tax 1997 – Schedule 9
ba98.mpr:	0.29000	0.0%	Federal Income Tax 1998 – Schedule 9 & Line 349
ba99.mpr:	0.29000	0.0%	Federal Income Tax 1999 – Schedule 9 & Line 349
ba00.mpr:	0.29000	0.0%	Federal Income Tax 2000 – Schedule 9 & Line 349

```
ba01.mpr:    0.29000      0.0%   Federal Income Tax 2001 -
                                 Schedule 9 & Line 349
ba02.mpr:    0.29000      0.0%   Federal Income Tax 2002 -
                                 Schedule 9 & Line 349
ba03.mpr:    0.29000      0.0%   Federal Income Tax 2003 -
                                 Schedule 9 & Line 349
ba04.mpr:    0.29000      0.0%   Federal Income Tax 2004 -
                                 Schedule 9 & Line 349
ba05.mpr:    0.29000      0.0%   Federal Income Tax 2005 -
                                 Line 349
ba06.mpr:    0.29000      0.0%   Federal Income Tax 2006 -
                                 Schedule 9 & Line 349
ba07.mpr:    0.29000      0.0%   Copied from ba06.mpr
ba08.mpr:    0.29000      0.0%   Copied from ba07.mpr
ba09.mpr:    0.29000      0.0%   Copied from ba08.mpr
ba10.mpr:    0.29000      0.0%   Copied from ba09.mpr
ba11.mpr:    0.29000      0.0%   Copied from ba10.mpr
ba12.mpr:    0.29000      0.0%   Copied from ba11.mpr
```

CHEATFAM   British Columbia Refundable Energy Credit for families

DESCRIPTION

This is the amount a qualifying person who lives with a spouse or child would receive for the British Columbia Refundable Energy Credit (impheatr) for relief of heating expenses. It is calculated when CHEATFLG is turned on.

See CHEATFLG for more information.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	100.00	--	B.C. Ministry of Finance and Corporate Relations - Feb 7, 2001
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

CHEATFLG   British Columbia Refundable Energy Credit activation flag

DESCRIPTION

When CHEATFLG is turned on, persons will receive a Refundable Energy Credit (impheatr) from the British Columbia government for assistance with heating expenses. In order to receive it, a person has to have received a GST credit (imfstc).   Qualifying persons who live with a spouse or children receive CHEATFAM and others receive CHEATSNG.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0               --    Not in effect
 ba92.mpr:    0               --    Not in effect
 ba93.mpr:    0               --    Not in effect
 ba94.mpr:    0               --    Not in effect
 ba95.mpr:    0               --    Not in effect
 ba96.mpr:    0               --    Not in effect
 ba97.mpr:    0               --    Not in effect
 ba98.mpr:    0               --    Not in effect
 ba99.mpr:    0               --    Not in effect
 ba00.mpr:    0               --    Not in effect
 ba01.mpr:    1               --    B.C. Ministry of Finance and
                                    Corporate Relations - Feb 7, 2001
 ba02.mpr:    0               --    Not in effect
 ba03.mpr:    0               --    Not in effect
 ba04.mpr:    0               --    Not in effect
 ba05.mpr:    0               --    Not in effect
 ba06.mpr:    0               --    Not in effect
 ba07.mpr:    0               --    Copied from ba06.mpr
 ba08.mpr:    0               --    Copied from ba07.mpr
 ba09.mpr:    0               --    Copied from ba08.mpr
 ba10.mpr:    0               --    Copied from ba09.mpr
 ba11.mpr:    0               --    Copied from ba10.mpr
 ba12.mpr:    0               --    Copied from ba11.mpr
```

DESCRIPTION

This is the amount a qualifying single person with no children would receive for the British Columbia Refundable Energy Credit (impheatr) for relief of heating expenses. It is calculated when CHEATFLG is turned on.

See CHEATFLG for more information.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	50.00	--	B.C. Ministry of Finance and Corporate Relations - Feb 7, 2001
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect

```
ba07.mpr:      0.00              --     Grown from ba06.mpr using
                                 NONE=1.0000
ba08.mpr:      0.00              --     Grown from ba07.mpr using
                                 NONE=1.0000
ba09.mpr:      0.00              --     Grown from ba08.mpr using
                                 NONE=1.0000
ba10.mpr:      0.00              --     Grown from ba09.mpr using
                                 NONE=1.0000
ba11.mpr:      0.00              --     Grown from ba10.mpr using
                                 NONE=1.0000
ba12.mpr:      0.00              --     Grown from ba11.mpr using
                                 NONE=1.0000
```

CLITR   B.C. Low Income Tax Reduction Credit

DESCRIPTION

This is the maximum amount for the British Columbia low income tax reduction credit.
Announced in the 2005 budget, the maximum Low Income Tax Reduction Credit is equal to
this amount, and then reduced for net income over CLITRTD at a rate of CLITRRR. The
reduction cannot be more than taxes owing. The variable imptr contains the value of the
calculated low income tax reduction.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.00              --     Not in effect
ba92.mpr:      0.00              --     Not in effect
ba93.mpr:      0.00              --     Not in effect
ba94.mpr:      0.00              --     Not in effect
ba95.mpr:      0.00              --     Not in effect
```

```
ba96.mpr:    0.00          --    Not in effect
ba97.mpr:    0.00          --    Not in effect
ba98.mpr:    0.00          --    Not in effect
ba99.mpr:    0.00          --    Not in effect
ba00.mpr:    0.00          --    Not in effect
ba01.mpr:    0.00          --    Not in effect
ba02.mpr:    0.00          --    Not in effect
ba03.mpr:    0.00          --    Not in effect
ba04.mpr:    0.00          --    Not in effect
ba05.mpr:  360.00          --    Federal Income Tax Form
                                 BC428 - 2005
ba06.mpr:  368.00         2.2%   Federal Income Tax Form
                                 BC428 - 2006
ba07.mpr:  375.00         1.9%   Payroll Deductions Formulas
                                 2007 - T4127
ba08.mpr:  382.77         2.1%   Grown from ba07.mpr using
                                 CPIBC=1.020721
ba09.mpr:  390.54         2.0%   Grown from ba08.mpr using
                                 CPIBC=1.020301
ba10.mpr:  398.60         2.1%   Grown from ba09.mpr using
                                 CPIBC=1.020634
ba11.mpr:  406.37         1.9%   Grown from ba10.mpr using
                                 CPIBC=1.019495
ba12.mpr:  414.72         2.1%   Grown from ba11.mpr using
                                 CPIBC=1.020538
```

CLITRRR   B.C. Low Income Tax Reduction Credit reduction rate

DESCRIPTION

This is the net income reduction rate for the British Columbia low income tax reduction credit. The maximum Low Income Tax Reduction Credit is equal to CLITR, and then reduced by this rate for net income over CLITRTD.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.03600	--	Federal Income Tax Form BC428 - 2005
ba06.mpr:	0.03600	0.0%	Federal Income Tax Form BC428 - 2006
ba07.mpr:	0.03400	-5.6%	BC Budget 2007 - Budget Plan, Tax Measures
ba08.mpr:	0.03200	-5.9%	BC Budget 2007 - Budget Plan, Tax Measures
ba09.mpr:	0.03200	0.0%	Copied from ba08.mpr
ba10.mpr:	0.03200	0.0%	Copied from ba09.mpr
ba11.mpr:	0.03200	0.0%	Copied from ba10.mpr
ba12.mpr:	0.03200	0.0%	Copied from ba11.mpr

CLITRTD   B.C. Low Income Tax Reduction Credit net income turndown

DESCRIPTION

This is the net income turndown level for the British Columbia low income tax reduction credit. The maximum Low Income Tax Reduction Credit is equal to CLITR, and then reduced for net income over this amount at a rate of CLITRRR.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00              --    Not in effect
 ba92.mpr:     0.00              --    Not in effect
 ba93.mpr:     0.00              --    Not in effect
 ba94.mpr:     0.00              --    Not in effect
 ba95.mpr:     0.00              --    Not in effect
 ba96.mpr:     0.00              --    Not in effect
 ba97.mpr:     0.00              --    Not in effect
 ba98.mpr:     0.00              --    Not in effect
 ba99.mpr:     0.00              --    Not in effect
 ba00.mpr:     0.00              --    Not in effect
 ba01.mpr:     0.00              --    Not in effect
 ba02.mpr:     0.00              --    Not in effect
 ba03.mpr:     0.00              --    Not in effect
 ba04.mpr:     0.00              --    Not in effect
 ba05.mpr:     16000.00          --    Federal Income Tax Form
                            BC428 - 2005
 ba06.mpr:     16336.00         2.1%   Federal Income Tax Form
                            BC428 - 2006
 ba07.mpr:     16646.00         1.9%   Payroll Deductions Formulas
                            2007 - T4127
 ba08.mpr:     16990.92         2.1%   Grown from ba07.mpr using
                            CPIBC=1.020721
 ba09.mpr:     17335.85         2.0%   Grown from ba08.mpr using
                            CPIBC=1.020301
 ba10.mpr:     17693.56         2.1%   Grown from ba09.mpr using
                            CPIBC=1.020634
 ba11.mpr:     18038.50         1.9%   Grown from ba10.mpr using
                            CPIBC=1.019495
 ba12.mpr:     18408.97         2.1%   Grown from ba11.mpr using
                            CPIBC=1.020538
```

CLOSEFLAG Close window on completion

DESCRIPTION

The CLOSEFLAG parameter is used to control the behaviour of the windows version of SPSM when a simulation has been completed. If CLOSEFLAG is 1, SPSM will close the display window when the simulation has been completed. If CLOSEFLAG is 0, SPSM will leave its progress reporting window activated on completion, allowing the user to examine the summary statistics. Once the user has examined the summary statistics, he or she can close SPSM using the Close button. This parameter has no effect in the console version of SPSM.

The default value for CLOSEFLAG is 0.

Note that this parameter is not displayed in Visual SPSM as it is not applicable when running SPSM in that mode.

CLVCMAX   Maximum B.C. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the British Columbia labour sponsored funds tax credit (implvctc). The credit is derived as a proportion CLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value CLVCMAX.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	2000.00	--	Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	2000.00	0.0%	Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	2000.00	0.0%	Federal Income Tax T1C (BC) TC-1993
ba94.mpr:	2000.00	0.0%	Federal Income Tax T1C (BC) TC-1994
ba95.mpr:	2000.00	0.0%	Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	2000.00	0.0%	Federal Income Tax T1C (BC) TC-1996
ba97.mpr:	2000.00	0.0%	Federal Income Tax T1C (BC) TC-1997
ba98.mpr:	2000.00	0.0%	Federal Income Tax T1C (BC) TC-1998
ba99.mpr:	2000.00	0.0%	Federal Income Tax T1C (BC) - 1999
ba00.mpr:	2000.00	0.0%	Federal Income Tax Form BC428 - 2000
ba01.mpr:	2000.00	0.0%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	2000.00	0.0%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	2000.00	0.0%	Federal Income Tax Form BC428 - 2003
ba04.mpr:	2000.00	0.0%	Federal Income Tax Form BC428 - 2004
ba05.mpr:	2000.00	0.0%	Federal Income Tax Form BC428 - 2005
ba06.mpr:	2000.00	0.0%	Federal Income Tax Form BC428 - 2006
ba07.mpr:	2000.00	0.0%	Payroll Deductions Formulas 2007 - T4127
ba08.mpr:	2000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	2000.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	2000.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
ba11.mpr:     2000.00      0.0%   Grown from ba10.mpr using
                           NONE=1.0000
ba12.mpr:     2000.00      0.0%   Grown from ba11.mpr using
                           NONE=1.0000
```

CLVCRT   Percent of B.C. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the British Columbia labour sponsored funds tax credit (implvctc). The credit is derived as a proportion CLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value CLVCMAX.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.20000	--	Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	0.20000	0.0%	Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	0.20000	0.0%	Federal Income Tax T1C (BC) TC-1993
ba94.mpr:	0.20000	0.0%	Federal Income Tax T1C (BC) TC-1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	0.15000	-25.0%	Federal Income Tax T1C (BC) TC-1996
ba97.mpr:	0.15000	0.0%	Federal Income Tax T1C (BC) TC-1997

```
ba98.mpr:      0.15000      0.0%   Federal Income Tax T1C (BC)
                                   TC-1998
ba99.mpr:      0.15000      0.0%   Federal Income Tax T1C (BC)
                                   - 1999
ba00.mpr:      0.15000      0.0%   Federal Income Tax Form
                                   BC428 - 2000
ba01.mpr:      0.15000      0.0%   Federal Income Tax Form
                                   BC428 - 2001
ba02.mpr:      0.15000      0.0%   Federal Income Tax Form
                                   BC428 - 2002
ba03.mpr:      0.15000      0.0%   Federal Income Tax Form
                                   BC428 - 2003
ba04.mpr:      0.15000      0.0%   Federal Income Tax Form
                                   BC428 - 2004
ba05.mpr:      0.15000      0.0%   Federal Income Tax Form
                                   BC428 - 2005
ba06.mpr:      0.15000      0.0%   Payroll Deductions Formulas
                                   2006 - T4127
ba07.mpr:      0.15000      0.0%   Payroll Deductions Formulas
                                   2007 - T4127
ba08.mpr:      0.15000      0.0%   Copied from ba07.mpr
ba09.mpr:      0.15000      0.0%   Copied from ba08.mpr
ba10.mpr:      0.15000      0.0%   Copied from ba09.mpr
ba11.mpr:      0.15000      0.0%   Copied from ba10.mpr
ba12.mpr:      0.15000      0.0%   Copied from ba11.mpr
```

CMAXDX   B.C. Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum British Columbia non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoth). The parameter is only used when the provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	4293.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	4362.00	1.6%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	6126.00	40.4%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	6230.00	1.7%	Federal Income Tax Form BC428 - 2003
ba04.mpr:	6392.00	2.6%	Federal Income Tax Form BC428 - 2004
ba05.mpr:	6507.00	1.8%	Federal Income Tax Form BC428 - 2005
ba06.mpr:	6644.00	2.1%	Federal Income Tax Form BC428 - 2006
ba07.mpr:	6770.00	1.9%	TD1BC E (07)
ba08.mpr:	6910.28	2.1%	Grown from ba07.mpr using CPIBC=1.020721
ba09.mpr:	7050.57	2.0%	Grown from ba08.mpr using CPIBC=1.020301
ba10.mpr:	7196.05	2.1%	Grown from ba09.mpr using CPIBC=1.020634
ba11.mpr:	7336.34	1.9%	Grown from ba10.mpr using CPIBC=1.019495
ba12.mpr:	7487.01	2.1%	Grown from ba11.mpr using CPIBC=1.020538

DESCRIPTION

The maximum dollar amount of the combined British Columbia Education and Tuition Tax Credits that may be transferred between spouses or from a dependent to a supporting parent. The parameter is only used when the provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	5000.00	--	Federal Income Tax Form BC428 – 2000
ba01.mpr:	5000.00	0.0%	Federal Income Tax Form BC(S11) – 2001
ba02.mpr:	5000.00	0.0%	Federal Income Tax Form BC(S11) – 2002
ba03.mpr:	5000.00	0.0%	Federal Income Tax Form BC(S11) – 2003
ba04.mpr:	5000.00	0.0%	Federal Income Tax Form BC(S11) – 2004

```
ba05.mpr:     5000.00       0.0%   Federal Income Tax Form
                                    BC(S11) - 2005
ba06.mpr:     5000.00       0.0%   Federal Income Tax Form
                                    BC(S11) - 2006
ba07.mpr:     5000.00       0.0%   Grown from ba06.mpr using
                                    NONE=1.0000
ba08.mpr:     5000.00       0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:     5000.00       0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:     5000.00       0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:     5000.00       0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:     5000.00       0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

CMEDALL   B.C. Medical allowance maximum lower limit

DESCRIPTION

British Columbia allowable medical expenses are calculated as actual expenses (idmedgro) less either CMEDANF percent of net income, or CMEDALL, whichever is less. The calculated allowable expense is saved in impmeda. The provincial non-refundable medical expense tax credit (impmedtc) represents impmeda multiplied by CPNTCR. It is only calculated when CTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect

```
ba92.mpr:    0.00           --     Not in effect
ba93.mpr:    0.00           --     Not in effect
ba94.mpr:    0.00           --     Not in effect
ba95.mpr:    0.00           --     Not in effect
ba96.mpr:    0.00           --     Not in effect
ba97.mpr:    0.00           --     Not in effect
ba98.mpr:    0.00           --     Not in effect
ba99.mpr:    0.00           --     Not in effect
ba00.mpr:    1637.00         --     Federal Income Tax BC428 -
                                    2000
ba01.mpr:    1663.00        1.6%   Federal Income Tax BC428 -
                                    2001
ba02.mpr:    1698.00        2.1%   Federal Income Tax BC428 -
                                    2002
ba03.mpr:    1727.00        1.7%   Federal Income Tax BC428 -
                                    2003
ba04.mpr:    1772.00        2.6%   Federal Income Tax Form
                                    BC428 - 2004
ba05.mpr:    1804.00        1.8%   Federal Income Tax Form
                                    BC428 - 2005
ba06.mpr:    1842.00        2.1%   Federal Income Tax Form
                                    BC428 - 2006
ba07.mpr:    1877.00        1.9%   B.C. News Release
                                    NW2007/01/09
ba08.mpr:    1915.89        2.1%   Grown from ba07.mpr using
                                    CPIBC=1.020721
ba09.mpr:    1954.78        2.0%   Grown from ba08.mpr using
                                    CPIBC=1.020301
ba10.mpr:    1995.11        2.1%   Grown from ba09.mpr using
                                    CPIBC=1.020634
ba11.mpr:    2034.00        1.9%   Grown from ba10.mpr using
                                    CPIBC=1.019495
ba12.mpr:    2075.77        2.1%   Grown from ba11.mpr using
                                    CPIBC=1.020538
```

CMEDANF   B.C. Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either CMEDANF percent
of net income, or CMEDALL, whichever is less. The British Columbia non-refundable
medical expense tax credit is only calculated when CTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.03000	--	Federal Income Tax BC428 – 2000
ba01.mpr:	0.03000	0.0%	Federal Income Tax BC428 – 2001
ba02.mpr:	0.03000	0.0%	Federal Income Tax BC428 – 2002
ba03.mpr:	0.03000	0.0%	Federal Income Tax BC428 – 2003
ba04.mpr:	0.03000	0.0%	Federal Income Tax Form BC428 – 2004
ba05.mpr:	0.03000	0.0%	Federal Income Tax Form BC428 – 2005
ba06.mpr:	0.03000	0.0%	Federal Income Tax Form BC428 – 2006
ba07.mpr:	0.03000	0.0%	B.C. News Release NW2007/01/09
ba08.mpr:	0.03000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.03000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.03000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.03000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.03000	0.0%	Copied from ba11.mpr

DESCRIPTION

This parameter represents the maximum British Columbia Medical Services Plan annual health premium based on family size, before the premium assistance is applied. See CMSPRATE for details on the premium assistance.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

```
File/Year        Value       Source

 ba91.mpr:    3            [Rows]   B.C. Ministry of Health
                                    Services
          1  396.000 (306.0000)
          2  702.000  (90.0000)
          3  792.000  (90.0000)
 ba92.mpr:    3            [Rows]   B.C. Ministry of Health
                                    Services
          1  420.000 (324.0000)
          2  744.000  (96.0000)
          3  840.000  (96.0000)
 ba93.mpr:    3            [Rows]   B.C. Ministry of Health
                                    Services
          1  423.000 (327.0000)
          2  750.000  (96.0000)
          3  846.000  (96.0000)
 ba94.mpr:    3            [Rows]   B.C. Ministry of Health
                                    Services
          1  432.000 (336.0000)
          2  768.000  (96.0000)
          3  864.000  (96.0000)
```

```
ba95.mpr:                    [Same]   B.C. Ministry of Health
                                      Services
ba96.mpr:                    [Same]   B.C. Ministry of Health
                                      Services
ba97.mpr:                    [Same]   B.C. Ministry of Health
                                      Services
ba98.mpr:                    [Same]   B.C. Ministry of Health
                                      Services
ba99.mpr:                    [Same]   B.C. Ministry of Health
                                      Services
ba00.mpr:                    [Same]   B.C. Ministry of Health
                                      Services
ba01.mpr:                    [Same]   B.C. Ministry of Health
                                      Services
ba02.mpr:     3             [Rows]   B.C. Ministry of Health
                                      Services
          1  576.000 (448.0000)
          2 1024.000 (128.0000)
          3 1152.000 (128.0000)
ba03.mpr:     3             [Rows]   B.C. Ministry of Health
                                      Services
          1  648.000 (504.0000)
          2 1152.000 (144.0000)
          3 1296.000 (144.0000)
ba04.mpr:                    [Same]   B.C. Ministry of Health
                                      Services
ba05.mpr:                    [Same]   B.C. Ministry of Health
                                      Services
ba06.mpr:                    [Same]   B.C. Ministry of Health -
                                      Medical Services Plan
ba07.mpr:                    [Same]   B.C. Ministry of Health -
                                      Medical Services Plan
ba08.mpr:                    [Same]   Grown from ba07.mpr using
                                      NONE=1.0000
ba09.mpr:                    [Same]   Grown from ba08.mpr using
                                      NONE=1.0000
ba10.mpr:                    [Same]   Grown from ba09.mpr using
                                      NONE=1.0000
ba11.mpr:                    [Same]   Grown from ba10.mpr using
                                      NONE=1.0000
ba12.mpr:                    [Same]   Grown from ba11.mpr using
                                      NONE=1.0000
```

DESCRIPTION

This parameter represents the deduction allowed per person aged 65 and over in the family in the calculation of adjusted net income used in the calculation of the British Columbia Medical Services Plan premium assistance. See CMSPRATE for details on the premium subsidy.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	3000.00	--	B.C. Ministry of Health Services
ba92.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba93.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba94.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba95.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba96.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba97.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba98.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba99.mpr:	3000.00	0.0%	B.C. Ministry of Health Services

```
ba00.mpr:    3000.00     0.0%   B.C. Ministry of Health
                                Services
ba01.mpr:    3000.00     0.0%   B.C. Ministry of Health
                                Services
ba02.mpr:    3000.00     0.0%   B.C. Ministry of Health
                                Services
ba03.mpr:    3000.00     0.0%   B.C. Ministry of Health
                                Services
ba04.mpr:    3000.00     0.0%   B.C. Ministry of Health
                                Services
ba05.mpr:    3000.00     0.0%   B.C. Ministry of Health
                                Services
ba06.mpr:    3000.00     0.0%   B.C. Medical Services Plan
                                Application 06/09/26
ba07.mpr:    3000.00     0.0%   B.C. Ministry of Health -
                                Medical Services Plan
ba08.mpr:    3000.00     0.0%   Grown from ba07.mpr using
                                NONE=1.0000
ba09.mpr:    3000.00     0.0%   Grown from ba08.mpr using
                                NONE=1.0000
ba10.mpr:    3000.00     0.0%   Grown from ba09.mpr using
                                NONE=1.0000
ba11.mpr:    3000.00     0.0%   Grown from ba10.mpr using
                                NONE=1.0000
ba12.mpr:    3000.00     0.0%   Grown from ba11.mpr using
                                NONE=1.0000
```

CMSPCDED   B.C. Medical Services Plan Child Deduction

DESCRIPTION

This parameter represents the deduction allowed per child in the family in the calculation of
adjusted net income used in the calculation of the British Columbia Medical Services Plan
premium assistance. See CMSPRATE for details on the premium subsidy.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	3000.00	--	B.C. Ministry of Health Services
ba92.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba93.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba94.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba95.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba96.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba97.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba98.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba99.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba00.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba01.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba02.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba03.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba04.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba05.mpr:	3000.00	0.0%	B.C. Ministry of Health Services
ba06.mpr:	3000.00	0.0%	B.C. Medical Services Plan Application 06/09/26
ba07.mpr:	3000.00	0.0%	B.C. Ministry of Health - Medical Services Plan
ba08.mpr:	3000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	3000.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	3000.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
ba11.mpr:     3000.00     0.0%   Grown from ba10.mpr using
                                 NONE=1.0000
ba12.mpr:     3000.00     0.0%   Grown from ba11.mpr using
                                 NONE=1.0000
```

CMSPDDED B.C. Medical Services Plan Disability Deduction

DESCRIPTION

This parameter represents the deduction allowed per disabled person in the family in the calculation of adjusted net income used in the calculation of the British Columbia Medical Services Plan premium assistance. See CMSPRATE for details on the premium subsidy.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     3000.00       --    B.C. Ministry of Health
                                  Services
ba92.mpr:     3000.00     0.0%   B.C. Ministry of Health
                                  Services
ba93.mpr:     3000.00     0.0%   B.C. Ministry of Health
                                  Services
ba94.mpr:     3000.00     0.0%   B.C. Ministry of Health
                                  Services
ba95.mpr:     3000.00     0.0%   B.C. Ministry of Health
                                  Services
ba96.mpr:     3000.00     0.0%   B.C. Ministry of Health
                                  Services
ba97.mpr:     3000.00     0.0%   B.C. Ministry of Health
                                  Services
```

```
ba98.mpr:     3000.00      0.0%   B.C. Ministry of Health
                                  Services
ba99.mpr:     3000.00      0.0%   B.C. Ministry of Health
                                  Services
ba00.mpr:     3000.00      0.0%   B.C. Ministry of Health
                                  Services
ba01.mpr:     3000.00      0.0%   B.C. Ministry of Health
                                  Services
ba02.mpr:     3000.00      0.0%   B.C. Ministry of Health
                                  Services
ba03.mpr:     3000.00      0.0%   B.C. Ministry of Health
                                  Services
ba04.mpr:     3000.00      0.0%   B.C. Ministry of Health
                                  Services
ba05.mpr:     3000.00      0.0%   B.C. Ministry of Health
                                  Services
ba06.mpr:     3000.00      0.0%   B.C. Medical Services Plan
                                  Application 06/09/26
ba07.mpr:     3000.00      0.0%   B.C. Ministry of Health -
                                  Medical Services Plan
ba08.mpr:     3000.00      0.0%   Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:     3000.00      0.0%   Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:     3000.00      0.0%   Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:     3000.00      0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:     3000.00      0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

CMSPFLAG   B.C. Medical Services Plan activation flag

DESCRIPTION

When this flag is turned on, the British Columbia Medical Services Plan Premiums are calculated. See CMSP for more details regarding this provincial health premium program.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

ba91.mpr:	1	--	B.C. Ministry of Health Services
ba92.mpr:	1	--	B.C. Ministry of Health Services
ba93.mpr:	1	--	B.C. Ministry of Health Services
ba94.mpr:	1	--	B.C. Ministry of Health Services
ba95.mpr:	1	--	B.C. Ministry of Health Services
ba96.mpr:	1	--	B.C. Ministry of Health Services
ba97.mpr:	1	--	B.C. Ministry of Health Services
ba98.mpr:	1	--	B.C. Ministry of Health Services
ba99.mpr:	1	--	B.C. Ministry of Health Services
ba00.mpr:	1	--	B.C. Ministry of Health Services
ba01.mpr:	1	--	B.C. Ministry of Health Services
ba02.mpr:	1	--	B.C. Ministry of Health Services
ba03.mpr:	1	--	B.C. Ministry of Health Services
ba04.mpr:	1	--	B.C. Ministry of Health Services
ba05.mpr:	1	--	B.C. Ministry of Health Services

```
ba06.mpr:    1              --    B.C. Ministry of Health
                            Services
ba07.mpr:    1              --    B.C. Ministry of Health
                            Services
ba08.mpr:    1              --    Copied from ba07.mpr
ba09.mpr:    1              --    Copied from ba08.mpr
ba10.mpr:    1              --    Copied from ba09.mpr
ba11.mpr:    1              --    Copied from ba10.mpr
ba12.mpr:    1              --    Copied from ba11.mpr
```

CMSPINCFLAG B.C. Medical Services Plan flag to give to highest earner

DESCRIPTION

When this flag is turned on, the British Columbia Medical Services Plan premium for the
family is given to the spouse with the highest income. When it is off, the older spouse gets
assigned the premium.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Option
ba92.mpr:	1	--	Option
ba93.mpr:	1	--	Option
ba94.mpr:	1	--	Option
ba95.mpr:	1	--	Option
ba96.mpr:	1	--	Option
ba97.mpr:	1	--	Option
ba98.mpr:	1	--	Option
ba99.mpr:	1	--	Option
ba00.mpr:	1	--	Option

```
ba01.mpr:     1                --    Option
ba02.mpr:     1                --    Option
ba03.mpr:     1                --    Option
ba04.mpr:     1                --    Option
ba05.mpr:     1                --    Option
ba06.mpr:     1                --    Option
ba07.mpr:     1                --    Option
ba08.mpr:     1                --    Copied from ba07.mpr
ba09.mpr:     1                --    Copied from ba08.mpr
ba10.mpr:     1                --    Copied from ba09.mpr
ba11.mpr:     1                --    Copied from ba10.mpr
ba12.mpr:     1                --    Copied from ba11.mpr
```

CMSPRATE   B.C. Medical Services Plan Subsidy Rate [income, rate]

DESCRIPTION

This parameter represents the income threshold amounts and premium subsidy rates for the British Columbia Medical Services Plan premium assistance. The value of the health premium, may be reduced based on the previous year's net income less any deductions allowed (CMSPSDED, CMSPCDED, CMSPADED and CMSPDDED). The calculated premium is equal to the maximum annual premium (CMSP) times (1.0 – corresponding subsidy rate). Where income exceeds the last income threshold, no premium subsidy is granted.   The value of the premium is held in imphp.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Source

```
 ba91.mpr:     6             [Rows]   B.C. Ministry of Health
                                      Services
           0    0.950  (-0.0000)
```

```
      9000     0.750  (-0.0001)
     11000     0.550  (-0.0001)
     13000     0.350  (-0.0001)
     15000     0.150  (-0.0001)
     17000     0.000  (-0.0001)
ba92.mpr:                [Same]   B.C.  Ministry of Health
                         Services
ba93.mpr:     6          [Rows]   B.C.  Ministry of Health
                         Services
         0     1.000  (-0.0000)
     10000     0.800  (-0.0001)
     12000     0.600  (-0.0001)
     14000     0.400  (-0.0001)
     16000     0.200  (-0.0001)
     18000     0.000  (-0.0001)
ba94.mpr:     6          [Rows]   B.C.  Ministry of Health
                         Services
         0     1.000  (-0.0000)
     11000     0.800  (-0.0001)
     13000     0.600  (-0.0001)
     15000     0.400  (-0.0001)
     17000     0.200  (-0.0001)
     19000     0.000  (-0.0001)
ba95.mpr:                [Same]   B.C.  Ministry of Health
                         Services
ba96.mpr:                [Same]   B.C.  Ministry of Health
                         Services
ba97.mpr:                [Same]   B.C.  Ministry of Health
                         Services
ba98.mpr:     6          [Rows]   B.C.  Ministry of Health
                         Services
         0     1.000  (-0.0000)
     11500     0.800  (-0.0001)
     13500     0.600  (-0.0001)
     15500     0.400  (-0.0001)
     17500     0.200  (-0.0001)
     19500     0.000  (-0.0001)
ba99.mpr:     6          [Rows]   B.C.  Ministry of Health
                         Services
         0     1.000  (-0.0000)
     12000     0.800  (-0.0001)
     14000     0.600  (-0.0001)
     16000     0.400  (-0.0001)
     18000     0.200  (-0.0001)
     20000     0.000  (-0.0001)
ba00.mpr:                [Same]   B.C.  Ministry of Health
                         Services
```

```
ba01.mpr:                      [Same]   B.C. Ministry of Health
                                        Services
ba02.mpr:     6                [Rows]   B.C. Ministry of Health
                                        Services
            0    1.000  (-0.0000)
        14666    0.800  (-0.0001)
        16666    0.600  (-0.0001)
        18666    0.400  (-0.0001)
        20666    0.200  (-0.0001)
        22666    0.000  (-0.0001)
ba03.mpr:     6                [Rows]   B.C. Ministry of Health
                                        Services
            0    1.000  (-0.0000)
        16000    0.800  (-0.0001)
        18000    0.600  (-0.0001)
        20000    0.400  (-0.0001)
        22000    0.200  (-0.0001)
        24000    0.000  (-0.0001)
ba04.mpr:                      [Same]   B.C. Ministry of Health
                                        Services
ba05.mpr:     6                [Rows]   B.C. Budget 2005, average
                                        per year
            0    1.000  (-0.0000)
        18000    0.800  (-0.0001)
        20000    0.600  (-0.0001)
        22000    0.400  (-0.0001)
        24000    0.200  (-0.0001)
        26000    0.000  (-0.0001)
ba06.mpr:     6                [Rows]   B.C. Ministry of Health –
                                        Medical Services Plan
            0    1.000  (-0.0000)
        20000    0.800  (-0.0001)
        22000    0.600  (-0.0001)
        24000    0.400  (-0.0001)
        26000    0.200  (-0.0001)
        28000    0.000  (-0.0001)
ba07.mpr:                      [Same]   B.C. Ministry of Health –
                                        Medical Services Plan
ba08.mpr:                      [Same]   Grown from ba07.mpr using
                                        NONE=1.0000
ba09.mpr:                      [Same]   Grown from ba08.mpr using
                                        NONE=1.0000
ba10.mpr:                      [Same]   Grown from ba09.mpr using
                                        NONE=1.0000
ba11.mpr:                      [Same]   Grown from ba10.mpr using
                                        NONE=1.0000
```

```
ba12.mpr:                    [Same]   Grown from ba11.mpr using
                             NONE=1.0000
```

CMSPSDED   B.C. Medical Services Plan Spouse Deduction

DESCRIPTION

This parameter represents the deduction allowed for a spouse in the calculation of adjusted net income used in the calculation of the British Columbia Medical Services Plan premium assistance. See CMSPRATE for details on the premium subsidy.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      3000.00          --    B.C. Ministry of Health
                             Services
 ba92.mpr:      3000.00        0.0%    B.C. Ministry of Health
                             Services
 ba93.mpr:      3000.00        0.0%    B.C. Ministry of Health
                             Services
 ba94.mpr:      3000.00        0.0%    B.C. Ministry of Health
                             Services
 ba95.mpr:      3000.00        0.0%    B.C. Ministry of Health
                             Services
 ba96.mpr:      3000.00        0.0%    B.C. Ministry of Health
                             Services
 ba97.mpr:      3000.00        0.0%    B.C. Ministry of Health
                             Services
 ba98.mpr:      3000.00        0.0%    B.C. Ministry of Health
                             Services
```

```
ba99.mpr:      3000.00      0.0%   B.C. Ministry of Health
                                   Services
ba00.mpr:      3000.00      0.0%   B.C. Ministry of Health
                                   Services
ba01.mpr:      3000.00      0.0%   B.C. Ministry of Health
                                   Services
ba02.mpr:      3000.00      0.0%   B.C. Ministry of Health
                                   Services
ba03.mpr:      3000.00      0.0%   B.C. Ministry of Health
                                   Services
ba04.mpr:      3000.00      0.0%   B.C. Ministry of Health
                                   Services
ba05.mpr:      3000.00      0.0%   B.C. Ministry of Health
                                   Services
ba06.mpr:      3000.00      0.0%   B.C. Medical Services Plan
                                   Application 06/09/26
ba07.mpr:      3000.00      0.0%   B.C. Ministry of Health -
                                   Medical Services Plan
ba08.mpr:      3000.00      0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:      3000.00      0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:      3000.00      0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:      3000.00      0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:      3000.00      0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

CMXM   B.C. married amount

DESCRIPTION

This parameter represents the married tax credit when British Columbia tax is calculated as a tax on taxable income. It is only used when CTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6140.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	6850.00	11.6%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	6994.00	2.1%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	7113.00	1.7%	Federal Income Tax Form BC428 - 2003
ba04.mpr:	7298.00	2.6%	Federal Income Tax Form BC428 - 2004
ba05.mpr:	7429.00	1.8%	Federal Income Tax Form BC428 - 2005
ba06.mpr:	7585.00	2.1%	Federal Income Tax Form BC428 - 2006
ba07.mpr:	7729.00	1.9%	TD1BC E (07)
ba08.mpr:	7889.15	2.1%	Grown from ba07.mpr using CPIBC=1.020721
ba09.mpr:	8049.31	2.0%	Grown from ba08.mpr using CPIBC=1.020301
ba10.mpr:	8215.40	2.1%	Grown from ba09.mpr using CPIBC=1.020634
ba11.mpr:	8375.56	1.9%	Grown from ba10.mpr using CPIBC=1.019495
ba12.mpr:	8547.58	2.1%	Grown from ba11.mpr using CPIBC=1.020538

DESCRIPTION

This parameter represents the provincial married exemption turndown when British Columbia tax is calculated as a tax on taxable income. It is only used when CTXFLG is set to 1. The reduction is calculated as the dependant's net income less the turndown CMXMT.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00                --    Not in effect
 ba92.mpr:     0.00                --    Not in effect
 ba93.mpr:     0.00                --    Not in effect
 ba94.mpr:     0.00                --    Not in effect
 ba95.mpr:     0.00                --    Not in effect
 ba96.mpr:     0.00                --    Not in effect
 ba97.mpr:     0.00                --    Not in effect
 ba98.mpr:     0.00                --    Not in effect
 ba99.mpr:     0.00                --    Not in effect
 ba00.mpr:   614.00                --    Federal Income Tax Form
                               BC428 - 2000
 ba01.mpr:   685.00              11.6%   Federal Income Tax Form
                               BC428 - 2001
 ba02.mpr:   699.00               2.0%   Federal Income Tax Form
                               BC428 - 2002
 ba03.mpr:   711.00               1.7%   Federal Income Tax Form
                               BC428 - 2003
 ba04.mpr:   730.00               2.7%   Federal Income Tax Form
                               BC428 - 2004
```

```
ba05.mpr:      743.00       1.8%   Federal Income Tax Form
                                   BC428 - 2005
ba06.mpr:      759.00       2.2%   Federal Income Tax Form
                                   BC428 - 2006
ba07.mpr:      773.00       1.8%   TD1BC E (07)
ba08.mpr:      789.02       2.1%   Grown from ba07.mpr using
                                   CPIBC=1.020721
ba09.mpr:      805.04       2.0%   Grown from ba08.mpr using
                                   CPIBC=1.020301
ba10.mpr:      821.65       2.1%   Grown from ba09.mpr using
                                   CPIBC=1.020634
ba11.mpr:      837.67       1.9%   Grown from ba10.mpr using
                                   CPIBC=1.019495
ba12.mpr:      854.87       2.1%   Grown from ba11.mpr using
                                   CPIBC=1.020538
```

CODISTC   B.C. Maximum infirm dependent 18 or older tax credit

DESCRIPTION

This parameter is the amount which can be claimed for the British Columbia non-refundable tax credit for infirm dependents aged 18 and over if the filer has already claimed an amount for disabled dependents (idothpe). Note that the model assumes that there is only one disabled dependent. The parameter is only used when a provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect

```
ba93.mpr:       0.00            --      Not in effect
ba94.mpr:       0.00            --      Not in effect
ba95.mpr:       0.00            --      Not in effect
ba96.mpr:       0.00            --      Not in effect
ba97.mpr:       0.00            --      Not in effect
ba98.mpr:       0.00            --      Not in effect
ba99.mpr:       0.00            --      Not in effect
ba00.mpr:       2386.00         --      Federal Income Tax Form
                                        BC428 - 2000
ba01.mpr:       2424.00         1.6%    Federal Income Tax Form
                                        BC428 - 2001
ba02.mpr:       3574.00         47.4%   Federal Income Tax Form
                                        BC428 - 2002
ba03.mpr:       3635.00         1.7%    Federal Income Tax Form
                                        BC428 - 2003
ba04.mpr:       3730.00         2.6%    Federal Income Tax Form
                                        BC428 - 2004
ba05.mpr:       3797.00         1.8%    Federal Income Tax Form
                                        BC428 - 2005
ba06.mpr:       3876.00         2.1%    Federal Income Tax Form
                                        BC428 - 2006
ba07.mpr:       3949.00         1.9%    TD1BC E (07)
ba08.mpr:       4030.83         2.1%    Grown from ba07.mpr using
                                        CPIBC=1.020721
ba09.mpr:       4112.66         2.0%    Grown from ba08.mpr using
                                        CPIBC=1.020301
ba10.mpr:       4197.52         2.1%    Grown from ba09.mpr using
                                        CPIBC=1.020634
ba11.mpr:       4279.35         1.9%    Grown from ba10.mpr using
                                        CPIBC=1.019495
ba12.mpr:       4367.24         2.1%    Grown from ba11.mpr using
                                        CPIBC=1.020538
```

CPNTCR   B.C. provincial non-refundable tax credit rate

DESCRIPTION

This single parameter sets the tax credit rate for all of the non-refundable tax credits in British Columbia. Each tax credit is calculated separately and summed for a total credit. The parameter is only used when a provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value Growth Source

```
 ba91.mpr:     0.00000        --    Not in effect
 ba92.mpr:     0.00000        --    Not in effect
 ba93.mpr:     0.00000        --    Not in effect
 ba94.mpr:     0.00000        --    Not in effect
 ba95.mpr:     0.00000        --    Not in effect
 ba96.mpr:     0.00000        --    Not in effect
 ba97.mpr:     0.00000        --    Not in effect
 ba98.mpr:     0.00000        --    Not in effect
 ba99.mpr:     0.00000        --    Not in effect
 ba00.mpr:     0.08400        --    Federal Income Tax Form
                          BC428 - 2000
 ba01.mpr:     0.07300     -13.1%   Federal Income Tax Form
                          BC428 - 2001
 ba02.mpr:     0.06050     -17.1%   Federal Income Tax Form
                          BC428 - 2002
 ba03.mpr:     0.06050      0.0%    Federal Income Tax Form
                          BC428 - 2003
 ba04.mpr:     0.06050      0.0%    Federal Income Tax Form
                          BC428 - 2004
 ba05.mpr:     0.06050      0.0%    Federal Income Tax Form
                          BC428 - 2005
 ba06.mpr:     0.06050      0.0%    Federal Income Tax Form
                          BC428 - 2006
 ba07.mpr:     0.05700     -5.8%    BC Budget 2007 - Budget
                          Plan, Tax Measures
 ba08.mpr:     0.05350     -6.1%    BC Budget 2007 - Budget
                          Plan, Tax Measures
 ba09.mpr:     0.05350      0.0%    Copied from ba08.mpr
 ba10.mpr:     0.05350      0.0%    Copied from ba09.mpr
 ba11.mpr:     0.05350      0.0%    Copied from ba10.mpr
 ba12.mpr:     0.05350      0.0%    Copied from ba11.mpr
```

CPP60T64   CPP/QPP Contributions Take up (60 - 64) by earnings with CPP income

DESCRIPTION

This is a take-up rate for contributions to CPP/QPP for individuals in the 60 to 64 age range who have received some CPP income (idicqp) as well as earned income (idiemp, idisenf, idisefm). The take up is based on employment income and represent the proportion who should still contribute to CPP/QPP based on their earnings. Special tabulations using the Greenbook data were used to determine the proportions.

CROSS REFERENCE

Function   **Description**

txinet   Compute net income

VALUES

File/Year   Value   Source

ba91.mpr:	4	[Rows]	Greenbook 2003 Tabulation
0	0.554	(0.0000)	
10000	0.605	(0.0000)	
20000	0.712	(0.0000)	
30000	0.748	(0.0000)	
ba92.mpr:		[Same]	Greenbook 2003 Tabulation
ba93.mpr:		[Same]	Greenbook 2003 Tabulation
ba94.mpr:		[Same]	Greenbook 2003 Tabulation
ba95.mpr:		[Same]	Greenbook 2003 Tabulation
ba96.mpr:		[Same]	Greenbook 2003 Tabulation
ba97.mpr:		[Same]	Greenbook 2003 Tabulation
ba98.mpr:		[Same]	Greenbook 2003 Tabulation
ba99.mpr:		[Same]	Greenbook 2003 Tabulation
ba00.mpr:		[Same]	Greenbook 2003 Tabulation
ba01.mpr:		[Same]	Greenbook 2003 Tabulation
ba02.mpr:		[Same]	Greenbook 2003 Tabulation
ba03.mpr:		[Same]	Greenbook 2003 Tabulation

```
ba04.mpr:                    [Same]   Greenbook 2003 Tabulation
ba05.mpr:                    [Same]   Greenbook 2003 Tabulation
ba06.mpr:                    [Same]   Greenbook 2003 Tabulation
ba07.mpr:                    [Same]   Greenbook 2003 Tabulation
ba08.mpr:                    [Same]   Greenbook 2003 Tabulation
ba09.mpr:                    [Same]   Greenbook 2003 Tabulation
ba10.mpr:                    [Same]   Greenbook 2003 Tabulation
ba11.mpr:                    [Same]   Greenbook 2003 Tabulation
ba12.mpr:                    [Same]   Greenbook 2003 Tabulation
```

CPPGT64   CPP/QPP Contributions Take up (over 64) by earnings with CPP income

DESCRIPTION

This is a take-up rate for contributions to CPP/QPP for individuals over the age of 64 who have received some CPP income (idicqp) as well as earned income (idiemp, idisenf, idisefm). The take up is based on employment income and represent the proportion who should still contribute to CPP/QPP based on their earnings. Special tabulations using the Greenbook data were used to determine the proportions.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year		Value	Source	
ba91.mpr:		4	[Rows]	Greenbook 2003 Tabulation
	0	0.366	(0.0000)	
	10000	0.428	(0.0000)	
	20000	0.468	(0.0000)	
	30000	0.476	(0.0000)	
ba92.mpr:			[Same]	Greenbook 2003 Tabulation
ba93.mpr:			[Same]	Greenbook 2003 Tabulation
ba94.mpr:			[Same]	Greenbook 2003 Tabulation

```
ba95.mpr:                    [Same]   Greenbook 2003 Tabulation
ba96.mpr:                    [Same]   Greenbook 2003 Tabulation
ba97.mpr:                    [Same]   Greenbook 2003 Tabulation
ba98.mpr:                    [Same]   Greenbook 2003 Tabulation
ba99.mpr:                    [Same]   Greenbook 2003 Tabulation
ba00.mpr:                    [Same]   Greenbook 2003 Tabulation
ba01.mpr:                    [Same]   Greenbook 2003 Tabulation
ba02.mpr:                    [Same]   Greenbook 2003 Tabulation
ba03.mpr:                    [Same]   Greenbook 2003 Tabulation
ba04.mpr:                    [Same]   Greenbook 2003 Tabulation
ba05.mpr:                    [Same]   Greenbook 2003 Tabulation
ba06.mpr:                    [Same]   Greenbook 2003 Tabulation
ba07.mpr:                    [Same]   Greenbook 2003 Tabulation
ba08.mpr:                    [Same]   Greenbook 2003 Tabulation
ba09.mpr:                    [Same]   Greenbook 2003 Tabulation
ba10.mpr:                    [Same]   Greenbook 2003 Tabulation
ba11.mpr:                    [Same]   Greenbook 2003 Tabulation
ba12.mpr:                    [Same]   Greenbook 2003 Tabulation
```

CPPLT60   CPP/QPP Contributions Take up (under 60) by earnings with CPP income

DESCRIPTION

This is a take-up rate for contributions to CPP/QPP for individuals under the age of 60 who
have received some CPP income (idicqp) as well as earned income (idiemp, idisenf, idisefm).
The take up is based on employment income and represent the proportion who should still
contribute to CPP/QPP based on their earnings. Special tabulations using the Greenbook
data were used to determine the proportions.

CROSS REFERENCE

Function   **Description**

txinet   Compute net income

VALUES

File/Year   Value   Source

```
 ba91.mpr:    4           [Rows]     Greenbook 2003 Tabulation
         0     0.694      (0.0000)
     10000     0.730      (0.0000)
     20000     0.833      (0.0000)
     30000     0.945      (0.0000)
 ba92.mpr:                [Same]     Greenbook 2003 Tabulation
 ba93.mpr:                [Same]     Greenbook 2003 Tabulation
 ba94.mpr:                [Same]     Greenbook 2003 Tabulation
 ba95.mpr:                [Same]     Greenbook 2003 Tabulation
 ba96.mpr:                [Same]     Greenbook 2003 Tabulation
 ba97.mpr:                [Same]     Greenbook 2003 Tabulation
 ba98.mpr:                [Same]     Greenbook 2003 Tabulation
 ba99.mpr:                [Same]     Greenbook 2003 Tabulation
 ba00.mpr:                [Same]     Greenbook 2003 Tabulation
 ba01.mpr:                [Same]     Greenbook 2003 Tabulation
 ba02.mpr:                [Same]     Greenbook 2003 Tabulation
 ba03.mpr:                [Same]     Greenbook 2003 Tabulation
 ba04.mpr:                [Same]     Greenbook 2003 Tabulation
 ba05.mpr:                [Same]     Greenbook 2003 Tabulation
 ba06.mpr:                [Same]     Greenbook 2003 Tabulation
 ba07.mpr:                [Same]     Greenbook 2003 Tabulation
 ba08.mpr:                [Same]     Greenbook 2003 Tabulation
 ba09.mpr:                [Same]     Greenbook 2003 Tabulation
 ba10.mpr:                [Same]     Greenbook 2003 Tabulation
 ba11.mpr:                [Same]     Greenbook 2003 Tabulation
 ba12.mpr:                [Same]     Greenbook 2003 Tabulation
```

CPPSEDEDFLG CPP/QPP contribution deduction for self-employed earnings flag

DESCRIPTION

When CPPSEDEDFLG is turned on, a fraction (CPPSEDFRC) of a person's contributions to the CPP/QPP in regards to their self employment earnings are treated as a deduction (imcppse) and is added to imdedft. The rest, along with the contributions on wages and salaries, can still be claimed as a tax credit (imcppctc).

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	1	--	Federal Income Tax 2001 – Schedule 8 & Line 222
ba02.mpr:	1	--	Federal Income Tax 2002 – Schedule 8 & Line 222
ba03.mpr:	1	--	Federal Income Tax 2003 – Schedule 8 & Line 222
ba04.mpr:	1	--	Federal Income Tax 2004 – Schedule 8 & Line 222
ba05.mpr:	1	--	Federal Income Tax 2005 – Schedule 8 & Line 222
ba06.mpr:	1	--	Federal Income Tax 2006 – Schedule 8 & Line 222
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

CPPSEDFRC CPP/QPP contribution deduction fraction for self-employed earnings

DESCRIPTION

When CPPSEDEDFLG is turned on, a fraction (CPPSEDFRC) of a person's contributions to the CPP/QPP in regards to their self employment earnings are treated as a deduction (imcppse) and is added to imdedft. The rest, along with the contributions on wages and salaries, can still be claimed as a tax credit (imcppctc).

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.50	--	Federal Income Tax 2001 – Schedule 8 & Line 222
ba02.mpr:	0.50	0.0%	Federal Income Tax 2002 – Schedule 8 & Line 222
ba03.mpr:	0.50	0.0%	Federal Income Tax 2003 – Schedule 8 & Line 222
ba04.mpr:	0.50	0.0%	Federal Income Tax 2004 – Schedule 8 & Line 222

```
ba05.mpr:     0.50          0.0%   Federal Income Tax 2005 –
                                   Schedule 8 & Line 222
ba06.mpr:     0.50          0.0%   Federal Income Tax 2006 –
                                   Schedule 8 & Line 222
ba07.mpr:     0.50          0.0%   Copied from ba06.mpr
ba08.mpr:     0.50          0.0%   Copied from ba07.mpr
ba09.mpr:     0.50          0.0%   Copied from ba08.mpr
ba10.mpr:     0.50          0.0%   Copied from ba09.mpr
ba11.mpr:     0.50          0.0%   Copied from ba10.mpr
ba12.mpr:     0.50          0.0%   Copied from ba11.mpr
```

CPPXM   CPP/QPP exemptible earnings

DESCRIPTION

The CPP/QPP yearly basic exemption used to calculate yearly maximum contributory
earnings. The exemption is applied to idiemp to calculate contributions on earnings from
employment and to the sum of idisenf and idisefm to calculate contributions on earnings
from self-employment.

CROSS REFERENCE

Function	Description
txinet	Compute net income
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	3000.00	--	Federal Income Tax 1991 – Line 308 & 310
ba92.mpr:	3200.00	6.7%	Federal Income Tax 1992 – Line 308 & 310
ba93.mpr:	3300.00	3.1%	Federal Income Tax 1993 – Line 308 & 310

```
ba94.mpr:     3400.00      3.0%   Federal Income Tax 1994 -
                                  Line 308 & 310
ba95.mpr:     3400.00      0.0%   Federal Income Tax 1995,
                                  Line 308 & 310
ba96.mpr:     3500.00      2.9%   Revenue Canada Payroll
                                  Deduction Tables, 1996
ba97.mpr:     3500.00      0.0%   Federal Income Tax 1997 -
                                  Line 309
ba98.mpr:     3500.00      0.0%   Federal Income Tax 1998 -
                                  Line 309
ba99.mpr:     3500.00      0.0%   Federal Income Tax 1999 -
                                  Line 310
ba00.mpr:     3500.00      0.0%   Federal Income Tax 2000 -
                                  Line 310
ba01.mpr:     3500.00      0.0%   Federal Income Tax 2001 -
                                  Schedule 8
ba02.mpr:     3500.00      0.0%   Federal Income Tax 2002 -
                                  Schedule 8
ba03.mpr:     3500.00      0.0%   Federal Income Tax 2003 -
                                  Schedule 8
ba04.mpr:     3500.00      0.0%   Federal Income Tax 2004 -
                                  Schedule 8
ba05.mpr:     3500.00      0.0%   Federal Income Tax 2005 -
                                  Schedule 8
ba06.mpr:     3500.00      0.0%   Federal Income Tax 2006 -
                                  Schedule 8
ba07.mpr:     3500.00      0.0%   Payroll Deductions Formulas
                                  2007 - T4127
ba08.mpr:     3500.00      0.0%   Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:     3500.00      0.0%   Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:     3500.00      0.0%   Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:     3500.00      0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:     3500.00      0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

CPRDESC   Description of SPSM run [string]

DESCRIPTION

This control parameter can be used to provide a descriptive title to a specific SPSM run.

CPRSFILE   Starting Control parameter file [string]

DESCRIPTION

This parameter contains the Statistics Canada supplied name of the default model control parameter file (.cpr). After modifying a parameter file users typically save the file with a different name. This parameter cannot be edited within the SPSM and is intended to inform the user of the original Statistics Canada supplied .cpr file that their modified cpr file is based on.

CPRVER   SPSD/M Release Version [string]

DESCRIPTION

This parameter contains the SPSD/M release version number of the model control parameter file (.cpr). Every SPSD/M version shipped has a version number and a complete set of parameter files necessary to run the model. If a user has multiple versions of the SPSM installed this parameter will help to identify which Version of the model the original parameter file was shipped with. This parameter cannot be edited within the SPSM.

CPTCBEN   Maximum B.C. political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable British Columbia Political Tax Credit.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	500.00	--	Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) TC-1993
ba94.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) 1994
ba95.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) 1995
ba96.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) 1997
ba98.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) 1998
ba99.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) - 1999
ba00.mpr:	500.00	0.0%	Federal Income Tax Form BC428 - 2000
ba01.mpr:	500.00	0.0%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	500.00	0.0%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	500.00	0.0%	Federal Income Tax Form BC428 - 2003
ba04.mpr:	500.00	0.0%	Federal Income Tax Form BC428 - 2004
ba05.mpr:	500.00	0.0%	Federal Income Tax Form BC428 - 2005
ba06.mpr:	500.00	0.0%	Federal Income Tax Form BC428 - 2006
ba07.mpr:	500.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	500.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	500.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	500.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
ba11.mpr:    500.00        0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:    500.00        0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

CPTCREF   British Columbia political tax credit refundable flag

DESCRIPTION

When this flag parameter is set to 1, the British Columbia political contribution tax credit is a refundable credit. When set to 0, the credit is non-refundable and is used to reduce taxes owing.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    1                --    Federal Income Tax T1C (BC)
                           TC-1991
ba92.mpr:    1                --    Federal Income Tax T1C (BC)
                           TC-1992
ba93.mpr:    1                --    Federal Income Tax T1C (BC)
                           TC-1993
ba94.mpr:    1                --    Federal Income Tax T1C (BC)
                           1994
ba95.mpr:    1                --    Federal Income Tax T1C (BC)
                           1995
ba96.mpr:    1                --    Federal Income Tax T1C (BC)
                           1996
ba97.mpr:    1                --    Federal Income Tax T1C (BC)
                           1997
```

```
ba98.mpr:     1              --      Federal Income Tax T1C (BC)
                                     1998
ba99.mpr:     1              --      Federal Income Tax T1C (BC)
                                     1999
ba00.mpr:     0              --      Federal Income Tax Form
                                     BC428 - 2000
ba01.mpr:     0              --      Federal Income Tax Form
                                     BC428 - 2001
ba02.mpr:     0              --      Federal Income Tax Form
                                     BC428 - 2002
ba03.mpr:     0              --      Federal Income Tax Form
                                     BC428 - 2003
ba04.mpr:     0              --      Federal Income Tax Form
                                     BC428 - 2004
ba05.mpr:     0              --      Federal Income Tax Form
                                     BC428 - 2005
ba06.mpr:     0              --      Federal Income Tax Form
                                     BC428 - 2006
ba07.mpr:     0              --      Copied from ba06.mpr
ba08.mpr:     0              --      Copied from ba07.mpr
ba09.mpr:     0              --      Copied from ba08.mpr
ba10.mpr:     0              --      Copied from ba09.mpr
ba11.mpr:     0              --      Copied from ba10.mpr
ba12.mpr:     0              --      Copied from ba11.mpr
```

CPTCT   B.C. political contribution table [total donations,donation allowed]

DESCRIPTION

This table contains the figures necessary to calculate the British Columbia Political
Contribution Tax Credit. The first column represents the dollar amount of total British
Columbia political contributions to which the corresponding percentages of the third column
are applied to calculate the total Allowable British Columbia Political Contribution Tax
Credit. Only the first and third columns of the table need to be specified.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Source	
ba91.mpr:	3	[Rows]	Federal Income Tax T1C (BC) 1991
	0 0	0.750	
	100 (75)	0.500	
	550 (300)	0.333	
ba92.mpr:		[Same]	Federal Income Tax T1C (BC) 1992
ba93.mpr:		[Same]	Federal Income Tax T1C (BC) 1993
ba94.mpr:		[Same]	Federal Income Tax T1C (BC) 1994
ba95.mpr:		[Same]	Federal Income Tax T1C (BC) 1995
ba96.mpr:		[Same]	Federal Income Tax T1C (BC) 1996
ba97.mpr:		[Same]	Federal Income Tax T1C (BC) 1997
ba98.mpr:		[Same]	Federal Income Tax T1C (BC) 1998
ba99.mpr:		[Same]	Federal Income Tax T1C (BC) – 1999
ba00.mpr:		[Same]	Federal Income Tax Form BC428 – 2000
ba01.mpr:		[Same]	Federal Income Tax Form BC428 – 2001
ba02.mpr:		[Same]	Federal Income Tax Form BC428 – 2002
ba03.mpr:		[Same]	Federal Income Tax Form BC428 – 2003
ba04.mpr:		[Same]	Federal Income Tax Form BC428 – 2004
ba05.mpr:		[Same]	Federal Income Tax Form BC428 – 2005
ba06.mpr:		[Same]	Federal Income Tax Form BC428 – 2006
ba07.mpr:		[Same]	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:		[Same]	Grown from ba07.mpr using NONE=1.0000

```
ba09.mpr:                    [Same]   Grown from ba08.mpr using
                             NONE=1.0000
ba10.mpr:                    [Same]   Grown from ba09.mpr using
                             NONE=1.0000
ba11.mpr:                    [Same]   Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:                    [Same]   Grown from ba11.mpr using
                             NONE=1.0000
```

CPTF	British Columbia provincial tax fraction

DESCRIPTION

Basic Provincial Income Tax for British Columbia (imbpt) is calculated as a proportion of Basic Federal Tax using this factor.

CROSS REFERENCE

Function	**Description**
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.51500	--	Federal Income Tax 1991 (BC) - Schedule 1
ba92.mpr:	0.52000	1.0%	Federal Income Tax 1992 (BC) - Schedule 1
ba93.mpr:	0.52500	1.0%	Federal Income Tax 1993 (BC) - Schedule 1
ba94.mpr:	0.52500	0.0%	Federal Income Tax T1C (BC) 1994
ba95.mpr:	0.52500	0.0%	Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	0.52000	-1.0%	Federal Income Tax T1C (BC) 1996

```
ba97.mpr:       0.51000      -1.9%   Federal Income Tax T1C (BC)
                                     TC-1997
ba98.mpr:       0.50500      -1.0%   Federal Income Tax T1C (BC)
                                     TC - 1998
ba99.mpr:       0.49500      -2.0%   Federal Income Tax T1C (BC)
                                     TC - 1999
ba00.mpr:       0.00000       --     Not in effect - Budget 00
ba01.mpr:       0.00000       --     Not in effect
ba02.mpr:       0.00000       --     Not in effect
ba03.mpr:       0.00000       --     Not in effect
ba04.mpr:       0.00000       --     Not in effect
ba05.mpr:       0.00000       --     Not in effect
ba06.mpr:       0.00000       --     Not in effect
ba07.mpr:       0.00000       --     Not in effect
ba08.mpr:       0.00000       --     Copied from ba07.mpr
ba09.mpr:       0.00000       --     Copied from ba08.mpr
ba10.mpr:       0.00000       --     Copied from ba09.mpr
ba11.mpr:       0.00000       --     Copied from ba10.mpr
ba12.mpr:       0.00000       --     Copied from ba11.mpr
```

CPTX   B.C. tax table [taxable income,basic provincial tax]

DESCRIPTION

This table represents the British Columbia tax curve used when calculating the tax on taxable income (CTXFLG = 1). The first column represents Taxable Income, the second represents the amount of Basic Provincial Tax payable at that level of taxable income, the third column represents the marginal tax rate for the interval between this and the next value in the table.

Only the first and third columns of the tax table need be specified. The second column is computed by the standard algorithm.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Source

```
ba91.mpr:     1              [Rows]    Not in effect
         0      0.0000    0.000000
ba92.mpr:                    [Same]    Not in effect
ba93.mpr:                    [Same]    Not in effect
ba94.mpr:                    [Same]    Not in effect
ba95.mpr:                    [Same]    Not in effect
ba96.mpr:                    [Same]    Not in effect
ba97.mpr:                    [Same]    Not in effect
ba98.mpr:                    [Same]    Not in effect
ba99.mpr:                    [Same]    Not in effect
ba00.mpr:     3              [Rows]    Federal Income Tax Form
                                       BC428 - 2000
         0      0.0000    0.084000
     30004 (2520.3360)    0.124000
     60009 (6240.9560)    0.143500
ba01.mpr:     5              [Rows]    Federal Income Tax Form
                                       BC428 - 2001
         0      0.0000    0.073000
     30484 (2225.3320)    0.105000
     60969 (5426.2570)    0.137000
     70000 (6663.5040)    0.157000
     85000 (9018.5040)    0.167000
ba02.mpr:     5              [Rows]    Federal Income Tax Form
                                       BC428 - 2002
         0      0.0000    0.060500
     31124 (1883.0020)    0.091500
     62249 (4730.9395)    0.117000
     71470 (5809.7965)    0.137000
     86785 (7907.9515)    0.147000
ba03.mpr:     5              [Rows]    Federal Income Tax Form
                                       BC428 - 2003
         0      0.0000    0.060500
     31653 (1915.0065)    0.091500
     63308 (4811.4390)    0.117000
     72685 (5908.5480)    0.137000
     88260 (8042.3230)    0.147000
ba04.mpr:     5              [Rows]    Federal Income Tax Form
                                       BC428 - 2004
         0      0.0000    0.060500
     32476 (1964.7980)    0.091500
```

```
   64954 (4936.5350)   0.117000
   74575 (6062.1920)   0.137000
   90555 (8251.4520)   0.147000
ba05.mpr:    5            [Rows]   Federal Income Tax Form
                         BC428 - 2005
       0      0.0000   0.060500
   33061 (2000.1905)   0.091500
   66123 (5025.3635)   0.117000
   75917 (6171.2615)   0.137000
   92185 (8399.9775)   0.147000
ba06.mpr:    5            [Rows]   Federal Income Tax Form
                         BC428 - 2006
       0      0.0000   0.060500
   33755 (2042.1775)   0.091500
   67511 (5130.8515)   0.117000
   77511 (6300.8515)   0.137000
   94121 (8576.4215)   0.147000
ba07.mpr:    5            [Rows]   BC Budget 2007 - Budget
                         Plan, Tax Measures
       0      0.0000   0.057000
   34397 (1960.6290)   0.086500
   68794 (4935.9695)   0.111000
   78984 (6067.0595)   0.130000
   95909 (8267.3095)   0.147000
ba08.mpr:    5            [Rows]   BC Budget 2007 - Budget
                         Plan, Tax Measures (calculated with
                         indexation)
       0      0.0000   0.053500
   34110 (1824.8850)   0.081500
   70219 (4767.7685)   0.105000
   80621 (5859.9785)   0.122900
   97896 (7983.0760)   0.147000
ba09.mpr:    5            [Rows]   Grown from ba08.mpr using
                         CPIBC=1.020301
       0      0.0000   0.053500
   34802 (1861.9070)   0.081500
   71645 (4864.6115)   0.105000
   82258 (5978.9765)   0.122900
   99883 (8145.0890)   0.147000
ba10.mpr:    5            [Rows]   Grown from ba09.mpr using
                         CPIBC=1.020634
       0      0.0000   0.053500
   35520 (1900.3200)   0.081500
   73123 (4964.9645)   0.105000
   83955 (6102.3245)   0.122900
  101944 (8313.1726)   0.147000
```

```
 ba11.mpr:     5              [Rows]   Grown from ba10.mpr using
                                       CPIBC=1.019495
            0       0.0000   0.053500
        36212 (1937.3420)    0.081500
        74549 (5061.8075)    0.105000
        85592 (6221.3225)    0.122900
       103931 (8475.1856)    0.147000
 ba12.mpr:     5              [Rows]   Grown from ba11.mpr using
                                       CPIBC=1.020538
            0       0.0000   0.053500
        36956 (1977.1460)    0.081500
        76080 (5165.7520)    0.105000
        87350 (6349.1020)    0.122900
       106066 (8649.2984)    0.147000
```

CRFLAG   British Columbia rental reduction flag

DESCRIPTION

When this parameter has a value of 1 then the British Columbia Renter Tax Reduction will
be calculated. With a value of 0 it will not.

See also CRTRT, CRTRD, CRTRP, CRTRPN, CRTRB, CRTRS

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	FLAG
ba92.mpr:	1	--	FLAG
ba93.mpr:	0	--	FLAG
ba94.mpr:	0	--	FLAG

```
ba95.mpr:     0              --    FLAG
ba96.mpr:     0              --    FLAG
ba97.mpr:     0              --    FLAG
ba98.mpr:     0              --    FLAG
ba99.mpr:     0              --    FLAG
ba00.mpr:     0              --    FLAG
ba01.mpr:     0              --    FLAG
ba02.mpr:     0              --    FLAG
ba03.mpr:     0              --    FLAG
ba04.mpr:     0              --    FLAG
ba05.mpr:     0              --    FLAG
ba06.mpr:     0              --    FLAG
ba07.mpr:     0              --    Copied from ba06.mpr
ba08.mpr:     0              --    Copied from ba07.mpr
ba09.mpr:     0              --    Copied from ba08.mpr
ba10.mpr:     0              --    Copied from ba09.mpr
ba11.mpr:     0              --    Copied from ba10.mpr
ba12.mpr:     0              --    Copied from ba11.mpr
```

CRTRB   British Columbia renter tax reduction basic credit

DESCRIPTION

This is the basic credit allowed when claiming the British Columbia Renter's Tax Reduction.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 225.00   --   Federal Income Tax T1C (BC)
                             TC-1991

```
ba92.mpr:    225.00        0.0%   Federal Income Tax T1C (BC)
                                  TC-1992
ba93.mpr:    0.00          --     Dropped in 1993
ba94.mpr:    0.00          --     Not in effect
ba95.mpr:    0.00          --     Not in effect
ba96.mpr:    0.00          --     Not in effect
ba97.mpr:    0.00          --     Not in effect
ba98.mpr:    0.00          --     Not in effect
ba99.mpr:    0.00          --     Not in effect
ba00.mpr:    0.00          --     Not in effect
ba01.mpr:    0.00          --     Not in effect
ba02.mpr:    0.00          --     Not in effect
ba03.mpr:    0.00          --     Not in effect
ba04.mpr:    0.00          --     Not in effect
ba05.mpr:    0.00          --     Not in effect
ba06.mpr:    0.00          --     Not in effect
ba07.mpr:    0.00          --     Grown from ba06.mpr using
                                  NONE=1.0000
ba08.mpr:    0.00          --     Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:    0.00          --     Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:    0.00          --     Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:    0.00          --     Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:    0.00          --     Grown from ba11.mpr using
                                  NONE=1.0000
```

CRTRD — British Columbia renter tax reduction credit for other dependants

DESCRIPTION

This parameter is the credit a filer is allowed for each eligible dependant when claiming the British Columbia Renter's Tax Reduction.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	225.00	--	Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	225.00	0.0%	Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	0.00	--	Dropped in 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

CRTRP   British Columbia renter tax reduction proportion of rent allowed

DESCRIPTION

The rate that calculates the proportion of rent allowed when claiming the British Columbia Renter's Tax Reduction.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

ba91.mpr:	0.10000	--	Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	0.10000	0.0%	Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	0.00000	--	Dropped in 1993
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

DESCRIPTION

The rate which calculates the proportion of net income allowed when claiming the British Columbia Renter Tax Reduction.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.03000	--	Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	0.03000	0.0%	Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	0.00000	--	Dropped in 1993
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr

```
ba10.mpr:     0.00000        --     Copied from ba09.mpr
ba11.mpr:     0.00000        --     Copied from ba10.mpr
ba12.mpr:     0.00000        --     Copied from ba11.mpr
```

CRTRS   British Columbia renter tax reduction credit for spouse

DESCRIPTION

This parameter is an additional credit with respect to a spouse if the filer has claimed the
British Columbia Renter's Tax Reduction.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     225.00          --     Federal Income Tax T1C (BC)
                             TC-1991
 ba92.mpr:     225.00         0.0%    Federal Income Tax T1C (BC)
                             TC-1992
 ba93.mpr:     0.00           --      Dropped in 1993
 ba94.mpr:     0.00           --      Not in effect
 ba95.mpr:     0.00           --      Not in effect
 ba96.mpr:     0.00           --      Not in effect
 ba97.mpr:     0.00           --      Not in effect
 ba98.mpr:     0.00           --      Not in effect
 ba99.mpr:     0.00           --      Not in effect
 ba00.mpr:     0.00           --      Not in effect
 ba01.mpr:     0.00           --      Not in effect
 ba02.mpr:     0.00           --      Not in effect
 ba03.mpr:     0.00           --      Not in effect
 ba04.mpr:     0.00           --      Not in effect
 ba05.mpr:     0.00           --      Not in effect
```

```
ba06.mpr:    0.00              --    Not in effect
ba07.mpr:    0.00              --    Grown from ba06.mpr using
                         NONE=1.0000
ba08.mpr:    0.00              --    Grown from ba07.mpr using
                         NONE=1.0000
ba09.mpr:    0.00              --    Grown from ba08.mpr using
                         NONE=1.0000
ba10.mpr:    0.00              --    Grown from ba09.mpr using
                         NONE=1.0000
ba11.mpr:    0.00              --    Grown from ba10.mpr using
                         NONE=1.0000
ba12.mpr:    0.00              --    Grown from ba11.mpr using
                         NONE=1.0000
```

CRTRT   B.C. renter tax reduction base amount turndown [dependants, amount]

DESCRIPTION

This table contains the base amount a filer is allowed when claiming the British Columbia Renter's Tax Reduction. Column 1 represents the number of eligible persons residing with the filer and column 2 is the base amount allowed for each eligible person claimed.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Source

```
 ba91.mpr:    10            [Rows]   Federal Income Tax T1C (BC)
                         TC-1991
          1 10000.000 (4000.0000)
          2 14000.000 (3000.0000)
          3 17000.000 (2000.0000)
          4 19000.000 (1000.0000)
```

```
            5 20000.000 (1000.0000)
            6 21000.000 (1000.0000)
            7 22000.000 (1000.0000)
            8 23000.000 (1000.0000)
            9 24000.000 (1000.0000)
           10 25000.000 (1000.0000)
 ba92.mpr:                   [Same]   Federal Income Tax T1C (BC)
                             TC-1992
 ba93.mpr:     10            [Rows]   Dropped in 1993
            1    0.000    (0.0000)
            2    0.000    (0.0000)
            3    0.000    (0.0000)
            4    0.000    (0.0000)
            5    0.000    (0.0000)
            6    0.000    (0.0000)
            7    0.000    (0.0000)
            8    0.000    (0.0000)
            9    0.000    (0.0000)
           10    0.000    (0.0000)
 ba94.mpr:                   [Same]   Not in effect
 ba95.mpr:                   [Same]   Not in effect
 ba96.mpr:                   [Same]   Not in effect
 ba97.mpr:                   [Same]   Not in effect
 ba98.mpr:                   [Same]   Not in effect
 ba99.mpr:                   [Same]   Not in effect
 ba00.mpr:                   [Same]   Not in effect
 ba01.mpr:                   [Same]   Not in effect
 ba02.mpr:                   [Same]   Not in effect
 ba03.mpr:                   [Same]   Not in effect
 ba04.mpr:                   [Same]   Not in effect
 ba05.mpr:                   [Same]   Not in effect
 ba06.mpr:                   [Same]   Not in effect
 ba07.mpr:                   [Same]   Copied from ba06.mpr
 ba08.mpr:                   [Same]   Copied from ba07.mpr
 ba09.mpr:                   [Same]   Copied from ba08.mpr
 ba10.mpr:                   [Same]   Copied from ba09.mpr
 ba11.mpr:                   [Same]   Copied from ba10.mpr
 ba12.mpr:                   [Same]   Copied from ba11.mpr
```

CSCI   British Columbia surtax first cut-in level

DESCRIPTION

This is the first level of provincial tax payable above which a surtax at the rate of CSF
applies.

For British Columbia, the SPSM calculates provincial surtax (impsur) as CSF percent of provincial taxes (imtxp) above the level CSCI plus CSF2 percent of provincial taxes above the level CSCI2 less an allowance of CSDC for each dependant child (imchclm).

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	9000.00	--	Federal Income Tax 1991 (BC) - Schedule 1
ba92.mpr:	5300.00	-41.1%	Federal Income Tax 1992 (BC) - Schedule 1
ba93.mpr:	5300.00	0.0%	Federal Income Tax 1993 (BC) - Schedule 1
ba94.mpr:	5300.00	0.0%	Federal Income Tax T1C (BC) 1994
ba95.mpr:	5300.00	0.0%	Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	5300.00	0.0%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	5300.00	0.0%	Federal Income Tax T1C (BC) TC-1997
ba98.mpr:	5300.00	0.0%	Federal Income Tax T1C (BC) TC - 1998
ba99.mpr:	5300.00	0.0%	Federal Income Tax T1C (BC) TC - 1999
ba00.mpr:	5300.00	0.0%	Federal Income Tax Form BC428 - 2000
ba01.mpr:	0.00	--	Not in effect (BC budget 2000 - dropped)
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect

```
ba06.mpr:      0.00              --    Not in effect
ba07.mpr:      0.00              --    Grown from ba06.mpr using
                             DEFAULT=1.0000
ba08.mpr:      0.00              --    Grown from ba07.mpr using
                             DEFAULT=1.0000
ba09.mpr:      0.00              --    Grown from ba08.mpr using
                             DEFAULT=1.0000
ba10.mpr:      0.00              --    Grown from ba09.mpr using
                             DEFAULT=1.0000
ba11.mpr:      0.00              --    Grown from ba10.mpr using
                             DEFAULT=1.0000
ba12.mpr:      0.00              --    Grown from ba11.mpr using
                             DEFAULT=1.0000
```

CSCI2	British Columbia surtax second cut-in level

DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of CSF2 applies.

For British Columbia, the SPSM calculates provincial surtax (impsur) as CSF percent of provincial taxes (imtxp) above the level CSCI plus CSF2 percent of provincial taxes above the level CSCI2 less an allowance of CSDC for each dependant child (imchclm).

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.00              --    Not in effect
ba92.mpr:      9000.00          --    Federal Income Tax 1992 (BC)
                             - Schedule 1
```

```
ba93.mpr:      9000.00      0.0%   Federal Income Tax 1993 (BC)
                                   - Schedule 1
ba94.mpr:      9000.00      0.0%   Federal Income Tax T1C (BC)
                                   1994
ba95.mpr:      9000.00      0.0%   Federal Income Tax T1C (BC)
                                   TC-1995
ba96.mpr:      8915.00     -0.9%   Federal Income Tax T1C (BC)
                                   1996
ba97.mpr:      8745.00     -1.9%   Federal Income Tax T1C (BC)
                                   TC-1997
ba98.mpr:      8660.00     -1.0%   Federal Income Tax T1C (BC)
                                   TC - 1998
ba99.mpr:      8660.00      0.0%   Federal Income Tax T1C (BC)
                                   TC - 1999
ba00.mpr:      8660.00      0.0%   Federal Income Tax Form
                                   BC428 - 2000
ba01.mpr:         0.00       --    Not in effect (BC budget
                                   2000 - dropped)
ba02.mpr:         0.00       --    Not in effect
ba03.mpr:         0.00       --    Not in effect
ba04.mpr:         0.00       --    Not in effect
ba05.mpr:         0.00       --    Not in effect
ba06.mpr:         0.00       --    Not in effect
ba07.mpr:         0.00       --    Grown from ba06.mpr using
                                   DEFAULT=1.0000
ba08.mpr:         0.00       --    Grown from ba07.mpr using
                                   DEFAULT=1.0000
ba09.mpr:         0.00       --    Grown from ba08.mpr using
                                   DEFAULT=1.0000
ba10.mpr:         0.00       --    Grown from ba09.mpr using
                                   DEFAULT=1.0000
ba11.mpr:         0.00       --    Grown from ba10.mpr using
                                   DEFAULT=1.0000
ba12.mpr:         0.00       --    Grown from ba11.mpr using
                                   DEFAULT=1.0000
```

CSDC   British Columbia provincial surtax dependant credit

DESCRIPTION

In British Columbia, high income provincial surtax (part of impsur) is calculated as CSF percent of provincial taxes above the level CSCI less an allowance of CSDC dollars for each dependant child.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	50.00	--	Federal Income Tax 1991 (BC) - Schedule 1
ba92.mpr:	50.00	0.0%	Federal Income Tax 1992 (BC) - Schedule 1
ba93.mpr:	50.00	0.0%	Federal Income Tax 1993 (BC) - Schedule 1
ba94.mpr:	50.00	0.0%	Federal Income Tax T1C (BC) 1994
ba95.mpr:	50.00	0.0%	Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	50.00	0.0%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	50.00	0.0%	Federal Income Tax T1C (BC) TC-1997
ba98.mpr:	50.00	0.0%	Federal Income Tax T1C (BC) TC - 1998
ba99.mpr:	50.00	0.0%	Federal Income Tax T1C (BC) TC - 1999
ba00.mpr:	50.00	0.0%	Federal Income Tax Form BC428 - 2000
ba01.mpr:	0.00	--	Not in effect (BC budget 2000 - dropped)
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000

```
  ba09.mpr:     0.00              --     Grown from ba08.mpr using
                                  NONE=1.0000
  ba10.mpr:     0.00              --     Grown from ba09.mpr using
                                  NONE=1.0000
  ba11.mpr:     0.00              --     Grown from ba10.mpr using
                                  NONE=1.0000
  ba12.mpr:     0.00              --     Grown from ba11.mpr using
                                  NONE=1.0000
```

CSF   British Columbia surtax first level rate

DESCRIPTION

This is the surtax rate payable on provincial tax payable above the level CSCI.

For British Columbia, the SPSM calculates provincial surtax (impsur) as CSF percent of
provincial taxes (imtxp) above the level CSCI plus CSF2 percent of provincial taxes above
the level CSCI2 less an allowance of CSDC for each dependant child (imchclm).

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
  ba91.mpr:     0.10000           --     Federal Income Tax 1991 (BC)
                                  - Schedule 1
  ba92.mpr:     0.10000         0.0%    Federal Income Tax 1992 (BC)
                                  - Schedule 1
  ba93.mpr:     0.20000        100.0%   Federal Income Tax 1993 (BC)
                                  - Schedule 1
  ba94.mpr:     0.20000         0.0%    Federal Income Tax 1993 (BC)
                                  - Schedule 1
```

```
ba95.mpr:     0.30000     50.0%   Federal Income Tax T1C (BC)
                                  TC-1995
ba96.mpr:     0.30000      0.0%   Federal Income Tax T1C (BC)
                                  1996
ba97.mpr:     0.30000      0.0%   Federal Income Tax T1C (BC)
                                  TC-1997
ba98.mpr:     0.30000      0.0%   Federal Income Tax T1C (BC)
                                  TC - 1998
ba99.mpr:     0.30000      0.0%   Federal Income Tax T1C (BC)
                                  TC - 1999
ba00.mpr:     0.30000      0.0%   Federal Income Tax Form
                                  BC428 - 2000
ba01.mpr:     0.00000      --     Not in effect (BC budget
                                  2000 - dropped)
ba02.mpr:     0.00000      --     Not in effect
ba03.mpr:     0.00000      --     Not in effect
ba04.mpr:     0.00000      --     Not in effect
ba05.mpr:     0.00000      --     Not in effect
ba06.mpr:     0.00000      --     Not in effect
ba07.mpr:     0.00000      --     Copied from ba06.mpr
ba08.mpr:     0.00000      --     Copied from ba07.mpr
ba09.mpr:     0.00000      --     Copied from ba08.mpr
ba10.mpr:     0.00000      --     Copied from ba09.mpr
ba11.mpr:     0.00000      --     Copied from ba10.mpr
ba12.mpr:     0.00000      --     Copied from ba11.mpr
```

CSF2   British Columbia surtax second level rate

DESCRIPTION

The rate which is applied to Provincial Income Tax (imtxp) exceeding CSCI2 to calculate the
BC surtax. Thus the total rate of surtax above the second tier cut-in CSCI2 would be the sum
of this parameter and CSF.

For British Columbia, the SPSM calculates provincial surtax (impsur) as CSF percent of
provincial taxes (imtxp) above the level CSCI plus CSF2 percent of provincial taxes above
the level CSCI2 less an allowance of CSDC for each dependant child (imchclm).

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000       --     Not in effect
 ba92.mpr:     0.10000       --     Federal Income Tax 1992 (BC)
                             - Schedule 1
 ba93.mpr:     0.10000      0.0%    Federal Income Tax 1993 (BC)
                             - Schedule 1
 ba94.mpr:     0.10000      0.0%    Federal Income Tax 1993 (BC)
                             - Schedule 1
 ba95.mpr:     0.20000    100.0%    Federal Income Tax T1C (BC)
                             TC-1995
 ba96.mpr:     0.21500      7.5%    Federal Income Tax T1C (BC)
                             1996
 ba97.mpr:     0.24500     14.0%    Federal Income Tax T1C (BC)
                             TC-1997
 ba98.mpr:     0.26000      6.1%    Federal Income Tax T1C (BC)
                             TC - 1998
 ba99.mpr:     0.19000    -26.9%    Federal Income Tax T1C (BC)
                             TC - 1999
 ba00.mpr:     0.15000    -21.1%    Federal Income Tax Form
                             BC428 - 2000
 ba01.mpr:     0.00000       --     Not in effect (BC budget
                             2000 - dropped)
 ba02.mpr:     0.00000       --     Not in effect
 ba03.mpr:     0.00000       --     Not in effect
 ba04.mpr:     0.00000       --     Not in effect
 ba05.mpr:     0.00000       --     Not in effect
 ba06.mpr:     0.00000       --     Not in effect
 ba07.mpr:     0.00000       --     Copied from ba06.mpr
 ba08.mpr:     0.00000       --     Copied from ba07.mpr
 ba09.mpr:     0.00000       --     Copied from ba08.mpr
 ba10.mpr:     0.00000       --     Copied from ba09.mpr
 ba11.mpr:     0.00000       --     Copied from ba10.mpr
```

```
    ba12.mpr:     0.00000        --     Copied from ba11.mpr
```

CSTC   British Columbia stc amount

DESCRIPTION

This is the individual maximum entitlement under the BC sales tax credit which is claimed with respect to the head and spouse, if applicable, within a nuclear family.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00            --     Not in effect
 ba92.mpr:     0.00            --     Not in effect
 ba93.mpr:    50.00            --     Federal Income Tax T1C (BC)
                              - 1993
 ba94.mpr:    50.00           0.0%    Federal Income Tax T1C (BC)
                              1994
 ba95.mpr:    50.00           0.0%    Federal Income Tax T1C (BC)
                              1995
 ba96.mpr:    50.00           0.0%    Federal Income Tax T1C (BC)
                              1996
 ba97.mpr:    50.00           0.0%    Federal Income Tax T1C (BC)
                              1997
 ba98.mpr:    50.00           0.0%    Federal Income Tax T1C (BC)
                              1998
 ba99.mpr:    50.00           0.0%    Federal Income Tax T1C (BC)
                              - 1999
 ba00.mpr:    50.00           0.0%    Federal Income Tax Form
                              BC479 - 2000
```

```
   ba01.mpr:      50.00         0.0%   Federal Income Tax Form
                                       BC479 - 2001
   ba02.mpr:      75.00        50.0%   Federal Income Tax Form
                                       BC479 - 2002
   ba03.mpr:      75.00         0.0%   Federal Income Tax Form
                                       BC479 - 2003
   ba04.mpr:      75.00         0.0%   Federal Income Tax Form
                                       BC479 - 2004
   ba05.mpr:      75.00         0.0%   Federal Income Tax Form
                                       BC479 - 2005
   ba06.mpr:      75.00         0.0%   Federal Income Tax Form
                                       BC479 - 2006
   ba07.mpr:      75.00         0.0%   Grown from ba06.mpr using
                                       NONE=1.0000
   ba08.mpr:      75.00         0.0%   Grown from ba07.mpr using
                                       NONE=1.0000
   ba09.mpr:      75.00         0.0%   Grown from ba08.mpr using
                                       NONE=1.0000
   ba10.mpr:      75.00         0.0%   Grown from ba09.mpr using
                                       NONE=1.0000
   ba11.mpr:      75.00         0.0%   Grown from ba10.mpr using
                                       NONE=1.0000
   ba12.mpr:      75.00         0.0%   Grown from ba11.mpr using
                                       NONE=1.0000
```

CSTCFLAG   British Columbia sales tax credit flag

DESCRIPTION

When this parameter has a value of 1 the British Columbia sales tax credit will be calculated.
With a value of 0 it will not.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	FLAG
ba92.mpr:	0	--	FLAG
ba93.mpr:	1	--	FLAG
ba94.mpr:	1	--	FLAG
ba95.mpr:	1	--	FLAG
ba96.mpr:	1	--	Federal Income Tax T1C (BC) 1996
ba97.mpr:	1	--	Federal Income Tax T1C (BC) 1997
ba98.mpr:	1	--	Federal Income Tax T1C (BC) 1998
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	Federal Income Tax Form BC479 - 2000
ba01.mpr:	1	--	Federal Income Tax Form BC479 - 2001
ba02.mpr:	1	--	Federal Income Tax Form BC479 - 2002
ba03.mpr:	1	--	Federal Income Tax Form BC479 - 2003
ba04.mpr:	1	--	Federal Income Tax Form BC479 - 2004
ba05.mpr:	1	--	Federal Income Tax Form BC479 - 2005
ba06.mpr:	1	--	Federal Income Tax Form BC479 - 2006
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

DESCRIPTION

This is the maximum entitlement under the BC sales tax credit which is claimed for each dependent child within a nuclear family.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	50.00	--	Federal Income Tax T1C (BC) - 1993
ba94.mpr:	50.00	0.0%	Federal Income Tax T1C (BC) - 1994
ba95.mpr:	50.00	0.0%	Federal Income Tax T1C (BC) - 1995
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000

```
ba08.mpr:     0.00              --     Grown from ba07.mpr using
                          NONE=1.0000
ba09.mpr:     0.00              --     Grown from ba08.mpr using
                          NONE=1.0000
ba10.mpr:     0.00              --     Grown from ba09.mpr using
                          NONE=1.0000
ba11.mpr:     0.00              --     Grown from ba10.mpr using
                          NONE=1.0000
ba12.mpr:     0.00              --     Grown from ba11.mpr using
                          NONE=1.0000
```

CSTCR   British Columbia stc reduction rate

DESCRIPTION

This is the rate used to calculate the reduction of the British Columbia Sales Tax Credit. It is applied to family income above a calculated threshold (called the base amount) to determine a dollar amount to subtract from the family's sales tax credit entitlement.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00              --     Not in effect
ba92.mpr:     0.00              --     Not in effect
ba93.mpr:     0.02              --     Federal Income Tax T1C (BC)
                          - 1993
ba94.mpr:     0.02            0.0%     Federal Income Tax T1C (BC)
                          1994
ba95.mpr:     0.02            0.0%     Federal Income Tax T1C (BC)
                          1995
```

```
ba96.mpr:      0.02           0.0%   Federal Income Tax T1C (BC)
                                     1996
ba97.mpr:      0.02           0.0%   Federal Income Tax T1C (BC)
                                     1997
ba98.mpr:      0.02           0.0%   Federal Income Tax T1C (BC)
                                     1998
ba99.mpr:      0.02           0.0%   Federal Income Tax T1C (BC)
                                     - 1999
ba00.mpr:      0.02           0.0%   Federal Income Tax Form
                                     BC479 - 2000
ba01.mpr:      0.02           0.0%   Federal Income Tax Form
                                     BC479 - 2001
ba02.mpr:      0.02           0.0%   Federal Income Tax Form
                                     BC479 - 2002
ba03.mpr:      0.02           0.0%   Federal Income Tax Form
                                     BC479 - 2003
ba04.mpr:      0.02           0.0%   Federal Income Tax Form
                                     BC479 - 2004
ba05.mpr:      0.02           0.0%   Federal Income Tax Form
                                     BC479 - 2005
ba06.mpr:      0.02           0.0%   Federal Income Tax Form
                                     BC479 - 2006
ba07.mpr:      0.02           0.0%   Copied from ba06.mpr
ba08.mpr:      0.02           0.0%   Copied from ba07.mpr
ba09.mpr:      0.02           0.0%   Copied from ba08.mpr
ba10.mpr:      0.02           0.0%   Copied from ba09.mpr
ba11.mpr:      0.02           0.0%   Copied from ba10.mpr
ba12.mpr:      0.02           0.0%   Copied from ba11.mpr
```

CSTHINC   British Columbia family head income threshold (stc)

DESCRIPTION

This is the base amount for the head for determining the British Columbia sales tax credit.
Base amounts for the head (CSTHINC), spouse (CSTSINC) and children (CSTKINC) are
added up to give a family base amount below which BC sales tax credits are not reduced.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	15000.00	--	Federal Income Tax T1C (BC) - 1993
ba94.mpr:	15000.00	0.0%	Federal Income Tax T1C (BC) 1994
ba95.mpr:	15000.00	0.0%	Federal Income Tax T1C (BC) 1995
ba96.mpr:	15000.00	0.0%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	15000.00	0.0%	Federal Income Tax T1C (BC) 1997
ba98.mpr:	15000.00	0.0%	Federal Income Tax T1C (BC) 1998
ba99.mpr:	15000.00	0.0%	Federal Income Tax T1C (BC) - 1999
ba00.mpr:	15000.00	0.0%	Federal Income Tax Form BC479 - 2000
ba01.mpr:	15000.00	0.0%	Federal Income Tax Form BC479 - 2001
ba02.mpr:	15000.00	0.0%	Federal Income Tax Form BC479 - 2002
ba03.mpr:	15000.00	0.0%	Federal Income Tax Form BC479 - 2003
ba04.mpr:	15000.00	0.0%	Federal Income Tax Form BC479 - 2004
ba05.mpr:	15000.00	0.0%	Federal Income Tax Form BC479 - 2005
ba06.mpr:	15000.00	0.0%	Federal Income Tax Form BC479 - 2006

```
 ba07.mpr:    15000.00     0.0%   Grown from ba06.mpr using
                           NONE=1.0000
 ba08.mpr:    15000.00     0.0%   Grown from ba07.mpr using
                           NONE=1.0000
 ba09.mpr:    15000.00     0.0%   Grown from ba08.mpr using
                           NONE=1.0000
 ba10.mpr:    15000.00     0.0%   Grown from ba09.mpr using
                           NONE=1.0000
 ba11.mpr:    15000.00     0.0%   Grown from ba10.mpr using
                           NONE=1.0000
 ba12.mpr:    15000.00     0.0%   Grown from ba11.mpr using
                           NONE=1.0000
```

CSTKINC   British Columbia kid income threshold top-up (stc)

DESCRIPTION

This is base amount per child for the British Columbia sales tax credit. Base amounts for the
head (CSTHINC), spouse (CSTSINC) and children are added up to give a family base
amount below which BC sales tax credits are not reduced.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00           --    Not in effect
 ba92.mpr:     0.00           --    Not in effect
 ba93.mpr:     3000.00        --    Federal Income Tax T1C (BC)
                            - 1993
 ba94.mpr:     3000.00       0.0%   Federal Income Tax T1C (BC)
                            1994
```

```
ba95.mpr:      3000.00      0.0%    Federal Income Tax T1C (BC)
                                    1995
ba96.mpr:      0.00         --      Not in effect
ba97.mpr:      0.00         --      Not in effect
ba98.mpr:      0.00         --      Not in effect
ba99.mpr:      0.00         --      Not in effect
ba00.mpr:      0.00         --      Not in effect
ba01.mpr:      0.00         --      Not in effect
ba02.mpr:      0.00         --      Not in effect
ba03.mpr:      0.00         --      Not in effect
ba04.mpr:      0.00         --      Not in effect
ba05.mpr:      0.00         --      Not in effect
ba06.mpr:      0.00         --      Not in effect
ba07.mpr:      0.00         --      Grown from ba06.mpr using
                                    NONE=1.0000
ba08.mpr:      0.00         --      Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:      0.00         --      Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      0.00         --      Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      0.00         --      Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      0.00         --      Grown from ba11.mpr using
                                    NONE=1.0000
```

CSTSINC   British Columbia spousal income threshold top-up (stc)

DESCRIPTION

This is the base amount for the spouse for determining the British Columbia sales tax credit.
Base amounts for the head (CSTHINC), spouse (CSTSINC) and children (CSTKINC) are
added up to give a family base amount below which BC sales tax credits are not reduced.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	3000.00	--	Federal Income Tax T1C (BC) - 1993
ba94.mpr:	3000.00	0.0%	Federal Income Tax T1C (BC) 1994
ba95.mpr:	3000.00	0.0%	Federal Income Tax T1C (BC) 1995
ba96.mpr:	3000.00	0.0%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	3000.00	0.0%	Federal Income Tax T1C (BC) 1997
ba98.mpr:	3000.00	0.0%	Federal Income Tax T1C (BC) 1998
ba99.mpr:	3000.00	0.0%	Federal Income Tax T1C (BC) - 1999
ba00.mpr:	3000.00	0.0%	Federal Income Tax Form BC479 - 2000
ba01.mpr:	3000.00	0.0%	Federal Income Tax Form BC479 - 2001
ba02.mpr:	3000.00	0.0%	Federal Income Tax Form BC479 - 2002
ba03.mpr:	3000.00	0.0%	Federal Income Tax Form BC479 - 2003
ba04.mpr:	3000.00	0.0%	Federal Income Tax Form BC479 - 2004
ba05.mpr:	3000.00	0.0%	Federal Income Tax Form BC479 - 2005
ba06.mpr:	3000.00	0.0%	Federal Income Tax Form BC479 - 2006
ba07.mpr:	3000.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	3000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	3000.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	3000.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	3000.00	0.0%	Grown from ba10.mpr using NONE=1.0000

```
ba12.mpr:    3000.00       0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

CSUPCR   British Columbia supplemental tax credit

DESCRIPTION

This parameter represents the value of the British Columbia supplemental tax credit used in
2000 only. All filers with a basic personal amount are given this amount as part of the non-
refundable tax credits. Those filers with a married or equivalent to married tax credit amount
are also granted this amount in 2000.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	25.20	--	Federal Income Tax Form BC479 – 2000
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect

```
 ba06.mpr:    0.00            --     Not in effect
 ba07.mpr:    0.00            --     Grown from ba06.mpr using
                       NONE=1.0000
 ba08.mpr:    0.00            --     Grown from ba07.mpr using
                       NONE=1.0000
 ba09.mpr:    0.00            --     Grown from ba08.mpr using
                       NONE=1.0000
 ba10.mpr:    0.00            --     Grown from ba09.mpr using
                       NONE=1.0000
 ba11.mpr:    0.00            --     Grown from ba10.mpr using
                       NONE=1.0000
 ba12.mpr:    0.00            --     Grown from ba11.mpr using
                       NONE=1.0000
```

CTCAMTPC   Child Tax Credit amount per child

DESCRIPTION

This parameter contains the amount for the Federal non-refundable Child Tax Credit that will
be granted to a parent for each child under age 18. The credit was introduced in 2007. This
amount is multiplied by the non-refundable tax credit rate (FNTCR) and saved in the variable
imchdtxc. The value of the credit is transferable between parents.

CROSS REFERENCE

Function   **Description**

txhstr   Compute family-related deductions or credits

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00            --     Not in effect
 ba92.mpr:    0.00            --     Not in effect
 ba93.mpr:    0.00            --     Not in effect
 ba94.mpr:    0.00            --     Not in effect
 ba95.mpr:    0.00            --     Not in effect
```

```
ba96.mpr:    0.00           --    Not in effect
ba97.mpr:    0.00           --    Not in effect
ba98.mpr:    0.00           --    Not in effect
ba99.mpr:    0.00           --    Not in effect
ba00.mpr:    0.00           --    Not in effect
ba01.mpr:    0.00           --    Not in effect
ba02.mpr:    0.00           --    Not in effect
ba03.mpr:    0.00           --    Not in effect
ba04.mpr:    0.00           --    Not in effect
ba05.mpr:    0.00           --    Not in effect
ba06.mpr:    0.00           --    Not in effect
ba07.mpr:    2000.00        --    Federal Budget Plan 2007
ba08.mpr:    2040.66       2.0%   Grown from ba07.mpr using
                                  CPI=1.020331
ba09.mpr:    2082.83       2.1%   Grown from ba08.mpr using
                                  CPI=1.020664
ba10.mpr:    2125.00       2.0%   Grown from ba09.mpr using
                                  CPI=1.020246
ba11.mpr:    2165.66       1.9%   Grown from ba10.mpr using
                                  CPI=1.019135
ba12.mpr:    2210.84       2.1%   Grown from ba11.mpr using
                                  CPI=1.020862
```

CTCAPTOBFLG Flag to cap tobacco expenditures

DESCRIPTION

When this flag is turned on, tobacco expenditures (including taxes) larger than the maximum amount of tobacco expenditures allowed (CTTOBMAX) are capped and other expenditures are adjusted accordingly.

CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households

VALUES

```
 ba91.mpr:      1                  --      User option
 ba92.mpr:      1                  --      User option
 ba93.mpr:      1                  --      User option
 ba94.mpr:      1                  --      User option
 ba95.mpr:      1                  --      User option
 ba96.mpr:      1                  --      User option
 ba97.mpr:      1                  --      User option
 ba98.mpr:      1                  --      User option
 ba99.mpr:      1                  --      User option
 ba00.mpr:      1                  --      User option
 ba01.mpr:      1                  --      User option
 ba02.mpr:      1                  --      User option
 ba03.mpr:      1                  --      User option
 ba04.mpr:      1                  --      User option
 ba05.mpr:      1                  --      User option
 ba06.mpr:      1                  --      User option
 ba07.mpr:      1                  --      User option
 ba08.mpr:      1                  --      Copied from ba07.mpr
 ba09.mpr:      1                  --      Copied from ba08.mpr
 ba10.mpr:      1                  --      Copied from ba09.mpr
 ba11.mpr:      1                  --      Copied from ba10.mpr
 ba12.mpr:      1                  --      Copied from ba11.mpr
```

CTCERF   Refundable CTC child care expense reduction fraction

DESCRIPTION

When CTCREF is set to 1 child tax credit benefits will be reduced by this fraction
(CTCERF) of child care expenses claimed.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.25000          --     Federal Income Tax 1991 -
                                 Schedule 7 & see Line 550
 ba92.mpr:     0.25000          0.0%   Federal Income Tax 1992 -
                                 Schedule 7 & Line 444
 ba93.mpr:     0.00000          --     Dropped in 1993
 ba94.mpr:     0.00000          --     Not in effect
 ba95.mpr:     0.00000          --     Not in effect
 ba96.mpr:     0.00000          --     Not in effect
 ba97.mpr:     0.00000          --     Not in effect
 ba98.mpr:     0.00000          --     Not in effect
 ba99.mpr:     0.00000          --     Not in effect
 ba00.mpr:     0.00000          --     Not in effect
 ba01.mpr:     0.00000          --     Not in effect
 ba02.mpr:     0.00000          --     Not in effect
 ba03.mpr:     0.00000          --     Not in effect
 ba04.mpr:     0.00000          --     Not in effect
 ba05.mpr:     0.00000          --     Not in effect
 ba06.mpr:     0.00000          --     Not in effect
 ba07.mpr:     0.00000          --     Not in effect
 ba08.mpr:     0.00000          --     Copied from ba07.mpr
 ba09.mpr:     0.00000          --     Copied from ba08.mpr
 ba10.mpr:     0.00000          --     Copied from ba09.mpr
 ba11.mpr:     0.00000          --     Copied from ba10.mpr
 ba12.mpr:     0.00000          --     Copied from ba11.mpr
```

CTCFALC   SHS reporting error adjustment: Alcohol [prov]

DESCRIPTION

The sum of the alcohol expenditures on the SPSD/M are known to be well below the provincial control totals. The role of this parameter is to scale the model expenditures to conform with these control totals. This is necessary as alcohol is amongst the most heavily taxed commodities.

CTCFGAS   SHS reporting error adjustment: Gasoline [prov]

DESCRIPTION

The sum of the gasoline expenditures on the SPSD/M are not in alignment with the provincial control totals. This parameter is used to scale the gasoline expenditures to conform with provincial control totals. Like alcohol, gasoline is a heavily taxed commodity.

CTCFTOB   SHS reporting error adjustment: Tobacco [prov]

DESCRIPTION

The sum of the tobacco expenditures on the SPSD/M fall short of provincial control totals. This parameter scales the model expenditures to conform with these control totals. Tobacco is the most heavily taxed commodity.

CTCINC   Refundable CTC family income scaling factor

DESCRIPTION

Family net income calculated for the purposes of taxing back the Child Tax Credit is always multiplied by this factor prior to taxing back Child Tax Credits.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia
txctc	Compute child tax credit
txman	Compute provincial taxes for Manitoba
txnb	Compute provincial taxes for New Brunswick
txnfld	Compute provincial taxes for Newfoundland
txns	Compute provincial taxes for Nova Scotia
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1.00000	--	User supplied
ba92.mpr:	1.00000	0.0%	User supplied
ba93.mpr:	1.00000	0.0%	User supplied
ba94.mpr:	1.00000	0.0%	User supplied
ba95.mpr:	1.00000	0.0%	User supplied
ba96.mpr:	1.00000	0.0%	User supplied
ba97.mpr:	1.00000	0.0%	User supplied
ba98.mpr:	1.00000	0.0%	User supplied
ba99.mpr:	1.00000	0.0%	User supplied
ba00.mpr:	1.00000	0.0%	User supplied
ba01.mpr:	1.00000	0.0%	User supplied
ba02.mpr:	1.00000	0.0%	User supplied
ba03.mpr:	1.00000	0.0%	User supplied
ba04.mpr:	1.00000	0.0%	User supplied
ba05.mpr:	1.00000	0.0%	User supplied
ba06.mpr:	1.00000	0.0%	User supplied
ba07.mpr:	1.00000	0.0%	User supplied
ba08.mpr:	1.00000	0.0%	Copied from ba07.mpr
ba09.mpr:	1.00000	0.0%	Copied from ba08.mpr
ba10.mpr:	1.00000	0.0%	Copied from ba09.mpr
ba11.mpr:	1.00000	0.0%	Copied from ba10.mpr
ba12.mpr:	1.00000	0.0%	Copied from ba11.mpr

DESCRIPTION

When CTCOPT is set to 1, the Federal Child Tax Credit is calculated. When the value is 2, the Federal Integrated Child Tax Benefit proposed in the 1993 Federal Budget is calculated. When the value is 3, both programs are calculated during the cross-over year.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	OPTION
ba92.mpr:	3	--	OPTION
ba93.mpr:	2	--	OPTION
ba94.mpr:	2	--	OPTION
ba95.mpr:	2	--	OPTION
ba96.mpr:	2	--	OPTION
ba97.mpr:	2	--	OPTION
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	Option
ba00.mpr:	2	--	OPTION
ba01.mpr:	2	--	OPTION
ba02.mpr:	2	--	OPTION
ba03.mpr:	2	--	OPTION
ba04.mpr:	2	--	OPTION
ba05.mpr:	2	--	OPTION
ba06.mpr:	2	--	OPTION
ba07.mpr:	2	--	OPTION
ba08.mpr:	2	--	Copied from ba07.mpr
ba09.mpr:	2	--	Copied from ba08.mpr
ba10.mpr:	2	--	Copied from ba09.mpr

```
ba11.mpr:     2                --    Copied from ba10.mpr
ba12.mpr:     2                --    Copied from ba11.mpr
```

CTCPC   Refundable Child tax credit per child

DESCRIPTION

This is the amount allowable per child in calculating the refundable Child Tax Credit. This
parameter is used only if CTCOPT is set to 1.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     585.00            --    Federal Income Tax 1991 –
                               Schedule 7 & Line 444
ba92.mpr:     601.00           2.7%   Federal Income Tax 1992 –
                               Schedule 7 & Line 444
ba93.mpr:     0.00             --    Dropped in 1993
ba94.mpr:     0.00             --    Not in effect
ba95.mpr:     0.00             --    Not in effect
ba96.mpr:     0.00             --    Not in effect
ba97.mpr:     0.00             --    Not in effect
ba98.mpr:     0.00             --    Not in effect
ba99.mpr:     0.00             --    Not in effect
ba00.mpr:     0.00             --    Not in effect
ba01.mpr:     0.00             --    Not in effect
ba02.mpr:     0.00             --    Not in effect
ba03.mpr:     0.00             --    Not in effect
ba04.mpr:     0.00             --    Not in effect
ba05.mpr:     0.00             --    Not in effect
ba06.mpr:     0.00             --    Not in effect
```

```
 ba07.mpr:     0.00                --     Not in effect
 ba08.mpr:     0.00                --     Grown from ba07.mpr using
                          CPI=1.020331
 ba09.mpr:     0.00                --     Grown from ba08.mpr using
                          CPI=1.020664
 ba10.mpr:     0.00                --     Grown from ba09.mpr using
                          CPI=1.020246
 ba11.mpr:     0.00                --     Grown from ba10.mpr using
                          CPI=1.019135
 ba12.mpr:     0.00                --     Grown from ba11.mpr using
                          CPI=1.020862
```

CTCREF   Refundable CTC post-reform rules flag

DESCRIPTION

In 1988 a number of changes were introduced to the child tax credit including a supplement for young children and the reduction of benefits by child care expenses claimed. When CTCREF is set to 1 the 1988 reform rules will be applied.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Federal Income Tax 1991 – Schedule 7 & Line 444
ba92.mpr:	1	--	Federal Income Tax 1992 – Schedule 7 & Line 444
ba93.mpr:	0	--	Dropped in 1993
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect

```
ba97.mpr:     0              --    Not in effect
ba98.mpr:     0              --    Not in effect
ba99.mpr:     0              --    Not in effect
ba00.mpr:     0              --    Not in effect
ba01.mpr:     0              --    Not in effect
ba02.mpr:     0              --    Not in effect
ba03.mpr:     0              --    Not in effect
ba04.mpr:     0              --    Not in effect
ba05.mpr:     0              --    Not in effect
ba06.mpr:     0              --    Not in effect
ba07.mpr:     0              --    Not in effect
ba08.mpr:     0              --    Copied from ba07.mpr
ba09.mpr:     0              --    Copied from ba08.mpr
ba10.mpr:     0              --    Copied from ba09.mpr
ba11.mpr:     0              --    Copied from ba10.mpr
ba12.mpr:     0              --    Copied from ba11.mpr
```

CTCRR   Refundable Child tax credit reduction rate

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the total Child Tax Credit.
This parameter is used only if CTCOPT is set to 1.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.05000          --    Federal Income Tax 1991 –
                             Schedule 7 & Line 444
 ba92.mpr:    0.05000        0.0%   Federal Income Tax 1992 –
                             Schedule 7 & Line 444
```

```
ba93.mpr:    0.00000      --    Dropped in 1993
ba94.mpr:    0.00000      --    Not in effect
ba95.mpr:    0.00000      --    Not in effect
ba96.mpr:    0.00000      --    Not in effect
ba97.mpr:    0.00000      --    Not in effect
ba98.mpr:    0.00000      --    Not in effect
ba99.mpr:    0.00000      --    Not in effect
ba00.mpr:    0.00000      --    Not in effect
ba01.mpr:    0.00000      --    Not in effect
ba02.mpr:    0.00000      --    Not in effect
ba03.mpr:    0.00000      --    Not in effect
ba04.mpr:    0.00000      --    Not in effect
ba05.mpr:    0.00000      --    Not in effect
ba06.mpr:    0.00000      --    Not in effect
ba07.mpr:    0.00000      --    Not in effect
ba08.mpr:    0.00000      --    Copied from ba07.mpr
ba09.mpr:    0.00000      --    Copied from ba08.mpr
ba10.mpr:    0.00000      --    Copied from ba09.mpr
ba11.mpr:    0.00000      --    Copied from ba10.mpr
ba12.mpr:    0.00000      --    Copied from ba11.mpr
```

CTCSUP   Refundable CTC young child supplement

DESCRIPTION

Beginning in 1988 the child tax credit paid an additional supplement with respect to children under the age of 7. This parameter is the amount of the supplement.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	207.00	--	Federal Income Tax 1991 – Schedule 7 & see Line 546
ba92.mpr:	213.00	2.9%	Federal Income Tax 1992 – Schedule 7 & see Line 546
ba93.mpr:	0.00	--	Dropped in 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using CPI=1.020331
ba09.mpr:	0.00	--	Grown from ba08.mpr using CPI=1.020664
ba10.mpr:	0.00	--	Grown from ba09.mpr using CPI=1.020246
ba11.mpr:	0.00	--	Grown from ba10.mpr using CPI=1.019135
ba12.mpr:	0.00	--	Grown from ba11.mpr using CPI=1.020862

CTCTD   Family income refundable child tax credit turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the Federal Child Tax Credit begins to be paid at a lower rate. If family income (the sum of the net income of the head and spouse) exceeds this amount, the total Child Tax Credit is reduced by a proportion (CTCRR) of income exceeding the turndown CTCTD.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	25215.00	--	Federal Income Tax 1991 – Schedule 7 & Line 444
ba92.mpr:	25921.00	2.8%	Federal Income Tax 1992 – Schedule 7 & Line 444
ba93.mpr:	0.00	--	Dropped in 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using CPI=1.020331
ba09.mpr:	0.00	--	Grown from ba08.mpr using CPI=1.020664
ba10.mpr:	0.00	--	Grown from ba09.mpr using CPI=1.020246
ba11.mpr:	0.00	--	Grown from ba10.mpr using CPI=1.019135
ba12.mpr:	0.00	--	Grown from ba11.mpr using CPI=1.020862

DESCRIPTION

Probability of a filer applying for the Child Tax Credit by Child Tax Credit benefit level.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value		Source	
ba91.mpr:	5	[Rows]	User supplied	
0	1.000	(0.0000)		
500	1.000	(0.0000)		
1020	1.000	(0.0000)		
3000	1.000	(0.0000)		
5000	1.000	(0.0000)		
ba92.mpr:		[Same]	User supplied	
ba93.mpr:		[Same]	User supplied	
ba94.mpr:	5	[Rows]	User supplied	
0	1.000	(0.0000)		
501	1.000	(0.0000)		
1023	1.000	(0.0000)		
3009	1.000	(0.0000)		
5015	1.000	(0.0000)		
ba95.mpr:	5	[Rows]	User supplied	
0	1.000	(0.0000)		
511	1.000	(0.0000)		
1042	1.000	(0.0000)		
3066	1.000	(0.0000)		
5110	1.000	(0.0000)		
ba96.mpr:		[Same]	User supplied	
ba97.mpr:	5	[Rows]	User supplied	

```
       0    1.000   (0.0000)
     521    1.000   (0.0000)
    1062    1.000   (0.0000)
    3124    1.000   (0.0000)
    5207    1.000   (0.0000)
ba98.mpr:    5           [Rows]   User supplied
       0    1.000   (0.0000)
     528    1.000   (0.0000)
    1076    1.000   (0.0000)
    3165    1.000   (0.0000)
    5275    1.000   (0.0000)
ba99.mpr:    5           [Rows]   User supplied
       0    1.000   (0.0000)
     534    1.000   (0.0000)
    1089    1.000   (0.0000)
    3203    1.000   (0.0000)
    5338    1.000   (0.0000)
ba00.mpr:    5           [Rows]   User supplied
       0    1.000   (0.0000)
     541    1.000   (0.0000)
    1104    1.000   (0.0000)
    3248    1.000   (0.0000)
    5413    1.000   (0.0000)
ba01.mpr:    5           [Rows]   User supplied
       0    1.000   (0.0000)
     554    1.000   (0.0000)
    1130    1.000   (0.0000)
    3324    1.000   (0.0000)
    5540    1.000   (0.0000)
ba02.mpr:    5           [Rows]   User supplied
       0    1.000   (0.0000)
     560    1.000   (0.0000)
    1143    1.000   (0.0000)
    3361    1.000   (0.0000)
    5602    1.000   (0.0000)
ba03.mpr:    5           [Rows]   User supplied
       0    1.000   (0.0000)
     577    1.000   (0.0000)
    1179    1.000   (0.0000)
    3466    1.000   (0.0000)
    5776    1.000   (0.0000)
ba04.mpr:    5           [Rows]   User supplied
       0    1.000   (0.0000)
     585    1.000   (0.0000)
    1196    1.000   (0.0000)
    3517    1.000   (0.0000)
    5861    1.000   (0.0000)
```

```
ba05.mpr:      5          [Rows]   User supplied
        0    1.000   (0.0000)
      599    1.000   (0.0000)
     1224    1.000   (0.0000)
     3599    1.000   (0.0000)
     5997    1.000   (0.0000)
ba06.mpr:      5          [Rows]   User supplied
        0    1.000   (0.0000)
      610    1.000   (0.0000)
     1247    1.000   (0.0000)
     3667    1.000   (0.0000)
     6110    1.000   (0.0000)
ba07.mpr:      5          [Rows]   User supplied
        0    1.000   (0.0000)
      624    1.000   (0.0000)
     1275    1.000   (0.0000)
     3749    1.000   (0.0000)
     6246    1.000   (0.0000)
ba08.mpr:      5          [Rows]   Grown from ba07.mpr using
                         CPI=1.020331
        0    1.000   (0.0000)
      637    1.000   (0.0000)
     1301    1.000   (0.0000)
     3825    1.000   (0.0000)
     6373    1.000   (0.0000)
ba09.mpr:      5          [Rows]   Grown from ba08.mpr using
                         CPI=1.020664
        0    1.000   (0.0000)
      650    1.000   (0.0000)
     1328    1.000   (0.0000)
     3904    1.000   (0.0000)
     6505    1.000   (0.0000)
ba10.mpr:      5          [Rows]   Grown from ba09.mpr using
                         CPI=1.020246
        0    1.000   (0.0000)
      663    1.000   (0.0000)
     1355    1.000   (0.0000)
     3983    1.000   (0.0000)
     6637    1.000   (0.0000)
ba11.mpr:      5          [Rows]   Grown from ba10.mpr using
                         CPI=1.019135
        0    1.000   (0.0000)
      676    1.000   (0.0000)
     1381    1.000   (0.0000)
     4059    1.000   (0.0000)
     6764    1.000   (0.0000)
```

```
 ba12.mpr:      5            [Rows]   Grown from ba11.mpr using
                             CPI=1.020862
         0    1.000   (0.0000)
       690    1.000   (0.0000)
      1410    1.000   (0.0000)
      4144    1.000   (0.0000)
      6905    1.000   (0.0000)
```

CTFAMSNA   SHS->SNA conceptual conversion factor [com]

DESCRIPTION

There exist some conceptual differences between the expenditures of the input-output model which computes the effective commodity tax parameters and the SPSD/M observation stemming from survey data. This parameter is used to adjust the SPSD/M expenditures before applying the input-output commodity tax rates. For additional information on this issue, consult the *Commodity Tax User's Guide*.

CTFCID   Federal custom import duties [com]

DESCRIPTION

This parameter represents the effective tax rates of one of four detailed federal commodity tax types. Custom import duties are levied on imported goods used for both manufacture and final demand consumption. They are ad-valorem based. Their impact is being diminished as the General Agreement on Tariffs and Trade (GATT) discussions lead to rate reductions. These levies are incorporated into the producer's price of a good such that revenues from the federal goods and services tax and other excise taxes are subject to their levels.

CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households
txhhexp	Compute and pro-rate household taxes, rent, etc.

VALUES

CTFCID Please see actual parameter files or /spsd/parmvals.txt
                        for values

CTFEXD   Federal excise duties [com]

DESCRIPTION

This parameter represents the effective tax rates of one of four detailed federal commodity tax types. Under the excise act duties are levied on tobacco products and alcoholic beverages (other than wines) made in Canada. These commodities are under the control of the crown until these duties are paid. They are then stamped accordingly. These duties, like custom import duties, are included in the producer's price of the commodity. They typically take the form of specific quantity rates; they are not ad-valorem taxes. Revenues generated by the federal goods and services tax and federal excise taxes are conditioned on these levels.

CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households
txhhexp	Compute and pro-rate household taxes, rent, etc.

VALUES

File/Year   Value   Growth Source

CTFEXD Please see actual parameter files or /spsd/parmvals.txt
                        for values

CTFEXT   Federal excise taxes [com]

DESCRIPTION

This parameter represents the effective tax rates of one of four detailed federal commodity tax types. Some commodities are additionally taxed on the producer price base through provisions in the Excise Tax Act. Taxes under this heading include: Gasoline, Diesel, and Aviation Fuel excise taxes; Tobacco and Alcohol excise taxes; Air transportation tax; Telecommunications programming tax; other excise taxes levied on heavy cars, air conditioners, jewelry, clocks, watches, lighters, playing cards etc.

CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households
txhhexp	Compute and pro-rate household taxes, rent, etc.

VALUES

File/Year	Value	Growth	Source

```
CTFEXT Please see actual parameter files or /spsd/parmvals.txt
                          for values
```

CTFGST   Federal GST [com]

DESCRIPTION

This parameter represents the effective tax rates of one of four detailed federal commodity tax types. The GST is levied on the industries gross value added. The tax operates via the application of an ad-valorem tax to the value of their sales while receiving a tax credit for the implicit costs of the GST in the prices of their production inputs.

CROSS REFERENCE

Function   **Description**

ctmod   Compute commodity taxes for individuals and households
txhhexp   Compute and pro-rate household taxes, rent, etc.

VALUES

File/Year   Value   Growth Source

CTFGST Please see actual parameter files or /spsd/parmvals.txt
                              for values

CTFGSTHOUSE Gst on housing to be allocated [prov][tenure]

DESCRIPTION

This parameter contains the Goods and Services Tax (GST) on residential construction which is to be allocated to households in thousands of dollars. It is multiplied by an index variable (fxgstidx) in order to allocate it to households (ctfgsths). The values are by province and by household tenure. See the *Commodity Tax User's Guide* for more details.

CROSS REFERENCE

Function   **Description**

ctmod   Compute commodity taxes for individuals and households

VALUES

File/Year　　　　Value　　　Source

```
ba91.mpr:      10         [Rows]    COMTAX
   17570.29766 3761.95473
   5061.99492 1298.42992
   39281.06553 10808.39523
   25629.68550 6264.61881
   269906.54299 133797.56149
   616074.46583 224144.89224
   43052.75278 13677.63778
   31100.34411 8819.57342
   153948.62041 54807.52086
   413798.25764 140699.55640
ba92.mpr:      10         [Rows]    COMTAX
   18382.71667 3928.48077
   5297.79359 1354.51353
   41098.61701 11289.46787
   26863.25805 6494.68783
   283469.41451 138760.82254
   644727.39149 234049.94763
   45105.87162 14227.89781
   32562.35876 9189.49873
   161555.78721 56780.25157
   433615.08848 146328.83794
ba93.mpr:      10         [Rows]    COMTAX
   17478.84747 3764.19673
   5037.12233 1296.70420
   39060.05623 10819.93812
   25533.59576 6227.33149
   268646.04816 133369.82798
   617289.51453 219416.17569
   42944.60311 13548.54970
   30968.51533 8784.46326
   155096.63329 52786.52197
   412895.81118 139283.17848
ba94.mpr:      10         [Rows]    COMTAX
   18712.42036 4090.37361
   5413.22371 1385.65785
   42044.96483 11497.41940
   27482.88541 6610.05691
   288311.67221 143221.82703
   667082.34360 231057.64479
```

```
        46319.51525 14321.59213
        33331.41361 9340.38860
        168568.50164 54578.27128
        443113.81296 149608.37975
 ba95.mpr:    10         [Rows]   COMTAX
        16021.13270 3481.49640
        4617.96059 1196.94373
        35903.21284 9890.17817
        23436.77389 5722.02172
        245570.55919 123508.67680
        573559.72733 194595.74915
        39676.29340 12188.44855
        28489.77172 8006.29681
        145295.64157 45555.91597
        379208.42972 127731.25034
 ba96.mpr:    10         [Rows]   COMTAX
        17559.70913 3962.29087
        5098.34176 1318.65824
        39549.99982 10985.00018
        25779.93252 6398.06748
        271830.76680 135464.23320
        632652.20515 215040.79485
        43865.07597 13369.92403
        31460.84685 8814.15315
        160511.01353 50101.98647
        418925.93165 140504.06835
 ba97.mpr:    10         [Rows]   COMTAX
        19647.95298 4321.04702
        5816.56668 1523.43332
        40307.36736 11058.63264
        27368.46967 6794.53033
        262481.96035 129361.03965
        721307.90518 244000.09482
        43835.74702 13345.25298
        37598.30469 10629.69531
        211032.35332 65431.64668
        438547.51356 151350.48644
 ba98.mpr:    10         [Rows]   COMTAX
        19956.87446 4382.12554
        5068.13389 1323.86611
        36935.26420 10075.73580
        25414.43023 6310.56977
        251879.17098 122490.82902
        702022.43085 236281.56915
        43376.06361 13182.93639
        41254.69778 11346.30222
        238784.29024 73467.70976
```

```
     356580.38344 124524.61656
 ba99.mpr:     10          [Rows]    COMTAX
   20650.34970 4545.65030
   6434.99080 1674.00920
   44249.72810 12031.27190
   28065.16944 7023.83056
   263830.75402 128177.24598
   835697.81446 282266.18554
   42480.03311 12939.96689
   41999.47283 11318.52717
   245985.06126 75087.93874
   328956.67765 116205.32235
 ba00.mpr:     10          [Rows]    COMTAX
   21312.03785 4612.96214
   7097.25886 1818.74114
   46427.70250 12385.29750
   32322.36302 8012.63698
   275910.89952 132985.10048
   894830.43685 300671.56315
   45436.74252 13722.25748
   44410.62965 11684.37035
   270180.76359 79924.23641
   311062.52780 110541.47220
 ba01.mpr:     10          [Rows]    COMTAX
   23871.27119 5062.72881
   7241.97020 1833.02980
   48033.04820 12519.95180
   36851.21726 9140.78274
   333498.82978 157596.17022
   1033095.98860 347033.01144
   51460.54342 15315.45658
   43782.73136 11380.26864
   305871.72644 90821.27356
   342594.42779 122165.57221
 ba02.mpr:     10          [Rows]    COMTAX
   28743.51977 6085.48023
   8509.09552 2115.90448
   52819.77232 13644.22768
   41272.40076 10249.59924
   415337.18453 191928.81547
   1188683.36520 401370.63478
   56687.67832 16442.32168
   47423.46581 12303.53419
   363449.57790 109914.42210
   406757.70319 143683.29681
 ba03.mpr:     10          [Rows]    COMTAX
   32876.66446 6928.33554
```

```
  9757.50998 2433.49002
  66206.14500 17091.85500
  47943.84317 11897.15683
  475454.30940 219825.69060
  1258761.72450 423599.27554
  64183.99950 18639.00050
  54374.95791 14174.04209
  401819.16734 119238.83266
  491993.07266 173715.92734
ba04.mpr:    10         [Rows]    COMTAX
  38132.57042 7939.42958
  10819.54646 2667.45354
  71561.00927 18431.99073
  55274.08407 13743.91593
  564881.89968 258961.10032
  1410445.79590 469774.20406
  77846.42019 22467.57981
  60416.65117 15644.34883
  443645.27343 129242.72657
  588714.75805 206307.24195
ba05.mpr:    10         [Rows]    COMTAX
  40888.19901 8430.80099
  11378.13583 2765.86417
  76200.84937 19452.15063
  56911.43233 14064.56767
  589342.03660 268410.96340
  1528547.66230 504087.33774
  86440.14618 24652.85382
  66690.08031 17166.91969
  521536.49067 148753.50933
  685958.73873 240403.26127
ba06.mpr:    10         [Rows]    COMTAX
  38600.39411 7866.60589
  10198.02928 2464.97072
  74926.95433 19102.04567
  52972.49041 13052.50959
  562757.07895 255022.92105
  1513560.16170 493949.83833
  86767.52761 24590.47239
  67344.82428 17294.17572
  585889.95317 164215.04683
  770837.54231 268100.45769
ba07.mpr:    10         [Rows]    COMTAX
  34320.14430 6994.30810
  9067.20889 2191.63956
  66618.59144 16983.89301
  47098.57391 11605.16681
```

```
        500355.10263 226744.40644
        1345727.27440 439177.63329
        77146.20892 21863.72912
        59877.21475 15376.49083
        520922.86106 146005.86946
        685362.32065 238371.82514
ba08.mpr:     10          [Rows]   COMTAX
        35951.71435 7326.81555
        9498.26146 2295.82949
        69785.62063 17791.30253
        49337.62692 12156.87320
        524141.84411 237523.77203
        1409702.77230 460056.01501
        80813.71809 22903.12468
        62723.76077 16107.48490
        545687.38802 152946.94762
        717944.25348 249703.95497
ba09.mpr:     10          [Rows]   COMTAX
        37660.51156 7675.06158
        9949.71706 2404.95105
        73102.55490 18636.92919
        51682.66110 12734.69351
        549054.48417 248813.35767
        1476706.42430 481922.63382
        84654.82159 23991.71799
        65705.04245 16873.07913
        571624.09510 160216.56804
        752068.38794 261572.46885
ba10.mpr:     10          [Rows]   COMTAX
        39419.74779 8033.58689
        10414.49839 2517.29357
        76517.39601 19507.51644
        54096.91429 13329.56950
        574702.47727 260436.18103
        1545687.84110 504434.69545
        88609.30396 25112.44359
        68774.32341 17661.27162
        598326.38289 167700.76778
        787199.77359 273791.30881
ba11.mpr:     10          [Rows]   COMTAX
        41239.75558 8404.49719
        10895.33526 2633.51689
        80050.20036 20408.17749
        56594.56611 13944.99506
        601236.46191 272460.50648
        1617052.17140 527724.42012
        92700.39109 26271.88385
```

```
    71949.63048 18476.69164
    625951.08207 175443.50385
    823544.74778 286432.23985
 ba12.mpr:     10          [Rows]    COMTAX
    43158.08920 8795.44591
    11402.14932 2756.01917
    83773.86431 21357.49673
    59227.15347 14593.66896
    629203.94392 285134.44560
    1692271.95660 552272.37116
    97012.49903 27493.96283
    75296.48338 19336.16470
    655068.20444 183604.54089
    861853.25763 299756.09665
```

CTFLAG   Commodity tax activation flag

DESCRIPTION

In order to generate commodity tax results this flag must be set to 1. The parameter will be
set to 0 in mpc.c if FXVFLAG is set to 0.

CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households
memo2	Compute consumable income, etc.
mpc	Calculate derived model parameters and do edits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	To generate commodity tax results
ba92.mpr:	1	--	To generate commodity tax results

```
    ba93.mpr:      1              --      To generate commodity tax
                          results
    ba94.mpr:      1              --      To generate commodity tax
                          results
    ba95.mpr:      1              --      To generate commodity tax
                          results
    ba96.mpr:      1              --      To generate commodity tax
                          results
    ba97.mpr:      1              --      To generate commodity tax
                          results
    ba98.mpr:      1              --      To generate commodity tax
                          results
    ba99.mpr:      1              --      To generate commodity tax
                          results
    ba00.mpr:      1              --      To generate commodity tax
                          results
    ba01.mpr:      1              --      To generate commodity tax
                          results
    ba02.mpr:      1              --      To generate commodity tax
                          results
    ba03.mpr:      1              --      To generate commodity tax
                          results
    ba04.mpr:      1              --      To generate commodity tax
                          results
    ba05.mpr:      1              --      To generate commodity tax
                          results
    ba06.mpr:      1              --      To generate commodity tax
                          results
    ba07.mpr:      1              --      Copied from ba06.mpr
    ba08.mpr:      1              --      Copied from ba07.mpr
    ba09.mpr:      1              --      Copied from ba08.mpr
    ba10.mpr:      1              --      Copied from ba09.mpr
    ba11.mpr:      1              --      Copied from ba10.mpr
    ba12.mpr:      1              --      Copied from ba11.mpr
```

CTFNEW   New federal commodity tax [com]

DESCRIPTION

This parameter represents the effective tax rates for a new federal commodity tax, by
expenditure category. Please see the *Commodity Tax User's Guide* for a more complete
exposition on effective tax rates.

CROSS REFERENCE

Function   **Description**

ctmod   Compute commodity taxes for individuals and households

VALUES

File/Year   Value   Source

```
ba91.mpr:     48           [Rows]   User
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
   0.00000
```

```
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
ba92.mpr:                   [Same]   User
ba93.mpr:                   [Same]   User
ba94.mpr:                   [Same]   User
ba95.mpr:                   [Same]   User
ba96.mpr:                   [Same]   User
ba97.mpr:                   [Same]   User
ba98.mpr:                   [Same]   User
ba99.mpr:                   [Same]   User
ba00.mpr:                   [Same]   User
ba01.mpr:                   [Same]   User
ba02.mpr:                   [Same]   User
ba03.mpr:                   [Same]   User
ba04.mpr:                   [Same]   User
ba05.mpr:                   [Same]   User
ba06.mpr:                   [Same]   User
ba07.mpr:                   [Same]   User
ba08.mpr:                   [Same]   Copied from ba07.mpr
ba09.mpr:                   [Same]   Copied from ba08.mpr
ba10.mpr:                   [Same]   Copied from ba09.mpr
ba11.mpr:                   [Same]   Copied from ba10.mpr
ba12.mpr:                   [Same]   Copied from ba11.mpr
```

DESCRIPTION

This parameter is the scaling factor supplied by the user to allow for adjustments to local property taxes.

CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1.00	--	user-supplied
ba92.mpr:	1.00	0.0%	user-supplied
ba93.mpr:	1.00	0.0%	user-supplied
ba94.mpr:	1.00	0.0%	user-supplied
ba95.mpr:	1.00	0.0%	user-supplied
ba96.mpr:	1.00	0.0%	user-supplied
ba97.mpr:	1.00	0.0%	user-supplied
ba98.mpr:	1.00	0.0%	user-supplied
ba99.mpr:	1.00	0.0%	user-supplied
ba00.mpr:	1.00	0.0%	user-supplied
ba01.mpr:	1.00	0.0%	user-supplied
ba02.mpr:	1.00	0.0%	user-supplied
ba03.mpr:	1.00	0.0%	user-supplied
ba04.mpr:	1.00	0.0%	user-supplied
ba05.mpr:	1.00	0.0%	user-supplied
ba06.mpr:	1.00	0.0%	user-supplied
ba07.mpr:	1.00	0.0%	Copied from ba06.mpr
ba08.mpr:	1.00	0.0%	Copied from ba07.mpr
ba09.mpr:	1.00	0.0%	Copied from ba08.mpr
ba10.mpr:	1.00	0.0%	Copied from ba09.mpr
ba11.mpr:	1.00	0.0%	Copied from ba10.mpr

```
    ba12.mpr:    1.00         0.0%   Copied from ba11.mpr
```

CTNES   Expenditures NES

DESCRIPTION

This parameter is the scaling factor supplied by the user to allow for adjustments to
expenditures not specified elsewhere.

CROSS REFERENCE

Function   **Description**

ctmod   Compute commodity taxes for individuals and households

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    1.00           --    user-supplied
 ba92.mpr:    1.00          0.0%   user-supplied
 ba93.mpr:    1.00          0.0%   user-supplied
 ba94.mpr:    1.00          0.0%   user-supplied
 ba95.mpr:    1.00          0.0%   user-supplied
 ba96.mpr:    1.00          0.0%   user-supplied
 ba97.mpr:    1.00          0.0%   user-supplied
 ba98.mpr:    1.00          0.0%   user-supplied
 ba99.mpr:    1.00          0.0%   user-supplied
 ba00.mpr:    1.00          0.0%   user-supplied
 ba01.mpr:    1.00          0.0%   user-supplied
 ba02.mpr:    1.00          0.0%   user-supplied
 ba03.mpr:    1.00          0.0%   user-supplied
 ba04.mpr:    1.00          0.0%   user-supplied
 ba05.mpr:    1.00          0.0%   user-supplied
 ba06.mpr:    1.00          0.0%   user-supplied
 ba07.mpr:    1.00          0.0%   Copied from ba06.mpr
 ba08.mpr:    1.00          0.0%   Copied from ba07.mpr
 ba09.mpr:    1.00          0.0%   Copied from ba08.mpr
```

```
ba10.mpr:     1.00            0.0%   Copied from ba09.mpr
ba11.mpr:     1.00            0.0%   Copied from ba10.mpr
ba12.mpr:     1.00            0.0%   Copied from ba11.mpr
```

CTOPT   Commodity tax calculation method [1=SHS,2=SPSM]

DESCRIPTION

This parameter controls the way in which commodity taxes are calculated.

1 = Calculate commodity tax conserving SHS total.
2 = Calculate tax using ratio to shared income concept

CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	2	--	OPTION
ba92.mpr:	2	--	OPTION
ba93.mpr:	2	--	OPTION
ba94.mpr:	2	--	OPTION
ba95.mpr:	2	--	OPTION
ba96.mpr:	2	--	OPTION
ba97.mpr:	2	--	OPTION
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	OPTION
ba01.mpr:	2	--	OPTION
ba02.mpr:	2	--	OPTION
ba03.mpr:	2	--	OPTION
ba04.mpr:	2	--	OPTION
ba05.mpr:	2	--	OPTION
ba06.mpr:	2	--	OPTION

```
ba07.mpr:    2              --        Copied from ba06.mpr
ba08.mpr:    2              --        Copied from ba07.mpr
ba09.mpr:    2              --        Copied from ba08.mpr
ba10.mpr:    2              --        Copied from ba09.mpr
ba11.mpr:    2              --        Copied from ba10.mpr
ba12.mpr:    2              --        Copied from ba11.mpr
```

CTPAMU   Provincial amusement tax [prov]

DESCRIPTION

This parameter represents the effective tax rates of one of six detailed provincial commodity
tax types. This tax pertains to admissions to theaters, traveling amusements (i.e. circuses)
and the like. This tax is not responsible for revenues earned on pari-mutuel betting activities.

CROSS REFERENCE

Function   **Description**

ctmod   Compute commodity taxes for individuals and households

VALUES

File/Year	Value	Source	
ba91.mpr:	10	[Rows]	COMTAX
0.00000			
0.02692			
0.01790			
0.01022			
0.01709			
0.03345			
0.01037			
0.00410			
0.00897			
0.00883			
ba92.mpr:	10	[Rows]	COMTAX
0.00000	--		

```
   0.02146        -20.3%
   0.01035        -42.2%
   0.00411        -59.8%
   0.01180        -31.0%
   0.03771         12.7%
   0.00875        -15.6%
   0.01211        195.4%
   0.00897          0.0%
   0.00944          6.9%
ba93.mpr:      10          [Rows]    COMTAX
   0.00000          --
   0.01998         -6.9%
   0.01629         57.4%
   0.01162        182.7%
   0.01015        -14.0%
   0.03037        -19.5%
   0.00748        -14.5%
   0.01156         -4.5%
   0.00711        -20.7%
   0.00857         -9.2%
ba94.mpr:      10          [Rows]    COMTAX
   0.00000          --
   0.03765         88.4%
   0.01817         11.5%
   0.01058         -9.0%
   0.00879        -13.4%
   0.03925         29.2%
   0.00609        -18.6%
   0.00533        -53.9%
   0.00591        -16.9%
   0.00957         11.7%
ba95.mpr:      10          [Rows]    COMTAX
   0.00000          --
   0.03575         -5.0%
   0.02725         50.0%
   0.01033         -2.4%
   0.00898          2.2%
   0.04638         18.2%
   0.00599         -1.6%
   0.00488         -8.4%
   0.00450        -23.9%
   0.00866         -9.5%
ba96.mpr:      10          [Rows]    COMTAX
   0.00000          --
   0.01205        -66.3%
   0.03390         24.4%
   0.00917        -11.2%
```

```
0.00596      -33.6%
0.05148       11.0%
0.00385      -35.7%
0.00308      -36.9%
0.00399      -11.3%
0.00783       -9.6%
ba97.mpr:    10        [Rows]    COMTAX
0.00000        --
0.01139       -5.5%
0.03415        0.7%
0.00445      -51.5%
0.00609        2.2%
0.05997       16.5%
0.00374       -2.9%
0.00287       -6.8%
0.00000     -100.0%
0.00684      -12.6%
ba98.mpr:    10        [Rows]    COMTAX
0.00000        --
0.01240        8.9%
0.03682        7.8%
0.00200      -55.1%
0.00508      -16.6%
0.06886       14.8%
0.00404        8.0%
0.00281       -2.1%
0.00000        --
0.00593      -13.3%
ba99.mpr:    10        [Rows]    COMTAX
0.00000        --
0.01335        7.7%
0.03121      -15.2%
0.00202        1.0%
0.00530        4.3%
0.07296        6.0%
0.00380       -5.9%
0.00208      -26.0%
0.00000        --
0.00464      -21.8%
ba00.mpr:    10        [Rows]    COMTAX
0.00000        --
0.01055      -21.0%
0.02928       -6.2%
0.00224       10.9%
0.00483       -8.9%
0.05919      -18.9%
0.00353       -7.1%
```

```
0.00196       -5.8%
0.00000         --
0.00460       -0.9%
ba01.mpr:   10          [Rows]    COMTAX
0.00000         --
0.01078        2.2%
0.02915       -0.4%
0.00229        2.2%
0.00508        5.2%
0.05466       -7.7%
0.00370        4.8%
0.00189       -3.6%
0.00000         --
0.00338      -26.5%
ba02.mpr:   10          [Rows]    COMTAX
0.00000         --
0.00988       -8.3%
0.02808       -3.7%
0.00217       -5.2%
0.00444      -12.6%
0.05150       -5.8%
0.00363       -1.9%
0.00152      -19.6%
0.00000         --
0.00420       24.3%
ba03.mpr:   10          [Rows]    COMTAX
0.00000         --
0.01039        5.2%
0.03035        8.1%
0.00230        6.0%
0.00458        3.2%
0.04832       -6.2%
0.00316      -12.9%
0.00118      -22.4%
0.00000         --
0.00115      -72.6%
ba04.mpr:   10          [Rows]    COMTAX
0.00000         --
0.01012       -2.6%
0.02206      -27.3%
0.00434       88.7%
0.00455       -0.7%
0.04621       -4.4%
0.00296       -6.3%
0.00112       -5.1%
0.00000         --
0.00000     -100.0%
```

```
ba05.mpr:      10          [Rows]    COMTAX
  0.00000            --
  0.00976          -3.6%
  0.02339           6.0%
  0.00215         -50.5%
  0.00405         -11.0%
  0.04429          -4.2%
  0.00277          -6.4%
  0.00112           0.0%
  0.00000            --
  0.00000            --
ba06.mpr:      10          [Rows]    COMTAX
  0.00000            --
  0.00908          -7.0%
  0.02450           4.7%
  0.00207          -3.7%
  0.00401          -1.0%
  0.04374          -1.2%
  0.00266          -4.0%
  0.00106          -5.4%
  0.00000            --
  0.00000            --
ba07.mpr:      10          [Rows]    COMTAX
  0.00000            --
  0.00907          -0.1%
  0.02450           0.0%
  0.00207           0.0%
  0.00401           0.0%
  0.04374           0.0%
  0.00266           0.0%
  0.00106           0.0%
  0.00000            --
  0.00000            --
ba08.mpr:      10          [Rows]    COMTAX
  0.00000            --
  0.00908           0.1%
  0.02450           0.0%
  0.00207           0.0%
  0.00401           0.0%
  0.04374           0.0%
  0.00266           0.0%
  0.00106           0.0%
  0.00000            --
  0.00000            --
ba09.mpr:      10          [Rows]    COMTAX
  0.00000            --
  0.00907          -0.1%
```

```
   0.02450          0.0%
   0.00207          0.0%
   0.00401          0.0%
   0.04374          0.0%
   0.00266          0.0%
   0.00106          0.0%
   0.00000           --
   0.00000           --
 ba10.mpr:                   [Same]    COMTAX
 ba11.mpr:                   [Same]    COMTAX
 ba12.mpr:    10             [Rows]    COMTAX
   0.00000           --
   0.00907          0.0%
   0.02451          0.0%
   0.00207          0.0%
   0.00401          0.0%
   0.04374          0.0%
   0.00266          0.0%
   0.00106          0.0%
   0.00000           --
   0.00000           --
```

CTPGAS   Provincial gasoline tax [com x prov]

DESCRIPTION

This parameter represents the effective tax rates of one of six detailed provincial commodity tax types. This tax is applied to gasoline and diesel fuel use independent of whether the use occurs in goods producing or final demand sectors.

CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households
txhhexp	Compute and pro-rate household taxes, rent, etc.

VALUES

File/Year   Value   Growth Source

CTPGAS Please see actual parameter files or /spsd/parmvals.txt
                           for values

CTPLGL   Provincial liquor gallonage tax [prov]

DESCRIPTION

This parameter represents the effective tax rates of one of six detailed provincial commodity tax types. This fee applies to domestic beer producers in only three of the provinces: Ontario; Quebec; and Newfoundland.

CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households

VALUES

File/Year   Value   Source

```
 ba91.mpr:     10          [Rows]    COMTAX
    0.40977
    0.00000
    0.00000
    0.00000
    0.09969
    0.33153
    0.00000
    0.00000
```

```
       0.00000
       0.00000
ba92.mpr:     10          [Rows]    COMTAX
       0.32676        -20.3%
       0.00000          --
       0.00000          --
       0.00000          --
       0.11936         19.7%
       0.30911         -6.8%
       0.00000          --
       0.00000          --
       0.00000          --
       0.00000          --
ba93.mpr:     10          [Rows]    COMTAX
       0.48239         47.6%
       0.00000          --
       0.00000          --
       0.00000          --
       0.07308        -38.8%
       0.31557          2.1%
       0.00000          --
       0.00000          --
       0.00000          --
       0.00000          --
ba94.mpr:     10          [Rows]    COMTAX
       0.44701         -7.3%
       0.00000          --
       0.00000          --
       0.00000          --
       0.09705         32.8%
       0.30909         -2.1%
       0.00000          --
       0.00000          --
       0.00000          --
       0.00000          --
ba95.mpr:     10          [Rows]    COMTAX
       0.42895         -4.0%
       0.00000          --
       0.00000          --
       0.00000          --
       0.10198          5.1%
       0.29818         -3.5%
       0.00000          --
       0.00000          --
       0.00000          --
       0.00000          --
ba96.mpr:     10          [Rows]    COMTAX
```

```
         0.40328        -6.0%
         0.00000         --
         0.00000         --
         0.00000         --
         0.09485        -7.0%
         0.31683         6.3%
         0.00000         --
         0.00000         --
         0.00000         --
         0.00000         --
ba97.mpr:      10        [Rows]    COMTAX
         0.43505         7.9%
         0.00000         --
         0.00000         --
         0.00000         --
         0.08009       -15.6%
         0.32061         1.2%
         0.00000         --
         0.00000         --
         0.00000         --
         0.00000         --
ba98.mpr:      10        [Rows]    COMTAX
         0.44647         2.6%
         0.00000         --
         0.00000         --
         0.00000         --
         0.09034        12.8%
         0.26698       -16.7%
         0.00000         --
         0.00000         --
         0.00000         --
         0.00000         --
ba99.mpr:      10        [Rows]    COMTAX
         0.48543         8.7%
         0.00000         --
         0.00000         --
         0.00000         --
         0.07456       -17.5%
         0.27466         2.9%
         0.00000         --
         0.00000         --
         0.00000         --
         0.00000         --
ba00.mpr:      10        [Rows]    COMTAX
         0.44461        -8.4%
         0.00000         --
         0.00000         --
```

```
0.00000          --
0.08505        14.1%
0.23933       -12.9%
0.00000          --
0.00000          --
0.00000          --
0.00000          --
ba01.mpr:    10          [Rows]    COMTAX
0.44877         0.9%
0.00000          --
0.00000          --
0.00000          --
0.07189       -15.5%
0.22147        -7.5%
0.00000          --
0.00000          --
0.00000          --
0.00000          --
ba02.mpr:    10          [Rows]    COMTAX
0.43398        -3.3%
0.00000          --
0.00000          --
0.00000          --
0.07201         0.2%
0.19642       -11.3%
0.00000          --
0.00000          --
0.00000          --
0.00000          --
ba03.mpr:    10          [Rows]    COMTAX
0.46635         7.5%
0.00000          --
0.00000          --
0.00000          --
0.06745        -6.3%
0.18161        -7.5%
0.00000          --
0.00000          --
0.00000          --
0.00000          --
ba04.mpr:    10          [Rows]    COMTAX
0.51576        10.6%
0.00000          --
0.00000          --
0.00000          --
0.07120         5.6%
0.18382         1.2%
```

```
     0.00000          --
     0.00000          --
     0.00000          --
     0.00000          --
   ba05.mpr:    10          [Rows]    COMTAX
     0.47336        -8.2%
     0.00000          --
     0.00000          --
     0.00000          --
     0.06333       -11.1%
     0.18012        -2.0%
     0.00000          --
     0.00000          --
     0.00000          --
     0.00000          --
   ba06.mpr:    10          [Rows]    COMTAX
     0.41289       -12.8%
     0.00000          --
     0.00000          --
     0.00000          --
     0.06992        10.4%
     0.17405        -3.4%
     0.00000          --
     0.00000          --
     0.00000          --
     0.00000          --
   ba07.mpr:                [Same]    COMTAX
   ba08.mpr:                [Same]    COMTAX
   ba09.mpr:                [Same]    COMTAX
   ba10.mpr:                [Same]    COMTAX
   ba11.mpr:                [Same]    COMTAX
   ba12.mpr:                [Same]    COMTAX
```

CTPNEW   New provincial commodity tax [com x prov]

DESCRIPTION

This parameter represents the effective tax rates for a new provincial commodity tax, by
expenditure category and province. Please see the *Commodity Tax User's Guide* for a more
complete exposition on effective tax rates.

CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households

VALUES

File/Year	Value	Source	
ba91.mpr:	48	[Rows]	User

```
  0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
                          0.00000 0.00000 0.000
  0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
                          0.00000 0.00000 0.000
  0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
                          0.00000 0.00000 0.000
  0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
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  0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
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  0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
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  0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
                          0.00000 0.00000 0.000
  0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
                          0.00000 0.00000 0.000
  0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
                          0.00000 0.00000 0.000
  0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
                          0.00000 0.00000 0.000
  0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
                          0.00000 0.00000 0.000
```

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0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
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                 0.00000 0.00000 0.000
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                 0.00000 0.00000 0.000
```

```
     0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
                        0.00000 0.00000 0.000
     0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
                        0.00000 0.00000 0.000
     0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
                        0.00000 0.00000 0.000
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                        0.00000 0.00000 0.000
     0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
                        0.00000 0.00000 0.000
     0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
                        0.00000 0.00000 0.000
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                        0.00000 0.00000 0.000
     0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
                        0.00000 0.00000 0.000
     0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
                        0.00000 0.00000 0.000
     0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000
                        0.00000 0.00000 0.000
ba92.mpr:                  [Same]   User
ba93.mpr:                  [Same]   User
ba94.mpr:                  [Same]   User
ba95.mpr:                  [Same]   User
ba96.mpr:                  [Same]   User
ba97.mpr:                  [Same]   User
ba98.mpr:                  [Same]   User
ba99.mpr:                  [Same]   User
ba00.mpr:                  [Same]   User
ba01.mpr:                  [Same]   User
ba02.mpr:                  [Same]   User
ba03.mpr:                  [Same]   User
ba04.mpr:                  [Same]   User
ba05.mpr:                  [Same]   User
ba06.mpr:                  [Same]   User
ba07.mpr:                  [Same]   User
ba08.mpr:                  [Same]   Copied from ba07.mpr
ba09.mpr:                  [Same]   Copied from ba08.mpr
ba10.mpr:                  [Same]   Copied from ba09.mpr
ba11.mpr:                  [Same]   Copied from ba10.mpr
ba12.mpr:                  [Same]   Copied from ba11.mpr
```

DESCRIPTION

This parameter represents the effective tax rates of one of six detailed provincial commodity tax types. These profits are defined as the value of gross sales less administrative and general expenses. The value of gross sales is, in part, a function of the markups over costs the provincial government applies. These changes do not require statutory revisions.

CROSS REFERENCE

Function   **Description**

ctmod   Compute commodity taxes for individuals and households

VALUES

File/Year   Value   Source

ba91.mpr:	10	[Rows]	COMTAX
0.44393			
0.51209			
1.11636			
1.09820			
0.37733			
0.44903			
1.36675			
1.25266			
1.84717			
1.06162			
ba92.mpr:	10	[Rows]	COMTAX
0.43568	-1.9%		
0.40689	-20.5%		
1.05471	-5.5%		
1.13611	3.5%		
0.36120	-4.3%		
0.41574	-7.4%		
1.52616	11.7%		

```
    1.32253        5.6%
    1.78407       -3.4%
    1.18933       12.0%
ba93.mpr:     10            [Rows]    COMTAX
    0.43532       -0.1%
    0.39263       -3.5%
    0.96108       -8.9%
    1.06587       -6.2%
    0.33558       -7.1%
    0.39731       -4.4%
    1.43505       -6.0%
    1.42037        7.4%
    1.60594      -10.0%
    1.20993        1.7%
ba94.mpr:     10            [Rows]    COMTAX
    0.43584        0.1%
    0.32606      -17.0%
    0.93802       -2.4%
    0.97619       -8.4%
    0.31471       -6.2%
    0.39233       -1.3%
    1.33790       -6.8%
    1.30392       -8.2%
    1.48845       -7.3%
    1.09563       -9.4%
ba95.mpr:     10            [Rows]    COMTAX
    0.46280        6.2%
    0.39022       19.7%
    0.91984       -1.9%
    0.88672       -9.2%
    0.30236       -3.9%
    0.39497        0.7%
    1.22108       -8.7%
    1.36930        5.0%
    1.34913       -9.4%
    1.02625       -6.3%
ba96.mpr:     10            [Rows]    COMTAX
    0.46273        0.0%
    0.72115       84.8%
    1.07232       16.6%
    0.98285       10.8%
    0.34234       13.2%
    0.48687       23.3%
    1.21404       -0.6%
    1.35599       -1.0%
    1.45225        7.6%
    1.14759       11.8%
```

```
ba97.mpr:       10           [Rows]    COMTAX
  0.52139         12.7%
  0.57058        -20.9%
  1.01700         -5.2%
  0.97364         -0.9%
  0.29043        -15.2%
  0.50476          3.7%
  1.05732        -12.9%
  1.22277         -9.8%
  1.25048        -13.9%
  1.14564         -0.2%
ba98.mpr:       10           [Rows]    COMTAX
  0.51207         -1.8%
  0.59831          4.9%
  1.11561          9.7%
  1.03361          6.2%
  0.31806          9.5%
  0.48064         -4.8%
  1.00471         -5.0%
  1.14437         -6.4%
  1.09341        -12.6%
  1.10137         -3.9%
ba99.mpr:       10           [Rows]    COMTAX
  0.55056          7.5%
  0.60238          0.7%
  1.00805         -9.6%
  0.97266         -5.9%
  0.29005         -8.8%
  0.50339          4.7%
  1.00613          0.1%
  1.18795          3.8%
  0.98856         -9.6%
  1.07190         -2.7%
ba00.mpr:       10           [Rows]    COMTAX
  0.50878         -7.6%
  0.56857         -5.6%
  1.06903          6.0%
  1.08644         11.7%
  0.28815         -0.7%
  0.43795        -13.0%
  1.00475         -0.1%
  1.12878         -5.0%
  0.94636         -4.3%
  1.08360          1.1%
ba01.mpr:       10           [Rows]    COMTAX
  0.45839         -9.9%
  0.49391        -13.1%
```

```
        0.94666         -11.4%
        1.04696          -3.6%
        0.27757          -3.7%
        0.43179          -1.4%
        0.93260          -7.2%
        0.99307         -12.0%
        0.86062          -9.1%
        0.97910          -9.6%
ba02.mpr:    10          [Rows]    COMTAX
        0.41851          -8.7%
        0.52867           7.0%
        1.03013           8.8%
        0.94462          -9.8%
        0.29689           7.0%
        0.40161          -7.0%
        0.89565          -4.0%
        0.88286         -11.1%
        0.86791           0.8%
        0.91055          -7.0%
ba03.mpr:    10          [Rows]    COMTAX
        0.44769           7.0%
        0.50136          -5.2%
        1.06154           3.0%
        0.95924           1.5%
        0.29710           0.1%
        0.42781           6.5%
        0.93201           4.1%
        0.92054           4.3%
        0.86124          -0.8%
        0.88290          -3.0%
ba04.mpr:    10          [Rows]    COMTAX
        0.53682          19.9%
        0.50117           0.0%
        1.13100           6.5%
        1.05144           9.6%
        0.31869           7.3%
        0.49151          14.9%
        1.03074          10.6%
        1.00590           9.3%
        0.79917          -7.2%
        1.01569          15.0%
ba05.mpr:    10          [Rows]    COMTAX
        0.52070          -3.0%
        0.52401           4.6%
        1.09010          -3.6%
        0.98471          -6.3%
        0.31344          -1.6%
```

```
   0.49236        0.2%
   1.02011       -1.0%
   0.93408       -7.1%
   0.82927        3.8%
   0.94888       -6.6%
ba06.mpr:    10           [Rows]    COMTAX
   0.48871       -6.1%
   0.47397       -9.5%
   1.01915       -6.5%
   0.96875       -1.6%
   0.31875        1.7%
   0.50332        2.2%
   0.93334       -8.5%
   0.81157      -13.1%
   0.78348       -5.5%
   0.89774       -5.4%
ba07.mpr:    10           [Rows]    COMTAX
   0.48873        0.0%
   0.47399        0.0%
   1.01915        0.0%
   0.96874        0.0%
   0.31875        0.0%
   0.50332        0.0%
   0.93334        0.0%
   0.81157        0.0%
   0.78348        0.0%
   0.89775        0.0%
ba08.mpr:    10           [Rows]    COMTAX
   0.48872        0.0%
   0.47400        0.0%
   1.01915        0.0%
   0.96875        0.0%
   0.31875        0.0%
   0.50332        0.0%
   0.93334        0.0%
   0.81157        0.0%
   0.78348        0.0%
   0.89775        0.0%
ba09.mpr:    10           [Rows]    COMTAX
   0.48872        0.0%
   0.47397        0.0%
   1.01915        0.0%
   0.96875        0.0%
   0.31875        0.0%
   0.50332        0.0%
   0.93334        0.0%
   0.81158        0.0%
```

```
    0.78349          0.0%
    0.89775          0.0%
 ba10.mpr:    10           [Rows]    COMTAX
    0.48872          0.0%
    0.47400          0.0%
    1.01915          0.0%
    0.96875          0.0%
    0.31875          0.0%
    0.50332          0.0%
    0.93334          0.0%
    0.81157          0.0%
    0.78349          0.0%
    0.89775          0.0%
 ba11.mpr:    10           [Rows]    COMTAX
    0.48872          0.0%
    0.47397          0.0%
    1.01915          0.0%
    0.96875          0.0%
    0.31875          0.0%
    0.50332          0.0%
    0.93334          0.0%
    0.81158          0.0%
    0.78348          0.0%
    0.89775          0.0%
 ba12.mpr:    10           [Rows]    COMTAX
    0.48872          0.0%
    0.47397          0.0%
    1.01915          0.0%
    0.96875          0.0%
    0.31875          0.0%
    0.50332          0.0%
    0.93334          0.0%
    0.81157          0.0%
    0.78348          0.0%
    0.89775          0.0%
```

CTPRST   Provincial retail sales tax [com x prov]

DESCRIPTION

This parameter represents the effective provincial sales tax rates, by expenditure category
and province, on consumer's expenditure. Note that retail sales taxes associated with the
business sector have been "pushed through" and are incorporated into CTPRST. Note also
that effective tax rates are expressed with a "tax-free" consumption denominator. Please see
the *Consumer Tax User's Guide* for a more complete exposition on effective tax rates.

CROSS REFERENCE

Function   **Description**

ctmod   Compute commodity taxes for individuals and households
txhhexp   Compute and pro-rate household taxes, rent, etc.

VALUES

File/Year   Value   Growth Source

```
CTPRST Please see actual parameter files or /spsd/parmvals.txt
                        for values
```

CTPTOB   Provincial tobacco tax [prov]

DESCRIPTION

This parameter represents the effective tax rates of one of six detailed provincial commodity tax types. This tax is applied to cigarettes and cut tobacco. In both cases it is a specific rate tax either by cigarette or by the gram.

CROSS REFERENCE

Function   **Description**

ctmod   Compute commodity taxes for individuals and households

VALUES

```
 ba91.mpr:     10             [Rows]    COMTAX
    0.79126
    1.24406
    0.80491
    0.92700
    0.89473
    0.80615
    1.20414
    1.00294
    0.94111
    1.44579
 ba92.mpr:     10             [Rows]    COMTAX
    0.77945        -1.5%
    1.10819       -10.9%
    0.74852        -7.0%
    0.78803       -15.0%
    0.65575       -26.7%
    0.76059        -5.7%
    1.07304       -10.9%
    1.02807         2.5%
    0.94665         0.6%
    1.44759         0.1%
 ba93.mpr:     10             [Rows]    COMTAX
    0.89693        15.1%
    1.10355        -0.4%
    0.71835        -4.0%
    0.64968       -17.6%
    0.42110       -35.8%
    0.65633       -13.7%
    1.03421        -3.6%
    1.05996         3.1%
    0.89433        -5.5%
    1.50890         4.2%
 ba94.mpr:     10             [Rows]    COMTAX
    0.72347       -19.3%
    0.67962       -38.4%
    0.38024       -47.1%
    0.39738       -38.8%
    0.22460       -46.7%
    0.31514       -52.0%
```

```
0.85151        -17.7%
0.87423        -17.5%
0.79129        -11.5%
1.32497        -12.2%
ba95.mpr:      10          [Rows]    COMTAX
0.79091          9.3%
0.86939         27.9%
0.46881         23.3%
0.40597          2.2%
0.35014         55.9%
0.27290        -13.4%
0.91681          7.7%
0.90017          3.0%
0.86070          8.8%
1.37749          4.0%
ba96.mpr:      10          [Rows]    COMTAX
0.88854         12.3%
0.76162        -12.4%
0.74726         59.4%
0.43472          7.1%
0.37968          8.4%
0.28200          3.3%
0.92221          0.6%
0.93465          3.8%
0.86909          1.0%
1.26304         -8.3%
ba97.mpr:      10          [Rows]    COMTAX
0.90988          2.4%
0.76132          0.0%
0.61254        -18.0%
0.43612          0.3%
0.38641          1.8%
0.31153         10.5%
0.88025         -4.5%
0.96497          3.2%
0.86632         -0.3%
1.18594         -6.1%
ba98.mpr:      10          [Rows]    COMTAX
0.83771         -7.9%
0.87715         15.2%
0.49562        -19.1%
0.45396          4.1%
0.45030         16.5%
0.31345          0.6%
0.79562         -9.6%
0.89125         -7.6%
0.82458         -4.8%
```

```
    0.99549        -16.1%
ba99.mpr:      10          [Rows]   COMTAX
    0.87101          4.0%
    0.76305        -13.0%
    0.54386          9.7%
    0.41497         -8.6%
    0.51601         14.6%
    0.33971          8.4%
    0.73262         -7.9%
    0.88066         -1.2%
    0.81931         -0.6%
    0.98072         -1.5%
ba00.mpr:      10          [Rows]   COMTAX
    0.80636         -7.4%
    0.72352         -5.2%
    0.51040         -6.2%
    0.42028          1.3%
    0.50207         -2.7%
    0.35190          3.6%
    0.78077          6.6%
    0.83393         -5.3%
    0.79192         -3.3%
    0.92360         -5.8%
ba01.mpr:      10          [Rows]   COMTAX
    0.79914         -0.9%
    0.77832          7.6%
    0.66600         30.5%
    0.51130         21.7%
    0.55380         10.3%
    0.41460         17.8%
    0.80355          2.9%
    0.84835          1.7%
    0.74692         -5.7%
    0.95596          3.5%
ba02.mpr:      10          [Rows]   COMTAX
    0.91845         14.9%
    0.97305         25.0%
    0.84444         26.8%
    0.72272         41.3%
    0.79605         43.7%
    0.63574         53.3%
    0.94427         17.5%
    0.86024          1.4%
    1.10895         48.5%
    1.03567          8.3%
ba03.mpr:      10          [Rows]   COMTAX
    1.04314         13.6%
```

```
1.20993          24.3%
1.13220          34.1%
0.79217           9.6%
0.80403           1.0%
0.76987          21.1%
0.99526           5.4%
0.98009          13.9%
1.23675          11.5%
1.11707           7.9%
ba04.mpr:     10          [Rows]    COMTAX
1.24153          19.0%
1.32851           9.8%
1.17675           3.9%
0.82389           4.0%
0.81164           0.9%
0.79201           2.9%
1.13153          13.7%
1.15249          17.6%
1.38423          11.9%
1.29908          16.3%
ba05.mpr:     10          [Rows]    COMTAX
1.59046          28.1%
1.43911           8.3%
1.27870           8.7%
0.80078          -2.8%
0.74888          -7.7%
0.81149           2.5%
1.15223           1.8%
1.15986           0.6%
1.39894           1.1%
1.31344           1.1%
ba06.mpr:     10          [Rows]    COMTAX
1.68064           5.7%
1.43708          -0.1%
1.19374          -6.6%
0.77009          -3.8%
0.57595         -23.1%
0.77156          -4.9%
1.07672          -6.6%
1.08556          -6.4%
1.50122           7.3%
1.31971           0.5%
ba07.mpr:     10          [Rows]    COMTAX
1.70985           1.7%
1.43705           0.0%
1.21443           1.7%
0.77009           0.0%
```

```
        0.57595         0.0%
        0.77322         0.2%
        1.07672         0.0%
        1.12470         3.6%
        1.61669         7.7%
        1.31972         0.0%
ba08.mpr:    10            [Rows]    COMTAX
        1.70986         0.0%
        1.43709         0.0%
        1.22102         0.5%
        0.77009         0.0%
        0.57595         0.0%
        0.77322         0.0%
        1.07671         0.0%
        1.12481         0.0%
        1.67180         3.4%
        1.31971         0.0%
ba09.mpr:    10            [Rows]    COMTAX
        1.70986         0.0%
        1.43710         0.0%
        1.22101         0.0%
        0.77009         0.0%
        0.57595         0.0%
        0.77322         0.0%
        1.07671         0.0%
        1.12481         0.0%
        1.67180         0.0%
        1.31971         0.0%
ba10.mpr:    10            [Rows]    COMTAX
        1.70985         0.0%
        1.43710         0.0%
        1.22101         0.0%
        0.77009         0.0%
        0.57595         0.0%
        0.77322         0.0%
        1.07672         0.0%
        1.12481         0.0%
        1.67180         0.0%
        1.31971         0.0%
ba11.mpr:    10            [Rows]    COMTAX
        1.70986         0.0%
        1.43705         0.0%
        1.22102         0.0%
        0.77009         0.0%
        0.57595         0.0%
        0.77322         0.0%
        1.07672         0.0%
```

```
    1.12482         0.0%
    1.67180         0.0%
    1.31971         0.0%
 ba12.mpr:   10          [Rows]   COMTAX
    1.70986         0.0%
    1.43711         0.0%
    1.22101         0.0%
    0.77009         0.0%
    0.57595         0.0%
    0.77322         0.0%
    1.07671         0.0%
    1.12482         0.0%
    1.67180         0.0%
    1.31971         0.0%
```

CTSAVE   All positive savings

DESCRIPTION

This parameter is the scaling factor supplied by the user to allow for adjustments to
household savings.

CROSS REFERENCE

Function   **Description**

ctmod   Compute commodity taxes for individuals and households

VALUES

```
File/Year       Value     Growth  Source

 ba91.mpr:    1.00              --    user-supplied
 ba92.mpr:    1.00            0.0%   user-supplied
 ba93.mpr:    1.00            0.0%   user-supplied
 ba94.mpr:    1.00            0.0%   user-supplied
 ba95.mpr:    1.00            0.0%   user-supplied
 ba96.mpr:    1.00            0.0%   user-supplied
```

```
ba97.mpr:      1.00          0.0%    user-supplied
ba98.mpr:      1.00          0.0%    user-supplied
ba99.mpr:      1.00          0.0%    user-supplied
ba00.mpr:      1.00          0.0%    user-supplied
ba01.mpr:      1.00          0.0%    user-supplied
ba02.mpr:      1.00          0.0%    user-supplied
ba03.mpr:      1.00          0.0%    user-supplied
ba04.mpr:      1.00          0.0%    user-supplied
ba05.mpr:      1.00          0.0%    user-supplied
ba06.mpr:      1.00          0.0%    user-supplied
ba07.mpr:      1.00          0.0%    Copied from ba06.mpr
ba08.mpr:      1.00          0.0%    Copied from ba07.mpr
ba09.mpr:      1.00          0.0%    Copied from ba08.mpr
ba10.mpr:      1.00          0.0%    Copied from ba09.mpr
ba11.mpr:      1.00          0.0%    Copied from ba10.mpr
ba12.mpr:      1.00          0.0%    Copied from ba11.mpr
```

CTTOBMAX Maximum value of tobacco expenditures

DESCRIPTION

When this CTCAPTOBFLG is turned on, total tobacco expenditures (including taxes) are not allowed to be larger than this amount.

CROSS REFERENCE

Function   **Description**

ctmod   Compute commodity taxes for individuals and households

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      11236.89        --      Derived by SPSD/M team
ba92.mpr:      11408.01       1.5%     Derived by SPSD/M team
ba93.mpr:      11613.36       1.8%     Derived by SPSD/M team
ba94.mpr:      11636.17       0.2%     Derived by SPSD/M team
```

```
ba95.mpr:     11887.15      2.2%    Derived by SPSD/M team
ba96.mpr:     12081.09      1.6%    Derived by SPSD/M team
ba97.mpr:     12278.02      1.6%    Derived by SPSD/M team
ba98.mpr:     12389.10      0.9%    Derived by SPSD/M team
ba99.mpr:     12605.85      1.7%    Derived by SPSD/M team
ba00.mpr:     12948.09      2.7%    Derived by SPSD/M team
ba01.mpr:     13278.93      2.6%    Derived by SPSD/M team
ba02.mpr:     13578.54      2.3%    Derived by SPSD/M team
ba03.mpr:     13952.00      2.8%    Derived by SPSD/M team
ba04.mpr:     14214.38      1.9%    Derived by SPSD/M team
ba05.mpr:     14522.40      2.2%    Derived by SPSD/M team
ba06.mpr:     14819.01      2.0%    Derived by SPSD/M team
ba07.mpr:     15145.03      2.2%    Derived by SPSD/M team
ba08.mpr:     15452.94      2.0%    Grown from ba07.mpr using
                                    CPI=1.020331
ba09.mpr:     15772.26      2.1%    Grown from ba08.mpr using
                                    CPI=1.020664
ba10.mpr:     16091.59      2.0%    Grown from ba09.mpr using
                                    CPI=1.020246
ba11.mpr:     16399.50      1.9%    Grown from ba10.mpr using
                                    CPI=1.019135
ba12.mpr:     16741.63      2.1%    Grown from ba11.mpr using
                                    CPI=1.020862
```

CTTXRM   Base year commodity tax removal factor [com x prov]

DESCRIPTION

The Input - Output based effective tax rates are generated with a denominator net of taxes to facilitate direct interpretation of alternate commodity tax regimes. Since the household expenditure observations on the SPSD are inclusive of survey year taxes, this factor must first be applied to the data before alternate effective rates can be properly used.

CTXFLG   B.C. tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, British Columbia taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0                 --     Not in effect
 ba92.mpr:      0                 --     Not in effect
 ba93.mpr:      0                 --     Not in effect
 ba94.mpr:      0                 --     Not in effect
 ba95.mpr:      0                 --     Not in effect
 ba96.mpr:      0                 --     Not in effect
 ba97.mpr:      0                 --     Not in effect
 ba98.mpr:      0                 --     Not in effect
 ba99.mpr:      0                 --     Not in effect
 ba00.mpr:      1                 --     Federal Income Tax Form
                            BC428 - 2000
 ba01.mpr:      1                 --     Federal Income Tax Form
                            BC428 - 2001
 ba02.mpr:      1                 --     Federal Income Tax Form
                            BC428 - 2002
 ba03.mpr:      1                 --     Federal Income Tax Form
                            BC428 - 2003
 ba04.mpr:      1                 --     Federal Income Tax Form
                            BC428 - 2004
 ba05.mpr:      1                 --     Federal Income Tax Form
                            BC428 - 2005
 ba06.mpr:      1                 --     Federal Income Tax Form
                            BC428 - 2006
 ba07.mpr:      1                 --     TD1BC E (07)
 ba08.mpr:      1                 --     Copied from ba07.mpr
 ba09.mpr:      1                 --     Copied from ba08.mpr
 ba10.mpr:      1                 --     Copied from ba09.mpr
 ba11.mpr:      1                 --     Copied from ba10.mpr
 ba12.mpr:      1                 --     Copied from ba11.mpr
```

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a British Columbia non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	1000.00	--	Federal Income Tax Form BC428 – 2000
ba01.mpr:	1000.00	0.0%	Federal Income Tax Form BC428 – 2001
ba02.mpr:	1000.00	0.0%	Federal Income Tax Form BC428 – 2002
ba03.mpr:	1000.00	0.0%	Federal Income Tax Form BC428 – 2003
ba04.mpr:	1000.00	0.0%	Federal Income Tax Form BC428 – 2004

```
ba05.mpr:     1000.00      0.0%   Federal Income Tax Form
                          BC428 - 2005
ba06.mpr:     1000.00      0.0%   Federal Income Tax Form
                          BC428 - 2006
ba07.mpr:     1000.00      0.0%   TD1BC E (07)
ba08.mpr:     1000.00      0.0%   Grown from ba07.mpr using
                          NONE=1.0000
ba09.mpr:     1000.00      0.0%   Grown from ba08.mpr using
                          NONE=1.0000
ba10.mpr:     1000.00      0.0%   Grown from ba09.mpr using
                          NONE=1.0000
ba11.mpr:     1000.00      0.0%   Grown from ba10.mpr using
                          NONE=1.0000
ba12.mpr:     1000.00      0.0%   Grown from ba11.mpr using
                          NONE=1.0000
```

DISTFLAG   Distribution facility activation flag

DESCRIPTION

This control parameter activates the distributional analysis facility of SPSM, which allows
the user to produce certain distributional reports on an SPSD/M variable.

DISTP   Breakpoints for histogram plot [array]

DESCRIPTION

This control parameter, when activated by DISTFLAG, is a vector of decile cutpoints used
on the horizontal axis of the histogram frequency plot. Only values which fall between the
first and last values of DISTP are used to produce the plot, so that DISTP also functions to
truncate tails of the distribution for display purposes.

DISTPHGT   Height of histogram plot

DESCRIPTION

This control parameter, when activated by DISTFLAG, controls the number of vertical print
positions used to produce the histogram plot. If this number is increased, the histogram plot
can show a greater amount of detail.

The default value of DISTPHGT is 17.

DISTPWID Width of histogram plot

DESCRIPTION

This control parameter, when activated by DISTFLAG, controls the number of horizontal print positions used to produce the histogram plot. If this number is increased, the plot can show a greater amount of detail.

The default value of DISTPWID is 70.

DISTSAMP Distribution facility sample size

DESCRIPTION

This control parameter, when activated by DISTFLAG, controls how many sample observations are maintained in memory for computing deciles and the histogram plot. If this number is increased, the deciles can be computed more accurately, but at the cost of increased use of the computer memory.

The default value of DISTSAMP is 400000 which is bigger than the total number of observations in the SPSD. This means that all observations will be used by the distributional facility unless the value of DISTSAMP is reduced.

DISTUNIT Distribution facility family level

DESCRIPTION

When the distribution facility report is activated using the DISTFLAG parameter, this control parameter is used to specify the family level of analysis of the resulting report. Valid values and their meanings are given below.

0. Individual
1. Nuclear Family
2. Census Family
3. Economic Family
4. Household

The default value for DISTUNIT is 0.

DISTVAR   Distribution facility variable [string]

DESCRIPTION

The value of the DISTVAR control parameter is any valid class or analysis variable name for which a histogram plot and distributional statistics are desired. The value of DISTFLAG must be set to 1 or this parameter will be ignored.

DISTZERO   Distribution facility zero inclusion flag

DESCRIPTION

This control parameter, when activated by DISTFLAG, controls whether or not observations of the variable specified by DISTVAR with value zero are to be included when producing the distribution reports.

The default value of DISTZERO is 1.

DIVPLC   Percentage of dividends from large (eligible) corporations

DESCRIPTION

Dividends from large (eligible) corporations may have different gross-up rates and tax credit rates as compared to dividends from small (other than eligible) Canadian corporations. As the SPSD currently contains only one variable for dividend income, we provide this parameter which allots a proportion of total dividends (ididiv) to large (eligible) corporations. This is a proxy since some people may receive only dividends from large (eligible) corporations whereas others will only receive dividends from small (other than eligible) corporations. However, until such time as the SPSD contains separate variables for both sources of dividends, this parameter can be used to divide dividends into those from large (eligible) versus small (other than eligible) corporations. The appropriate gross up rate (FDGUR for small (other than eligible) corporations and FDGURLC for large (eligible) corporations) is then applied to these split amounts in order to derive taxable dividends (imisdivt and imildivt).

CROSS REFERENCE

Function   **Description**

txinet   Compute net income
txqinet   Compute net income (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0.00000           --    Not in effect
 ba92.mpr:      0.00000           --    Not in effect
 ba93.mpr:      0.00000           --    Not in effect
 ba94.mpr:      0.00000           --    Not in effect
 ba95.mpr:      0.00000           --    Not in effect
 ba96.mpr:      0.00000           --    Not in effect
 ba97.mpr:      0.00000           --    Not in effect
 ba98.mpr:      0.00000           --    Not in effect
 ba99.mpr:      0.00000           --    Not in effect
 ba00.mpr:      0.00000           --    Not in effect
 ba01.mpr:      0.00000           --    Not in effect
 ba02.mpr:      0.00000           --    Not in effect
 ba03.mpr:      0.00000           --    Not in effect
 ba04.mpr:      0.00000           --    Not in effect
 ba05.mpr:      0.00000           --    Not in effect
 ba06.mpr:      0.34000           --    Estimate from department of
                               Finance
 ba07.mpr:      0.34000          0.0%   Copied from ba06.mpr
 ba08.mpr:      0.34000          0.0%   Copied from ba07.mpr
 ba09.mpr:      0.34000          0.0%   Copied from ba08.mpr
 ba10.mpr:      0.34000          0.0%   Copied from ba09.mpr
 ba11.mpr:      0.34000          0.0%   Copied from ba10.mpr
 ba12.mpr:      0.34000          0.0%   Copied from ba11.mpr
```

EARNMIN   Earnings threshold to be an earner

DESCRIPTION

This parameter, found in the database adjustment (.apr) parameter file, is used to specify the minimum employment and self-employment income an individual must have in order to be considered an "earner". This value is used to produce the class variables nfnearn, cfnearn, efnearn, and hdnearn.

EDDISPT   Part time students with disabilities flag

DESCRIPTION

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.

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	1	--	Federal Income Tax 1992 – Line 322
ba93.mpr:	1	--	Federal Income Tax 1993 – Line 322

```
ba94.mpr:     1              --     Federal Income Tax 1994 -
                      Line 322
ba95.mpr:     1              --     Federal Income Tax 1995 -
                      Line 322
ba96.mpr:     1              --     Federal Income Tax 1996 -
                      Line 322
ba97.mpr:     1              --     Federal Income Tax 1997 -
                      Line 322
ba98.mpr:     1              --     Federal Income Tax 1998 -
                      Line 322
ba99.mpr:     1              --     Federal Income Tax 1999 -
                      Line 323
ba00.mpr:     1              --     Federal Income Tax 2000 -
                      Line 323
ba01.mpr:     1              --     Federal Income Tax 2001 -
                      Line 323
ba02.mpr:     1              --     Federal Income Tax 2002 -
                      Line 323
ba03.mpr:     1              --     Federal Income Tax 2003 -
                      Line 323
ba04.mpr:     1              --     Federal Income Tax 2004 -
                      Line 323
ba05.mpr:     1              --     Federal Income Tax 2005 -
                      Line 323
ba06.mpr:     1              --     Federal Income Tax 2006 -
                      Line 323
ba07.mpr:     1              --     Copied from ba06.mpr
ba08.mpr:     1              --     Copied from ba07.mpr
ba09.mpr:     1              --     Copied from ba08.mpr
ba10.mpr:     1              --     Copied from ba09.mpr
ba11.mpr:     1              --     Copied from ba10.mpr
ba12.mpr:     1              --     Copied from ba11.mpr
```

EDUCADJFLAG Adjust education months activation flag

DESCRIPTION

This parameter, defined in the database adjustment parameter file, activates the adjustment of the months of education (ideducfm and ideducpm) for students in post-secondary school aged 16 to 18. As few of these people file income taxes, their months of education would otherwise be under-reported. The months of education for these students is drawn from the EDUCMPQ and EDUCMROC distributions when EDUCADJFLAG is turned on.

EDUCMPQ   Distribution of months in school by age for Quebec

DESCRIPTION

When EDUCADJFLAG is turned on, an adjustment of the months of education (ideducfm and ideducpm) for students in post-secondary school aged 16 to 18 is made. This parameter represents the distribution of months in school for students in Quebec, by months and age.

EDUCMROC Distribution of months in school by age for provinces other than Quebec

DESCRIPTION

When EDUCADJFLAG is turned on, an adjustment of the months of education (ideducfm and ideducpm) for students in post-secondary school aged 16 to 18 is made. This parameter represents the distribution of months in school for students in provinces other than Quebec, by months and age.

EDXPM   Education amount per month of full-time studies

DESCRIPTION

Dollar amount multiplied by number of eligible full-time months of study to determine education deduction.

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	60.00	--	Federal Income Tax 1991 – Line 322
ba92.mpr:	80.00	33.3%	Federal Income Tax 1992 – Line 322
ba93.mpr:	80.00	0.0%	Federal Income Tax 1993 – Line 322
ba94.mpr:	80.00	0.0%	Federal Income Tax 1994 – Line 322
ba95.mpr:	80.00	0.0%	Federal Income Tax 1995 – Line 322
ba96.mpr:	100.00	25.0%	Federal Income Tax 1996 – Line 322
ba97.mpr:	150.00	50.0%	Federal Income Tax 1997 – Schedule 11
ba98.mpr:	200.00	33.3%	Federal Income Tax 1998 – Schedule 11 & Line 322
ba99.mpr:	200.00	0.0%	Federal Income Tax 1999 – Schedule 11 & Line 323
ba00.mpr:	200.00	0.0%	Federal Income Tax 2000 – Schedule 11 & Line 323
ba01.mpr:	400.00	100.0%	Federal Income Tax 2001 – Schedule 11 & Line 323
ba02.mpr:	400.00	0.0%	Federal Income Tax 2002 – Schedule 11 & Line 323
ba03.mpr:	400.00	0.0%	Federal Income Tax 2003 – Schedule 11 & Line 323
ba04.mpr:	400.00	0.0%	Federal Income Tax 2004 – Schedule 11 & Line 323
ba05.mpr:	400.00	0.0%	Federal Income Tax 2005 – Schedule 11 & Line 323
ba06.mpr:	400.00	0.0%	Federal Income Tax 2006 – Schedule 11 & Line 323
ba07.mpr:	400.00	0.0%	Form TD1 E (07)
ba08.mpr:	400.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	400.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	400.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
ba11.mpr:      400.00         0.0%   Grown from ba10.mpr using
                              NONE=1.0000
ba12.mpr:      400.00         0.0%   Grown from ba11.mpr using
                              NONE=1.0000
```

EDXPMPT   Education amount per month of part-time studies

DESCRIPTION

Dollar amount multiplied by number of eligible part-time months of study to determine
education deduction.

CROSS REFERENCE

Function   **Description**

txitax   Compute taxable income and individual credits
txman   Compute provincial taxes for Manitoba
txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0.00          --     Not in effect
 ba92.mpr:      0.00          --     Not in effect
 ba93.mpr:      0.00          --     Not in effect
 ba94.mpr:      0.00          --     Not in effect
 ba95.mpr:      0.00          --     Not in effect
 ba96.mpr:      0.00          --     Not in effect
 ba97.mpr:      0.00          --     Not in effect
 ba98.mpr:      60.00         --     Federal Income Tax 1998 -
                              Schedule 11 & Line 321
 ba99.mpr:      60.00        0.0%    Federal Income Tax 1999 -
                              Schedule 11 & Line 321
 ba00.mpr:      60.00        0.0%    Federal Income Tax 2000 -
                              Schedule 11 & Line 321
```

```
ba01.mpr:      120.00     100.0%   Federal Income Tax 2001 -
                                   Schedule 11 & Line 321
ba02.mpr:      120.00       0.0%   Federal Income Tax 2002 -
                                   Schedule 11 & Line 321
ba03.mpr:      120.00       0.0%   Federal Income Tax 2003 -
                                   Schedule 11 & Line 323
ba04.mpr:      120.00       0.0%   Federal Income Tax 2004 -
                                   Schedule 11 & Line 323
ba05.mpr:      120.00       0.0%   Federal Income Tax 2005 -
                                   Schedule 11 & Line 323
ba06.mpr:      120.00       0.0%   Federal Income Tax 2006 -
                                   Schedule 11 & Line 323
ba07.mpr:      120.00       0.0%   Form TD1 E (07)
ba08.mpr:      120.00       0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:      120.00       0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:      120.00       0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:      120.00       0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:      120.00       0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

EMPTXC   Canada Employment Credit

DESCRIPTION

This parameter contains the maximum dollar amount for the Canada Employment Credit
(imemptxc). Individuals with employment income (idiemp) can claim this non-refundable
tax credit as the lesser of this amount and their employment income, times FNTCR.

CROSS REFERENCE

Function   **Description**

txitax   Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	250.00	--	Federal Income Tax 2006 – Line 363
ba07.mpr:	1000.00	300.0%	Federal Budget Plan 2006 – page 304
ba08.mpr:	1020.33	2.0%	Grown from ba07.mpr using CPI=1.020331
ba09.mpr:	1041.41	2.1%	Grown from ba08.mpr using CPI=1.020664
ba10.mpr:	1062.49	2.0%	Grown from ba09.mpr using CPI=1.020246
ba11.mpr:	1082.82	1.9%	Grown from ba10.mpr using CPI=1.019135
ba12.mpr:	1105.41	2.1%	Grown from ba11.mpr using CPI=1.020862

EMXM   Married equivalent exemption/amount

DESCRIPTION

A head with no spouse may claim a dependent child for this amount plus EMXMEXT for the Equivalent-to-Spouse amount.   This amount is reduced by the child's net income exceeding the turndown level (EMXMT + EMXMTEXT). The Federal Budget announced additional

amounts to be added to the equivalent-to-spouse amount for the years 2006 to 2009, which are found in the parameter EMXMEXT.

See also EMXMEXT and EMXMTEXT.

CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	5233.00	--	Federal Income Tax 1991 – Schedule 6 & Line 305
ba92.mpr:	5380.00	2.8%	Federal Income Tax 1992 – Schedule 6 & Line 305
ba93.mpr:	5380.00	0.0%	Federal Income Tax 1993 – Schedule 6 & Line 305
ba94.mpr:	5380.00	0.0%	Federal Income Tax 1994 – Line 305
ba95.mpr:	5380.00	0.0%	Federal Income Tax 1995 – Line 305
ba96.mpr:	5380.00	0.0%	Federal Income Tax 1996 – Line 305
ba97.mpr:	5380.00	0.0%	Federal Income Tax 1997 – Schedule 5 & Line 305
ba98.mpr:	5380.00	0.0%	Federal Income Tax 1998 – Schedule 5 & Line 305
ba99.mpr:	5718.00	6.3%	Federal Income Tax 1999 – Line 305
ba00.mpr:	6140.00	7.4%	Federal Income Tax 2000 – Line 305
ba01.mpr:	6293.00	2.5%	Federal Income Tax 2001 – Line 305
ba02.mpr:	6482.00	3.0%	Federal Income Tax 2002 – Line 305

```
ba03.mpr:      6586.00      1.6%   Federal Income Tax 2003 -
                                   Line 305
ba04.mpr:      6803.00      3.3%   Federal Income Tax 2004 -
                                   Line 305
ba05.mpr:      7344.00      8.0%   Federal Income Tax 2005 -
                                   Line 305
ba06.mpr:      7335.00     -0.1%   Federal Income Tax 2006 -
                                   Line 305
ba07.mpr:      8829.00     20.4%   Federal Budget 2007, Budget
                                   Plan, Annex 5. Add to EMXMEXT.
ba08.mpr:      9110.53      3.2%   Federal Budget 2007 -
                                   calculated with indexation. Add to
                                   EMXMEXT.
ba09.mpr:      9502.93      4.3%   Federal Budget 2007 -
                                   calculated with indexation. Add to
                                   EMXMEXT.
ba10.mpr:     10307.47      8.5%   Federal Budget 2007 -
                                   calculated with indexation.
ba11.mpr:     10504.70      1.9%   Grown from ba10.mpr using
                                   CPI=1.019135
ba12.mpr:     10723.85      2.1%   Grown from ba11.mpr using
                                   CPI=1.020862
```

EMXMEXT   Married equivalent amount extra top-up

DESCRIPTION

This parameter contains the additional amounts to be added to the equivalent-to-married amount as announced in the Federal Budget for the years 2006 to 2009. This amount will be added to EMXM and then multiplied by FNTCR, the result is contained in imcemc.

See also EMXM, EMXMT and EMXMTEXT.

CROSS REFERENCE

Function   **Description**

txhstr   Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	170.00	--	Federal Income Tax 2006 – Line 305
ba07.mpr:	100.00	-41.2%	Federal Budget 2007, Budget Plan, Annex 5. Add to EMXM.
ba08.mpr:	200.00	100.0%	Federal Budget 2007 – Budget Plan, Annex 5. Add to EMXM.
ba09.mpr:	600.00	200.0%	Federal Budget 2007 – Budget Plan, Annex 5. Add to EMXM.
ba10.mpr:	0.00	--	Not in effect
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

EMXMT   Married equivalent exemption/amount turndown level

DESCRIPTION

The equivalent-to-spouse amount (EMXM + EMXMEXT) begins to be reduced when the applicable child's net income exceeds this amount plus EMXMTEXT. This parameter is used in the calculation of imcemc.

CROSS REFERENCE

Function   **Description**

txhstr   Compute family-related deductions or credits

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 524.00   --   Federal Income Tax 1991 –
                              Schedule 6 & Line 305
 ba92.mpr: 538.00   2.7%   Federal Income Tax 1992 –
                              Schedule 6 & Line 305
 ba93.mpr: 538.00   0.0%   Federal Income Tax 1993 –
                              Schedule 6 & Line 305
 ba94.mpr: 538.00   0.0%   Federal Income Tax 1994 –
                              Line 305
 ba95.mpr: 538.00   0.0%   Federal Income Tax 1995 –
                              Line 305
 ba96.mpr: 538.00   0.0%   Federal Income Tax 1996 –
                              Line 305
 ba97.mpr: 538.00   0.0%   Federal Income Tax 1997 –
                              Schedule 5 & Line 305
 ba98.mpr: 538.00   0.0%   Federal Income Tax 1998 –
                              Schedule 5 & Line 305
 ba99.mpr: 572.00   6.3%   Federal Income Tax 1999 –
                              Line 305
 ba00.mpr: 614.00   7.3%   Federal Income Tax 2000 –
                              Line 305
 ba01.mpr: 630.00   2.6%   Federal Income Tax 2001 –
                              Line 305
 ba02.mpr: 649.00   3.0%   Federal Income Tax 2002 –
                              Line 305
 ba03.mpr: 659.00   1.5%   Federal Income Tax 2003 –
                              Line 305
 ba04.mpr: 681.00   3.3%   Federal Income Tax 2004 –
                              Line 305
 ba05.mpr: 735.00   7.9%   Federal Income Tax 2005 –
                              Line 305

```
        ba06.mpr:     734.00        -0.1%    Federal Income Tax 2006 -
                                             Line 305
        ba07.mpr:       0.00          --      Federal Budget 2007, Budget
                                             Plan, Annex 5 (eliminated)
        ba08.mpr:       0.00          --      Federal Budget 2007, Budget
                                             Plan, Annex 5 (eliminated)
        ba09.mpr:       0.00          --      Federal Budget 2007, Budget
                                             Plan, Annex 5 (eliminated)
        ba10.mpr:       0.00          --      Federal Budget 2007, Budget
                                             Plan, Annex 5 (eliminated)
        ba11.mpr:       0.00          --       Grown from ba10.mpr using
                                             CPI=1.019135
        ba12.mpr:       0.00          --       Grown from ba11.mpr using
                                             CPI=1.020862
```

EMXMTEXT Married equivalent amount turndown level extra top-up

DESCRIPTION

The equivalent-to-married amount (EMXM + EMXMEXT) begins to be reduced when the
spouse's net income exceeds EMXMT plus this amount. This parameter is used in the
calculation of imcemc.

CROSS REFERENCE

Function   **Description**

txhstr   Compute family-related deductions or credits

VALUES

File/Year   Value   Growth Source

```
        ba91.mpr:       0.00          --      Not in effect
        ba92.mpr:       0.00          --      Not in effect
        ba93.mpr:       0.00          --      Not in effect
        ba94.mpr:       0.00          --      Not in effect
        ba95.mpr:       0.00          --      Not in effect
```

```
ba96.mpr:      0.00            --    Not in effect
ba97.mpr:      0.00            --    Not in effect
ba98.mpr:      0.00            --    Not in effect
ba99.mpr:      0.00            --    Not in effect
ba00.mpr:      0.00            --    Not in effect
ba01.mpr:      0.00            --    Not in effect
ba02.mpr:      0.00            --    Not in effect
ba03.mpr:      0.00            --    Not in effect
ba04.mpr:      0.00            --    Not in effect
ba05.mpr:      0.00            --    Not in effect
ba06.mpr:     17.00            --    Federal Income Tax 2006 -
                              Line 305
ba07.mpr:      0.00             --    Federal Budget 2007, Budget
                              Plan, Annex 5 (eliminated)
ba08.mpr:      0.00             --    Federal Budget 2007, Budget
                              Plan, Annex 5 (eliminated)
ba09.mpr:      0.00             --    Federal Budget 2007, Budget
                              Plan, Annex 5 (eliminated)
ba10.mpr:      0.00             --    Not in effect
ba11.mpr:      0.00             --    Grown from ba10.mpr using
                              NONE=1.0000
ba12.mpr:      0.00             --    Grown from ba11.mpr using
                              NONE=1.0000
```

ESPAT   Extended SPA take-up rate by benefit level [benefit,rate]

DESCRIPTION

Probability by GIS benefit level group of an eligible widow/widower applying for the
Spouses Allowance. The parameter GISTURFLAG must be set to 1 for these probabilities to
be applied.

CROSS REFERENCE

Function   **Description**

gis   Compute GIS/SPA for elderly

VALUES

File/Year   Value   Source

```
ba91.mpr:    2            [Rows]    Special Tabulation
        0    0.513    (0.0001)
     8054    1.000    (0.0001)
ba92.mpr:    2            [Rows]    Special Tabulation
        0    0.513    (0.0001)
     8177    1.000    (0.0001)
ba93.mpr:    2            [Rows]    Special Tabulation
        0    0.513    (0.0001)
     8324    1.000    (0.0001)
ba94.mpr:    2            [Rows]    Special Tabulation
        0    0.513    (0.0001)
     8340    1.000    (0.0001)
ba95.mpr:    2            [Rows]    Special Tabulation
        0    0.513    (0.0001)
     8520    1.000    (0.0001)
ba96.mpr:    2            [Rows]    Special Tabulation
        0    0.513    (0.0001)
     8659    1.000    (0.0001)
ba97.mpr:    2            [Rows]    Special Tabulation
        0    0.513    (0.0001)
     8798    1.000    (0.0001)
ba98.mpr:    2            [Rows]    Special Tabulation
        0    0.513    (0.0001)
     8880    1.000    (0.0001)
ba99.mpr:    2            [Rows]    Special Tabulation
        0    0.513    (0.0001)
     9035    1.000    (0.0001)
ba00.mpr:    2            [Rows]    Special Tabulation
        0    0.513    (0.0001)
     9280    1.000    (0.0001)
ba01.mpr:    2            [Rows]    Special Tabulation
        0    0.513    (0.0001)
     9518    1.000    (0.0001)
ba02.mpr:    2            [Rows]    Special Tabulation
        0    0.513    (0.0001)
     9730    1.000    (0.0001)
ba03.mpr:    2            [Rows]    Special Tabulation
        0    0.513    (0.0000)
    10000    1.000    (0.0000)
ba04.mpr:    2            [Rows]    Special Tabulation
```

```
             0       0.513    (0.0000)
         10188       1.000    (0.0000)
 ba05.mpr:       2              [Rows]    Special Tabulation
             0       0.513    (0.0000)
         10409       1.000    (0.0000)
 ba06.mpr:       2              [Rows]    Special Tabulation
             0       0.513    (0.0000)
         10621       1.000    (0.0000)
 ba07.mpr:       2              [Rows]    Grown from ba06.mpr using
                                          CPI=1.022325
             0       0.513    (0.0000)
         10858       1.000    (0.0000)
 ba08.mpr:       2              [Rows]    Grown from ba07.mpr using
                                          CPI=1.020331
             0       0.513    (0.0000)
         11079       1.000    (0.0000)
 ba09.mpr:       2              [Rows]    Grown from ba08.mpr using
                                          CPI=1.020664
             0       0.513    (0.0000)
         11308       1.000    (0.0000)
 ba10.mpr:       2              [Rows]    Grown from ba09.mpr using
                                          CPI=1.020246
             0       0.513    (0.0000)
         11537       1.000    (0.0000)
 ba11.mpr:       2              [Rows]    Grown from ba10.mpr using
                                          CPI=1.019135
             0       0.513    (0.0000)
         11758       1.000    (0.0000)
 ba12.mpr:       2              [Rows]    Grown from ba11.mpr using
                                          CPI=1.020862
             0       0.513    (0.0000)
         12003       1.000    (0.0000)
```

ETAFLAG   Activate fraction completed display

DESCRIPTION

When activated, ETAFLAG will cause SPSM to generate a horizontal histogram which indicates an estimate of what percentage of the requested simulation has been completed. Note that the estimate will not be particularly accurate when selecting small samples.

The default value for ETAFLAG is 1.

Note that this parameter is not displayed in Visual SPSM as it is not applicable when running SPSM in that mode.

EXPADJ Adjustment Factor: All expenditure adjustment

DESCRIPTION

This parameter adjusts expenditures to better represent values in the database year. The value for the parameter remains constant for all model years and is applied prior to the other expenditure growth factors. The parameter is indexed by province (hdprov).

This parameter should be set to 1 when outputting data in order to build a new database (bldfxv). Otherwise the parameter will be applied twice.

FACTISENF Scale-up factor for non-farm self-employment income

DESCRIPTION

This parameter can be used to "gross-up" non-farm self-employment income before applying the federal tax algorithm. It does not increase the real income received by an individual, but rather increases the amount of income used when calculating taxes. It is intended to be used to simulate the effect of reducing the deductibility of employment expenses. If this kind of simulation is not desired, FACTISENF should be set to the value 1.0.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1.00000	--	User-option
ba92.mpr:	1.00000	0.0%	User-option

```
ba93.mpr:      1.00000        0.0%    User-option
ba94.mpr:      1.00000        0.0%    User-option
ba95.mpr:      1.00000        0.0%    User-option
ba96.mpr:      1.00000        0.0%    User-option
ba97.mpr:      1.00000        0.0%    User-option
ba98.mpr:      1.00000        0.0%    User-option
ba99.mpr:      1.00000        0.0%    User-option
ba00.mpr:      1.00000        0.0%    User-option
ba01.mpr:      1.00000        0.0%    User-option
ba02.mpr:      1.00000        0.0%    User-option
ba03.mpr:      1.00000        0.0%    User-option
ba04.mpr:      1.00000        0.0%    User-option
ba05.mpr:      1.00000        0.0%    User-option
ba06.mpr:      1.00000        0.0%    User-option
ba07.mpr:      1.00000        0.0%    Copied from ba06.mpr
ba08.mpr:      1.00000        0.0%    Copied from ba07.mpr
ba09.mpr:      1.00000        0.0%    Copied from ba08.mpr
ba10.mpr:      1.00000        0.0%    Copied from ba09.mpr
ba11.mpr:      1.00000        0.0%    Copied from ba10.mpr
ba12.mpr:      1.00000        0.0%    Copied from ba11.mpr
```

FAFLAG   Family allowance flag

DESCRIPTION

When this parameter is assigned a value of 1, Federal and Provincial Family Allowances are calculated. With a value of 0, they are not.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1		-- To calculate Federal and Provincial FA
ba92.mpr:	1		-- To calculate Federal and Provincial FA
ba93.mpr:	1		-- Fed Dropped in 1993 Que still active
ba94.mpr:	1		-- Quebec Provincial Family Allowances
ba95.mpr:	1		-- Fed Dropped in 1993 Que still active
ba96.mpr:	1		-- Fed Dropped in 1993 Que still active
ba97.mpr:	1		-- Fed Dropped in 1993 Que still active
ba98.mpr:	1		-- Fed Dropped in 1993 Que still active
ba99.mpr:	1		-- Fed Dropped in 1993, Quebec still active
ba00.mpr:	1		-- Fed Dropped in 1993, Quebec still active
ba01.mpr:	1		-- Fed Dropped in 1993, Quebec still active
ba02.mpr:	1		-- Fed Dropped in 1993, Quebec still active
ba03.mpr:	1		-- Fed Dropped in 1993, Quebec still active
ba04.mpr:	1		-- Fed Dropped in 1993, Quebec still active
ba05.mpr:	0		-- Not in effect
ba06.mpr:	0		-- Not in effect
ba07.mpr:	0		-- Not in effect
ba08.mpr:	0		-- Copied from ba07.mpr
ba09.mpr:	0		-- Copied from ba08.mpr
ba10.mpr:	0		-- Copied from ba09.mpr
ba11.mpr:	0		-- Copied from ba10.mpr
ba12.mpr:	0		-- Copied from ba11.mpr

DESCRIPTION

This parameter allows the repayment of Family Allowance based on net family income. If set to 0, Family Allowances are not repaid. If set to 1, the amount repaid is calculated as the lesser of Taxable Family Allowances (imtfa) or a proportion FARR of family net income exceeding the reduction level FATD. The repayment amount is added to the variable imrepay and is not considered a deduction from net income.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.15000	--	Federal Income Tax 1991 – Line 235
ba92.mpr:	0.15000	0.0%	Federal Income Tax 1992 – Line 235
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect

```
ba07.mpr:     0.00000        --      Not in effect
ba08.mpr:     0.00000        --      Copied from ba07.mpr
ba09.mpr:     0.00000        --      Copied from ba08.mpr
ba10.mpr:     0.00000        --      Copied from ba09.mpr
ba11.mpr:     0.00000        --      Copied from ba10.mpr
ba12.mpr:     0.00000        --      Copied from ba11.mpr
```

FATBPI   Family allowance take-back phase in

DESCRIPTION

This parameter is used to scale the amount of the Family Allowance clawback as introduced
in the 1989 budget. The purpose is to simulate the phase-in of the clawback.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1.00000	--	Federal Income Tax 1991 – Line 235
ba92.mpr:	1.00000	0.0%	Federal Income Tax 1992 – Line 235
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect

```
ba03.mpr:      0.00000        --     Not in effect
ba04.mpr:      0.00000        --     Not in effect
ba05.mpr:      0.00000        --     Not in effect
ba06.mpr:      0.00000        --     Not in effect
ba07.mpr:      0.00000        --     Not in effect
ba08.mpr:      0.00000        --     Copied from ba07.mpr
ba09.mpr:      0.00000        --     Copied from ba08.mpr
ba10.mpr:      0.00000        --     Copied from ba09.mpr
ba11.mpr:      0.00000        --     Copied from ba10.mpr
ba12.mpr:      0.00000        --     Copied from ba11.mpr
```

FATD Family allowance turndown income

DESCRIPTION

This parameter is the family net income level above which Family Allowances may be repaid at the rate determined by FARR. This parameter is not used if the value for FARR is set to 0.

CROSS REFERENCE

Function   **Description**

txinet   Compute net income

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     51765.00        --     Federal Income Tax 1991 -
                                      Line 235
 ba92.mpr:     53215.00       2.8%    Federal Income Tax 1992 -
                                      Line 235
 ba93.mpr:     0.00            --     Not in effect
 ba94.mpr:     0.00            --     Not in effect
 ba95.mpr:     0.00            --     Not in effect
 ba96.mpr:     0.00            --     Not in effect
 ba97.mpr:     0.00            --     Not in effect
 ba98.mpr:     0.00            --     Not in effect
```

```
ba99.mpr:      0.00             --      Not in effect
ba00.mpr:      0.00             --      Not in effect
ba01.mpr:      0.00             --      Not in effect
ba02.mpr:      0.00             --      Not in effect
ba03.mpr:      0.00             --      Not in effect
ba04.mpr:      0.00             --      Not in effect
ba05.mpr:      0.00             --      Not in effect
ba06.mpr:      0.00             --      Not in effect
ba07.mpr:      0.00             --      Not in effect
ba08.mpr:      0.00                --      Grown from ba07.mpr using
                               CPI=1.020331
ba09.mpr:      0.00                --      Grown from ba08.mpr using
                               CPI=1.020664
ba10.mpr:      0.00                --      Grown from ba09.mpr using
                               CPI=1.020246
ba11.mpr:      0.00                --      Grown from ba10.mpr using
                               CPI=1.019135
ba12.mpr:      0.00                --      Grown from ba11.mpr using
                               CPI=1.020862
```

FCBBAS   Basic child benefit (per child)

DESCRIPTION

This is the basic amount of the Integrated Child Tax Benefit allowed per child per year.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	1020.00	--	The Child Benefit White Paper, 1992
ba93.mpr:	1020.00	0.0%	The Child Benefit White Paper, 1992
ba94.mpr:	1020.00	0.0%	Redbook, 1995 Edition, p. D.4
ba95.mpr:	1020.00	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	1020.00	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	1020.00	0.0%	Budget 98, p.194
ba98.mpr:	1020.00	0.0%	Redbook, 1998 Edition, p. D.4
ba99.mpr:	1020.00	0.0%	The Budget Plan 2000 - page 221
ba00.mpr:	1104.00	8.2%	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	1117.00	1.2%	CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	1151.00	3.0%	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	1169.00	1.6%	CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	1208.00	3.3%	CCTB Calculation Sheet - July 2004 to June 2005
ba05.mpr:	1228.00	1.7%	CCTB Calculation Sheet - July 2005 to June 2006
ba06.mpr:	1255.00	2.2%	CCTB Calculation Sheet - July 2006 to June 2007
ba07.mpr:	1283.00	2.2%	CCTB Calculation Sheet - July 2007 to June 2008
ba08.mpr:	1309.08	2.0%	Grown from ba07.mpr using CPI=1.020331
ba09.mpr:	1336.13	2.1%	Grown from ba08.mpr using CPI=1.020664
ba10.mpr:	1363.18	2.0%	Grown from ba09.mpr using CPI=1.020246
ba11.mpr:	1389.26	1.9%	Grown from ba10.mpr using CPI=1.019135

```
  ba12.mpr:    1418.24     2.1%   Grown from ba11.mpr using
                                  CPI=1.020862
```

FCBBASP   Basic child benefit (per child) for 1st half of year

DESCRIPTION

This is the basic amount of the Integrated Child Tax Benefit allowed per child per year.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	1020.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	1020.00	0.0%	The Child Benefit White Paper, 1992
ba95.mpr:	1020.00	0.0%	Redbook, 1995 Edition, p. D.4
ba96.mpr:	1020.00	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	1020.00	0.0%	Redbook, 1996 Edition, p. D.4

```
ba98.mpr:     1020.00       0.0%    Budget 98, p.194
ba99.mpr:     1020.00       0.0%    Redbook, 1998 Edition, p.
                                    D.4
ba00.mpr:     1020.00       0.0%    The Budget Plan 2000 - page
                                    221
ba01.mpr:     1104.00       8.2%    CCTB Calculation Sheet -
                                    July 2000 to June 2001
ba02.mpr:     1117.00       1.2%    CCTB Calculation Sheet -
                                    July 2001 to June 2002
ba03.mpr:     1151.00       3.0%    CCTB Calculation Sheet -
                                    July 2002 to June 2003
ba04.mpr:     1169.00       1.6%    CCTB Calculation Sheet -
                                    July 2003 to June 2004
ba05.mpr:     1208.00       3.3%    CCTB Calculation Sheet -
                                    July 2004 to June 2005
ba06.mpr:     1228.00       1.7%    CCTB Calculation Sheet -
                                    July 2005 to June 2006
ba07.mpr:     1255.00       2.2%    CCTB Calculation Sheet -
                                    July 2006 to June 2007
ba08.mpr:     1283.00       2.2%    CCTB Calculation Sheet -
                                    July 2007 to June 2008
ba09.mpr:     1309.08       2.0%    Grown from ba08.mpr using
                                    CPILAG=1.020331
ba10.mpr:     1336.13       2.1%    Grown from ba09.mpr using
                                    CPILAG=1.020664
ba11.mpr:     1363.18       2.0%    Grown from ba10.mpr using
                                    CPILAG=1.020246
ba12.mpr:     1389.26       1.9%    Grown from ba11.mpr using
                                    CPILAG=1.019135
```

FCBECI   Child benefits earning supplement cut-in level

DESCRIPTION

The level of employment income below which no earning supplement is payable to families
with children under the Integrated Child Tax Benefit.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	3750.00	--	The Child Benefit White Paper, 1992
ba93.mpr:	3750.00	0.0%	The Child Benefit White Paper, 1992
ba94.mpr:	3750.00	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	3750.00	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	3750.00	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	3750.00	0.0%	Federal Budget, 1997
ba98.mpr:	0.00	--	Not in effect, Budget 1998, p.194
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using CPI=1.020331
ba09.mpr:	0.00	--	Grown from ba08.mpr using CPI=1.020664
ba10.mpr:	0.00	--	Grown from ba09.mpr using CPI=1.020246
ba11.mpr:	0.00	--	Grown from ba10.mpr using CPI=1.019135

```
    ba12.mpr:    0.00             --     Grown from ba11.mpr using
                                         CPI=1.020862
```

FCBECIP   Child benefits earning supplement cut-in level for 1st half of year

DESCRIPTION

The level of employment income below which no earning supplement is payable to families
with children under the Integrated Child Tax Benefit.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	3750.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	3750.00	0.0%	The Child Benefit White Paper, 1992
ba95.mpr:	3750.00	0.0%	Redbook, 1995 Edition, p. D.4
ba96.mpr:	3750.00	0.0%	Redbook, 1996 Edition, p. D.4

```
ba97.mpr:      3750.00       0.0%    Redbook, 1996 Edition, p.
                                     D.4
ba98.mpr:      3750.00       0.0%    Federal Budget, 1997
ba99.mpr:      0.00           --     Not in effect, Budget 1998,
                                     p.194
ba00.mpr:      0.00           --     Not in effect
ba01.mpr:      0.00           --     Not in effect
ba02.mpr:      0.00           --     Not in effect
ba03.mpr:      0.00           --     Not in effect
ba04.mpr:      0.00           --     Not in effect
ba05.mpr:      0.00           --     Not in effect
ba06.mpr:      0.00           --     Not in effect
ba07.mpr:      0.00           --     Not in effect
ba08.mpr:      0.00           --     Not in effect
ba09.mpr:      0.00           --     Grown from ba08.mpr using
                                     CPILAG=1.020331
ba10.mpr:      0.00           --     Grown from ba09.mpr using
                                     CPILAG=1.020664
ba11.mpr:      0.00           --     Grown from ba10.mpr using
                                     CPILAG=1.020246
ba12.mpr:      0.00           --     Grown from ba11.mpr using
                                     CPILAG=1.019135
```

FCBEIE   Flag for WIS dependent on number of children

DESCRIPTION

This parameter controls whether the original earned income supplement (also known as the working income supplement) is used, or whether the enriched version, with different amounts depending on the number of children in the family, is used. When FCBEIE is set to 0, the original earned income supplement is used. When it is set to 1, the enriched working income supplement proposed in the 1997 budget is calculated.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	1	--	Federal Budget, 1997
ba98.mpr:	1	--	Redbook, 1998 Edition, p. D.4
ba99.mpr:	1	--	The Budget Plan 2000 - page 221
ba00.mpr:	1	--	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	1	--	CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	1	--	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	1	--	CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	1	--	CCTB Calculation Sheet - July 2004 to June 2005
ba05.mpr:	1	--	CCTB Calculation Sheet - July 2005 to June 2006
ba06.mpr:	1	--	CCTB Calculation Sheet - July 2006 to June 2007
ba07.mpr:	1	--	CCTB Calculation Sheet - July 2007 to June 2008
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr

```
     ba12.mpr:     1                --      Copied from ba11.mpr
```

FCBEIEP   Flag for WIS dependent on number of children for 1st half of year

DESCRIPTION

This parameter controls whether the original earned income supplement (also known as the working income supplement) is used, or whether the enriched version, with different amounts depending on the number of children in the family, is used. When FCBEIEP is set to 0, the original earned income supplement is used. When it is set to 1, the enriched working income supplement proposed in the 1997 budget is calculated.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	1	--	Federal Budget, 1997

```
ba99.mpr:      1              --    Redbook, 1998 Edition, p.
                 D.4
ba00.mpr:      1              --    The Budget Plan 2000 - page
                 221
ba01.mpr:      1              --    CCTB Calculation Sheet -
                 July 2000 to June 2001
ba02.mpr:      1              --    CCTB Calculation Sheet -
                 July 2001 to June 2002
ba03.mpr:      1              --    CCTB Calculation Sheet -
                 July 2002 to June 2003
ba04.mpr:      1              --    CCTB Calculation Sheet -
                 July 2003 to June 2004
ba05.mpr:      1              --    CCTB Calculation Sheet -
                 July 2004 to June 2005
ba06.mpr:      1              --    CCTB Calculation Sheet -
                 July 2005 to June 2006
ba07.mpr:      1              --    CCTB Calculation Sheet -
                 July 2006 to June 2007
ba08.mpr:      1              --    CCTB Calculation Sheet -
                 July 2007 to June 2008
ba09.mpr:      1              --    Copied from ba08.mpr
ba10.mpr:      1              --    Copied from ba09.mpr
ba11.mpr:      1              --    Copied from ba10.mpr
ba12.mpr:      1              --    Copied from ba11.mpr
```

FCBEIS   Child benefits earned income supplement

DESCRIPTION

This parameter represents the amount of the federal earned-income supplement which increases the Federal Child Benefit for low-income working families. When FCBEIE is set to 1, the benefit depends on the number of children. FCBEIS is replaced by FCBEIS1, FCBEIS2, and FCBEIS3.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00              --     Not in effect
 ba92.mpr:   500.00              --     The Child Benefit White
                              Paper, 1992
 ba93.mpr:   500.00            0.0%    The Child Benefit White
                              Paper, 1992
 ba94.mpr:   500.00            0.0%    Redbook, 1995 Edition, p.
                              D.5
 ba95.mpr:   500.00            0.0%    Redbook, 1996 Edition, p.
                              D.4
 ba96.mpr:   500.00            0.0%    Redbook, 1996 Edition, p.
                              D.4
 ba97.mpr:     0.00              --     Not in effect, replaced by
                              FCBEIS1,2,3
 ba98.mpr:     0.00              --     Not in effect
 ba99.mpr:     0.00              --     Not in effect
 ba00.mpr:     0.00              --     Not in effect
 ba01.mpr:     0.00              --     Not in effect
 ba02.mpr:     0.00              --     Not in effect
 ba03.mpr:     0.00              --     Not in effect
 ba04.mpr:     0.00              --     Not in effect
 ba05.mpr:     0.00              --     Not in effect
 ba06.mpr:     0.00              --     Not in effect
 ba07.mpr:     0.00              --     Not in effect
 ba08.mpr:     0.00              --     Grown from ba07.mpr using
                              CPI=1.020331
 ba09.mpr:     0.00              --     Grown from ba08.mpr using
                              CPI=1.020664
 ba10.mpr:     0.00              --     Grown from ba09.mpr using
                              CPI=1.020246
 ba11.mpr:     0.00              --     Grown from ba10.mpr using
                              CPI=1.019135
```

```
   ba12.mpr:    0.00             --      Grown from ba11.mpr using
                                         CPI=1.020862
```

FCBEIS1   WIS/NCBS for first child

DESCRIPTION

This parameter represents the amount received for the first child in a family from the
National Child Benefit Supplement (or the Earned Income Supplement in 1997).

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function	**Description**
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	605.00	--	Federal Budget, 1997
ba98.mpr:	605.04	0.0%	Redbook, 1998 Edition, p. D.4
ba99.mpr:	785.00	29.7%	Budget 1999, p.182

```
ba00.mpr:      977.00       24.5%   CCTB Calculation Sheet –
                                    July 2000 to June 2001
ba01.mpr:     1255.00       28.5%   CCTB Calculation Sheet –
                                    July 2001 to June 2002
ba02.mpr:     1293.00        3.0%   CCTB Calculation Sheet –
                                    July 2002 to June 2003
ba03.mpr:     1463.00       13.1%   CCTB Calculation Sheet –
                                    July 2003 to June 2004
ba04.mpr:     1511.00        3.3%   CCTB Calculation Sheet –
                                    July 2004 to June 2005
ba05.mpr:     1722.00       14.0%   CCTB Calculation Sheet –
                                    July 2005 to June 2006
ba06.mpr:     1945.00       13.0%   CCTB Calculation Sheet –
                                    July 2006 to June 2007
ba07.mpr:     1988.00        2.2%   CCTB Calculation Sheet –
                                    July 2007 to June 2008
ba08.mpr:     2028.42        2.0%   Grown from ba07.mpr using
                                    CPI=1.020331
ba09.mpr:     2070.34        2.1%   Grown from ba08.mpr using
                                    CPI=1.020664
ba10.mpr:     2112.26        2.0%   Grown from ba09.mpr using
                                    CPI=1.020246
ba11.mpr:     2152.68        1.9%   Grown from ba10.mpr using
                                    CPI=1.019135
ba12.mpr:     2197.59        2.1%   Grown from ba11.mpr using
                                    CPI=1.020862
```

FCBEIS1P   WIS/NCBS for first child for 1st half of year

DESCRIPTION

This parameter represents the amount received for the first child in a family from the
National Child Benefit Supplement (or the Earned Income Supplement in 1997).

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	605.00	--	Federal Budget, 1997
ba99.mpr:	605.04	0.0%	Redbook, 1998 Edition, p. D.4
ba00.mpr:	785.00	29.7%	Budget 1999, p.182
ba01.mpr:	977.00	24.5%	CCTB Calculation Sheet – July 2000 to June 2001
ba02.mpr:	1255.00	28.5%	CCTB Calculation Sheet – July 2001 to June 2002
ba03.mpr:	1293.00	3.0%	CCTB Calculation Sheet – July 2002 to June 2003
ba04.mpr:	1463.00	13.1%	CCTB Calculation Sheet – July 2003 to June 2004
ba05.mpr:	1511.00	3.3%	CCTB Calculation Sheet – July 2004 to June 2005
ba06.mpr:	1722.00	14.0%	CCTB Calculation Sheet – July 2005 to June 2006
ba07.mpr:	1945.00	13.0%	CCTB Calculation Sheet – July 2006 to June 2007
ba08.mpr:	1988.00	2.2%	CCTB Calculation Sheet – July 2007 to June 2008
ba09.mpr:	2028.42	2.0%	Grown from ba08.mpr using CPILAG=1.020331
ba10.mpr:	2070.34	2.1%	Grown from ba09.mpr using CPILAG=1.020664

```
 ba11.mpr:    2112.26      2.0%   Grown from ba10.mpr using
                                  CPILAG=1.020246
 ba12.mpr:    2152.68      1.9%   Grown from ba11.mpr using
                                  CPILAG=1.019135
```

FCBEIS2   WIS/NCBS for second child

DESCRIPTION

This parameter represents the amount received for the second child in a family from the National Child Benefit Supplement (or the Earned Income Supplement in 1997).

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	405.00	--	Federal Budget, 1997

```
ba98.mpr:     405.00       0.0%   Redbook, 1998 Edition, p.
                                  D.4
ba99.mpr:     585.00      44.4%   Budget 1999, p.182
ba00.mpr:     771.00      31.8%   CCTB Calculation Sheet -
                                  July 2000 to June 2001
ba01.mpr:    1055.00      36.8%   CCTB Calculation Sheet -
                                  July 2001 to June 2002
ba02.mpr:    1087.00       3.0%   CCTB Calculation Sheet -
                                  July 2002 to June 2003
ba03.mpr:    1254.00      15.4%   CCTB Calculation Sheet -
                                  July 2003 to June 2004
ba04.mpr:    1295.00       3.3%   CCTB Calculation Sheet -
                                  July 2004 to June 2005
ba05.mpr:    1502.00      16.0%   CCTB Calculation Sheet -
                                  July 2005 to June 2006
ba06.mpr:    1720.00      14.5%   CCTB Calculation Sheet -
                                  July 2006 to June 2007
ba07.mpr:    1758.00       2.2%   CCTB Calculation Sheet -
                                  July 2007 to June 2008
ba08.mpr:    1793.74       2.0%   Grown from ba07.mpr using
                                  CPI=1.020331
ba09.mpr:    1830.81       2.1%   Grown from ba08.mpr using
                                  CPI=1.020664
ba10.mpr:    1867.88       2.0%   Grown from ba09.mpr using
                                  CPI=1.020246
ba11.mpr:    1903.62       1.9%   Grown from ba10.mpr using
                                  CPI=1.019135
ba12.mpr:    1943.33       2.1%   Grown from ba11.mpr using
                                  CPI=1.020862
```

FCBEIS2P   WIS/NCBS for second child for 1st half of year

DESCRIPTION

This parameter represents the amount received for the second child in a family from the National Child Benefit Supplement (or the Earned Income Supplement in 1997).

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00              --      Not in effect
 ba92.mpr:     0.00              --      Not in effect
 ba93.mpr:     0.00              --      Not in effect
 ba94.mpr:     0.00              --      Not in effect
 ba95.mpr:     0.00              --      Not in effect
 ba96.mpr:     0.00              --      Not in effect
 ba97.mpr:     0.00              --      Not in effect
 ba98.mpr:     405.00            --      Federal Budget, 1997
 ba99.mpr:     405.00           0.0%     Redbook, 1998 Edition, p.
                                         D.4
 ba00.mpr:     585.00           44.4%    Budget 1999, p.182
 ba01.mpr:     771.00           31.8%    CCTB Calculation Sheet -
                                         July 2000 to June 2001
 ba02.mpr:     1055.00          36.8%    CCTB Calculation Sheet -
                                         July 2001 to June 2002
 ba03.mpr:     1087.00           3.0%    CCTB Calculation Sheet -
                                         July 2002 to June 2003
 ba04.mpr:     1254.00          15.4%    CCTB Calculation Sheet -
                                         July 2003 to June 2004
 ba05.mpr:     1295.00           3.3%    CCTB Calculation Sheet -
                                         July 2004 to June 2005
 ba06.mpr:     1502.00          16.0%    CCTB Calculation Sheet -
                                         July 2005 to June 2006
 ba07.mpr:     1720.00          14.5%    CCTB Calculation Sheet -
                                         July 2006 to June 2007
 ba08.mpr:     1758.00           2.2%    CCTB Calculation Sheet -
                                         July 2007 to June 2008
 ba09.mpr:     1793.74           2.0%    Grown from ba08.mpr using
                                         CPILAG=1.020331
 ba10.mpr:     1830.81           2.1%    Grown from ba09.mpr using
                                         CPILAG=1.020664
```

```
 ba11.mpr:     1867.88      2.0%   Grown from ba10.mpr using
                                    CPILAG=1.020246
 ba12.mpr:     1903.62      1.9%   Grown from ba11.mpr using
                                    CPILAG=1.019135
```

FCBEIS3   WIS/NCBS for each additional child

DESCRIPTION

This parameter represents the amount received for the third and additional children in a
family from the National Child Benefit Supplement (or the Earned Income Supplement in
1997).

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	330.00	--	Federal Budget, 1997

```
ba98.mpr:      330.00       0.0%   Redbook, 1998 Edition, p.
                                   D.4
ba99.mpr:      510.00      54.5%   Budget 1999, p.182
ba00.mpr:      694.00      36.1%   CCTB Calculation Sheet –
                                   July 2000 to June 2001
ba01.mpr:      980.00      41.2%   CCTB Calculation Sheet –
                                   July 2001 to June 2002
ba02.mpr:     1009.00       3.0%   CCTB Calculation Sheet –
                                   July 2002 to June 2003
ba03.mpr:     1176.00      16.6%   CCTB Calculation Sheet –
                                   July 2003 to June 2004
ba04.mpr:     1215.00       3.3%   CCTB Calculation Sheet –
                                   July 2004 to June 2005
ba05.mpr:     1420.00      16.9%   CCTB Calculation Sheet –
                                   July 2005 to June 2006
ba06.mpr:     1637.00      15.3%   CCTB Calculation Sheet –
                                   July 2006 to June 2007
ba07.mpr:     1673.00       2.2%   CCTB Calculation Sheet –
                                   July 2007 to June 2008
ba08.mpr:     1707.01       2.0%   Grown from ba07.mpr using
                                   CPI=1.020331
ba09.mpr:     1742.28       2.1%   Grown from ba08.mpr using
                                   CPI=1.020664
ba10.mpr:     1777.55       2.0%   Grown from ba09.mpr using
                                   CPI=1.020246
ba11.mpr:     1811.56       1.9%   Grown from ba10.mpr using
                                   CPI=1.019135
ba12.mpr:     1849.35       2.1%   Grown from ba11.mpr using
                                   CPI=1.020862
```

FCBEIS3P   WIS/NCBS for each additional child for 1st half of year

DESCRIPTION

This parameter represents the amount received for the third and additional children in a family from the National Child Benefit Supplement (or the Earned Income Supplement in 1997).

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00           --    Not in effect
 ba92.mpr:    0.00           --    Not in effect
 ba93.mpr:    0.00           --    Not in effect
 ba94.mpr:    0.00           --    Not in effect
 ba95.mpr:    0.00           --    Not in effect
 ba96.mpr:    0.00           --    Not in effect
 ba97.mpr:    0.00           --    Not in effect
 ba98.mpr:  330.00           --    Federal Budget, 1997
 ba99.mpr:  330.00          0.0%   Redbook, 1998 Edition, p.
                                   D.4
 ba00.mpr:  510.00         54.5%   Budget 1999, p.182
 ba01.mpr:  694.00         36.1%   CCTB Calculation Sheet -
                                   July 2000 to June 2001
 ba02.mpr:  980.00         41.2%   CCTB Calculation Sheet -
                                   July 2001 to June 2002
 ba03.mpr: 1009.00          3.0%   CCTB Calculation Sheet -
                                   July 2002 to June 2003
 ba04.mpr: 1176.00         16.6%   CCTB Calculation Sheet -
                                   July 2003 to June 2004
 ba05.mpr: 1215.00          3.3%   CCTB Calculation Sheet -
                                   July 2004 to June 2005
 ba06.mpr: 1420.00         16.9%   CCTB Calculation Sheet -
                                   July 2005 to June 2006
 ba07.mpr: 1637.00         15.3%   CCTB Calculation Sheet -
                                   July 2006 to June 2007
 ba08.mpr: 1673.00          2.2%   CCTB Calculation Sheet -
                                   July 2007 to June 2008
 ba09.mpr: 1707.01          2.0%   Grown from ba08.mpr using
                                   CPILAG=1.020331
 ba10.mpr: 1742.28          2.1%   Grown from ba09.mpr using
                                   CPILAG=1.020664
```

```
   ba11.mpr:      1777.55      2.0%   Grown from ba10.mpr using
                                      CPILAG=1.020246
   ba12.mpr:      1811.56      1.9%   Grown from ba11.mpr using
                                      CPILAG=1.019135
```

FCBEISP   Child benefits earned income supplement for 1st half of year

DESCRIPTION

This parameter represents the amount of the federal earned-income supplement which
increases the Federal Child Benefit for low-income working families. When FCBEIEP is set
to 1, the benefit depends on the number of children. FCBEISP is replaced by FCBEIS1P,
FCBEIS2P, and FCBEIS3P.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	500.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	500.00	0.0%	The Child Benefit White Paper, 1992

```
ba95.mpr:      500.00        0.0%   Redbook, 1995 Edition, p.
                                    D.4
ba96.mpr:      500.00        0.0%   Redbook, 1996 Edition, p.
                                    D.4
ba97.mpr:      500.00        0.0%   Redbook, 1996 Edition, p.
                                    D.4
ba98.mpr:      0.00          --     Not in effect, replaced by
                                    FCBEIS1P,2P,3P
ba99.mpr:      0.00          --     Not in effect
ba00.mpr:      0.00          --     Not in effect
ba01.mpr:      0.00          --     Not in effect
ba02.mpr:      0.00          --     Not in effect
ba03.mpr:      0.00          --     Not in effect
ba04.mpr:      0.00          --     Not in effect
ba05.mpr:      0.00          --     Not in effect
ba06.mpr:      0.00          --     Not in effect
ba07.mpr:      0.00          --     Not in effect
ba08.mpr:      0.00          --     Not in effect
ba09.mpr:      0.00          --     Grown from ba08.mpr using
                                    CPILAG=1.020331
ba10.mpr:      0.00          --     Grown from ba09.mpr using
                                    CPILAG=1.020664
ba11.mpr:      0.00          --     Grown from ba10.mpr using
                                    CPILAG=1.020246
ba12.mpr:      0.00          --     Grown from ba11.mpr using
                                    CPILAG=1.019135
```

FCBEMX   Earnings where WIS phase-in is at maximum

DESCRIPTION

When FCBEIE is equal to 1, the Working Income supplement depends on the number of children in the family. For families with lower incomes, the benefit starts to be phased in at FCBECI, and reaches its maximum at incomes of FCBEMX. The slope of the phase in is therefore calculated as the maximum working income supplement a family can receive divided by (FCBEMX – FCBECI).

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00            --    Not in effect
 ba92.mpr:    0.00            --    Not in effect
 ba93.mpr:    0.00            --    Not in effect
 ba94.mpr:    0.00            --    Not in effect
 ba95.mpr:    0.00            --    Not in effect
 ba96.mpr:    0.00            --    Not in effect
 ba97.mpr:    10000.00        --    Federal Budget, 1997
 ba98.mpr:    0.00            --    Budget 1998, p.194
 ba99.mpr:    0.00            --    The Budget Plan 2000 - page
              221
 ba00.mpr:    0.00            --    CCTB Calculation Sheet -
              July 2000 to June 2001
 ba01.mpr:    0.00            --    Not in effect
 ba02.mpr:    0.00            --    CCTB Calculation Sheet -
              July 2002 to June 2003
 ba03.mpr:    0.00            --    CCTB Calculation Sheet -
              July 2003 to June 2004
 ba04.mpr:    0.00            --    CCTB Calculation Sheet -
              July 2004 to June 2005
 ba05.mpr:    0.00            --    Not in effect
 ba06.mpr:    0.00            --    Not in effect
 ba07.mpr:    0.00            --    Not in effect
 ba08.mpr:    0.00            --    Grown from ba07.mpr using
              CPI=1.020331
 ba09.mpr:    0.00            --    Grown from ba08.mpr using
              CPI=1.020664
 ba10.mpr:    0.00            --    Grown from ba09.mpr using
              CPI=1.020246
 ba11.mpr:    0.00            --    Grown from ba10.mpr using
              CPI=1.019135
```

```
    ba12.mpr:    0.00              --    Grown from ba11.mpr using
                                         CPI=1.020862
```

FCBEMXP   Earnings where WIS phase-in is at maximum for 1st half of year

DESCRIPTION

When FCBEIEP is equal to 1, the Working Income supplement depends on the number of
children in the family. For families with lower incomes, the benefit starts to be phased in at
FCBECIP, and reaches its maximum at incomes of FCBEMXP. The slope of the phase in is
therefore calculated as the maximum working income supplement a family can receive
divided by (FCBEMXP – FCBECIP).

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	10000.00	--	Federal Budget, 1997

```
ba99.mpr:     0.00              --     Budget 1998, p.194
ba00.mpr:     0.00              --     The Budget Plan 2000 - page
                          221
ba01.mpr:     0.00               --    CCTB Calculation Sheet -
                          July 2000 to June 2001
ba02.mpr:     0.00              --     Not in effect
ba03.mpr:     0.00              --     Not in effect
ba04.mpr:     0.00              --     Not in effect
ba05.mpr:     0.00              --     Not in effect
ba06.mpr:     0.00              --     Not in effect
ba07.mpr:     0.00              --     Not in effect
ba08.mpr:     0.00              --     Not in effect
ba09.mpr:     0.00              --     Grown from ba08.mpr using
                          CPILAG=1.020331
ba10.mpr:     0.00               --    Grown from ba09.mpr using
                          CPILAG=1.020664
ba11.mpr:     0.00               --    Grown from ba10.mpr using
                          CPILAG=1.020246
ba12.mpr:     0.00               --    Grown from ba11.mpr using
                          CPILAG=1.019135
```

FCBENCAL   Calculate child benefits for calendar year flag

DESCRIPTION

This flag activates the calculation of the federal child tax benefit for the calendar year. When this flag is set to 1, the benefit will be calculated separately for the first and second halves of the year. The parameters used for the first half of the year represent the values for the July (previous year) to June (target year) program, while the parameters for the second half represent the values for the July (target year) to June (subsequent year) program.   The resulting benefit will be equal to half of each calculation. This flag also activates the calculation of provincial child benefit programs for the calendar year.

When this flag is set to 0, the federal child tax benefit and provincial child benefit programs will be based on the program values set for July of that year.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

txalta	Compute provincial taxes for Alberta	
txbc	Compute provincial taxes for British Columbia	
txctc	Compute child tax credit	
txnb	Compute provincial taxes for New Brunswick	
txnfld	Compute provincial taxes for Newfoundland	
txns	Compute provincial taxes for Nova Scotia	
txont	Compute provincial taxes for Ontario	
txsask	Compute provincial taxes for Saskatchewan	

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	User option
ba95.mpr:	0	--	User option
ba96.mpr:	0	--	User option
ba97.mpr:	0	--	User option
ba98.mpr:	0	--	User option
ba99.mpr:	0	--	User option
ba00.mpr:	0	--	User option
ba01.mpr:	0	--	User option
ba02.mpr:	0	--	User option
ba03.mpr:	0	--	User option
ba04.mpr:	0	--	User option
ba05.mpr:	0	--	User option
ba06.mpr:	0	--	User option
ba07.mpr:	0	--	User option
ba08.mpr:	0	--	User option
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

FCBERR Child benefits earning supplement reduction rate

DESCRIPTION

This parameter represents the rate at which the earned income supplement (FCBEIS) will be reduced by when family net income exceeds the (FCBETD) turn down level. When FCBEIE

is set to 1, the reduction rate depends on the number of children and FCBERR1, FCBERR2, and FCBERR3 replace FCBERR.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.10000	--	The Child Benefit White Paper, 1992
ba93.mpr:	0.10000	0.0%	The Child Benefit White Paper, 1992
ba94.mpr:	0.10000	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	0.10000	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	0.10000	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	0.00000	--	Not in effect, replaced by FCBERR1,2,3
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect

```
ba04.mpr:     0.00000      --     Not in effect
ba05.mpr:     0.00000      --     Not in effect
ba06.mpr:     0.00000      --     Not in effect
ba07.mpr:     0.00000      --     Not in effect
ba08.mpr:     0.00000      --     Copied from ba07.mpr
ba09.mpr:     0.00000      --     Copied from ba08.mpr
ba10.mpr:     0.00000      --     Copied from ba09.mpr
ba11.mpr:     0.00000      --     Copied from ba10.mpr
ba12.mpr:     0.00000      --     Copied from ba11.mpr
```

FCBERR1   WIS/NCBS reduction rate for families with 1 child

DESCRIPTION

For families with one child, this parameter represents the rate at which the National Child Benefit Supplement or the Earned Income Supplement (imfcbene) is reduced when family net income exceeds the (FCBETD) turn down level. This rate is only applied when FCBEIE is equal to 1. Otherwise, the FCBERR rate is applied.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect

```
ba92.mpr:    0.00000      --     Not in effect
ba93.mpr:    0.00000      --     Not in effect
ba94.mpr:    0.00000      --     Not in effect
ba95.mpr:    0.00000      --     Not in effect
ba96.mpr:    0.00000      --     Not in effect
ba97.mpr:    0.12100      --     Federal Budget, 1997
ba98.mpr:    0.12100     0.0%    Budget 1998, p.194
ba99.mpr:    0.11500    -5.0%    Budget 1999, p.182
ba00.mpr:    0.11100    -3.5%    CCTB Calculation Sheet -
                                 July 2000 to June 2001
ba01.mpr:    0.12200     9.9%    CCTB Calculation Sheet -
                                 July 2001 to June 2002
ba02.mpr:    0.12200     0.0%    CCTB Calculation Sheet -
                                 July 2002 to June 2003
ba03.mpr:    0.12200     0.0%    CCTB Calculation Sheet -
                                 July 2003 to June 2004
ba04.mpr:    0.12200     0.0%    CCTB Calculation Sheet -
                                 July 2004 to June 2005
ba05.mpr:    0.12200     0.0%    CCTB Calculation Sheet -
                                 July 2005 to June 2006
ba06.mpr:    0.12200     0.0%    CCTB Calculation Sheet -
                                 July 2006 to June 2007
ba07.mpr:    0.12200     0.0%    CCTB Calculation Sheet -
                                 July 2007 to June 2008
ba08.mpr:    0.12200     0.0%    Copied from ba07.mpr
ba09.mpr:    0.12200     0.0%    Copied from ba08.mpr
ba10.mpr:    0.12200     0.0%    Copied from ba09.mpr
ba11.mpr:    0.12200     0.0%    Copied from ba10.mpr
ba12.mpr:    0.12200     0.0%    Copied from ba11.mpr
```

FCBERR1P   WIS/NCBS reduction rate for families with 1 child for 1st half of year

DESCRIPTION

For families with one child, this parameter represents the rate at which the National Child
Benefit Supplement or the Earned Income Supplement (imfcbene) is reduced when family
net income exceeds the (FCBETDP) turn down level. This rate is only applied when
FCBEIEP is equal to 1. Otherwise, the FCBERRP rate is applied.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.12100	--	Federal Budget, 1997
ba99.mpr:	0.12100	0.0%	Budget 1998, p.194
ba00.mpr:	0.11500	-5.0%	Budget 1999, p.182
ba01.mpr:	0.11100	-3.5%	CCTB Calculation Sheet – July 2000 to June 2001
ba02.mpr:	0.12200	9.9%	CCTB Calculation Sheet – July 2001 to June 2002
ba03.mpr:	0.12200	0.0%	CCTB Calculation Sheet – July 2002 to June 2003
ba04.mpr:	0.12200	0.0%	CCTB Calculation Sheet – July 2003 to June 2004
ba05.mpr:	0.12200	0.0%	CCTB Calculation Sheet – July 2004 to June 2005
ba06.mpr:	0.12200	0.0%	CCTB Calculation Sheet – July 2005 to June 2006
ba07.mpr:	0.12200	0.0%	CCTB Calculation Sheet – July 2006 to June 2007
ba08.mpr:	0.12200	0.0%	CCTB Calculation Sheet – July 2007 to June 2008
ba09.mpr:	0.12200	0.0%	Copied from ba08.mpr
ba10.mpr:	0.12200	0.0%	Copied from ba09.mpr
ba11.mpr:	0.12200	0.0%	Copied from ba10.mpr

```
      ba12.mpr:    0.12200        0.0%   Copied from ba11.mpr
```

FCBERR2   WIS/NCBS reduction rate for families with 2 children

DESCRIPTION

For families with two children, this parameter represents the rate at which the National Child Benefit Supplement or the earned income supplement (imfcbene) will be reduced by when family net income exceeds the (FCBETD) turn down level. This rate is only applied when FCBEIE is equal to 1. Otherwise, the FCBERR rate is applied.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.20200	--	Federal Budget, 1997
ba98.mpr:	0.20200	0.0%	Budget 1998, p.194
ba99.mpr:	0.20100	-0.5%	Budget 1999, p.182

```
ba00.mpr:      0.19900      -1.0%   CCTB Calculation Sheet -
                                    July 2000 to June 2001
ba01.mpr:      0.22500      13.1%   CCTB Calculation Sheet -
                                    July 2001 to June 2002
ba02.mpr:      0.22500       0.0%   CCTB Calculation Sheet -
                                    July 2002 to June 2003
ba03.mpr:      0.22700       0.9%   CCTB Calculation Sheet -
                                    July 2003 to June 2004
ba04.mpr:      0.22700       0.0%   CCTB Calculation Sheet -
                                    July 2004 to June 2005
ba05.mpr:      0.22800       0.4%   CCTB Calculation Sheet -
                                    July 2005 to June 2006
ba06.mpr:      0.22900       0.4%   CCTB Calculation Sheet -
                                    July 2006 to June 2007
ba07.mpr:      0.23000       0.4%   CCTB Calculation Sheet -
                                    July 2007 to June 2008
ba08.mpr:      0.23000       0.0%   Copied from ba07.mpr
ba09.mpr:      0.23000       0.0%   Copied from ba08.mpr
ba10.mpr:      0.23000       0.0%   Copied from ba09.mpr
ba11.mpr:      0.23000       0.0%   Copied from ba10.mpr
ba12.mpr:      0.23000       0.0%   Copied from ba11.mpr
```

FCBERR2P   WIS/NCBS reduction rate for families with 2 children for 1st half of year

DESCRIPTION

For families with two children, this parameter represents the rate at which the National Child Benefit Supplement or the earned income supplement (imfcbene) will be reduced by when family net income exceeds the (FCBETDP) turn down level. This rate is only applied when FCBEIEP is equal to 1. Otherwise, the FCBERRP rate is applied.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:       0.00000          --      Not in effect
 ba92.mpr:       0.00000          --      Not in effect
 ba93.mpr:       0.00000          --      Not in effect
 ba94.mpr:       0.00000          --      Not in effect
 ba95.mpr:       0.00000          --      Not in effect
 ba96.mpr:       0.00000          --      Not in effect
 ba97.mpr:       0.00000          --      Not in effect
 ba98.mpr:       0.20200          --      Federal Budget, 1997
 ba99.mpr:       0.20200         0.0%     Budget 1998, p.194
 ba00.mpr:       0.20100        -0.5%     Budget 1999, p.182
 ba01.mpr:       0.19900        -1.0%     CCTB Calculation Sheet -
                                          July 2000 to June 2001
 ba02.mpr:       0.22500         13.1%    CCTB Calculation Sheet -
                                          July 2001 to June 2002
 ba03.mpr:       0.22500         0.0%     CCTB Calculation Sheet -
                                          July 2002 to June 2003
 ba04.mpr:       0.22700         0.9%     CCTB Calculation Sheet -
                                          July 2003 to June 2004
 ba05.mpr:       0.22700         0.0%     CCTB Calculation Sheet -
                                          July 2004 to June 2005
 ba06.mpr:       0.22800         0.4%     CCTB Calculation Sheet -
                                          July 2005 to June 2006
 ba07.mpr:       0.22900         0.4%     CCTB Calculation Sheet -
                                          July 2006 to June 2007
 ba08.mpr:       0.23000         0.4%     CCTB Calculation Sheet -
                                          July 2007 to June 2008
 ba09.mpr:       0.23000         0.0%     Copied from ba08.mpr
 ba10.mpr:       0.23000         0.0%     Copied from ba09.mpr
 ba11.mpr:       0.23000         0.0%     Copied from ba10.mpr
 ba12.mpr:       0.23000         0.0%     Copied from ba11.mpr
```

DESCRIPTION

For families with three or more children, this parameter represents the rate at which the
National Child Benefit supplement or the earned income supplement (imfcbene) will be
reduced by when family net income exceeds the (FCBETD) turn down level. This rate is
only applied when FCBEIE is equal to 1. Otherwise, the FCBERR rate is applied.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.26800	--	Federal Budget, 1997
ba98.mpr:	0.26800	0.0%	Budget 1998, p.194
ba99.mpr:	0.27500	2.6%	Budget 1999, p.182
ba00.mpr:	0.27800	1.1%	CCTB Calculation Sheet – July 2000 to June 2001

```
   ba01.mpr:      0.32100      15.5%   CCTB Calculation Sheet -
                                       July 2001 to June 2002
   ba02.mpr:      0.32100       0.0%   CCTB Calculation Sheet -
                                       July 2002 to June 2003
   ba03.mpr:      0.32600       1.6%   CCTB Calculation Sheet -
                                       July 2003 to June 2004
   ba04.mpr:      0.32500      -0.3%   CCTB Calculation Sheet -
                                       July 2004 to June 2005
   ba05.mpr:      0.32900       1.2%   CCTB Calculation Sheet -
                                       July 2005 to June 2006
   ba06.mpr:      0.33200       0.9%   CCTB Calculation Sheet -
                                       July 2006 to June 2007
   ba07.mpr:      0.33300       0.3%   CCTB Calculation Sheet -
                                       July 2007 to June 2008
   ba08.mpr:      0.33300       0.0%   Copied from ba07.mpr
   ba09.mpr:      0.33300       0.0%   Copied from ba08.mpr
   ba10.mpr:      0.33300       0.0%   Copied from ba09.mpr
   ba11.mpr:      0.33300       0.0%   Copied from ba10.mpr
   ba12.mpr:      0.33300       0.0%   Copied from ba11.mpr
```

FCBERR3P   WIS/NCBS reduction rate for families with 3+ children for 1st half of year

DESCRIPTION

For families with three or more children, this parameter represents the rate at which the National Child Benefit supplement or the earned income supplement (imfcbene) will be reduced by when family net income exceeds the (FCBETDP) turn down level. This rate is only applied when FCBEIEP is equal to 1. Otherwise, the FCBERRP rate is applied.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

FCBERRP   Child benefits earning supplement reduction rate for 1st half of year

DESCRIPTION

This parameter represents the rate at which the earned income supplement (FCBEISP) will be reduced by when family net income exceeds the (FCBETDP) turn down level. When

FCBEIEP is set to 1, the reduction rate depends on the number of children and FCBERR1P, FCBERR2P, and FCBERR3P replace FCBERRP.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.10000	--	The Child Benefit White Paper, 1992
ba94.mpr:	0.10000	0.0%	The Child Benefit White Paper, 1992
ba95.mpr:	0.10000	0.0%	Redbook, 1995 Edition, p. D.4
ba96.mpr:	0.10000	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	0.10000	0.0%	Redbook, 1996 Edition, p. D.4
ba98.mpr:	0.00000	--	Not in effect, replaced by FCBERR1P,2P,3P
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect

```
ba05.mpr:      0.00000        --     Not in effect
ba06.mpr:      0.00000        --     Not in effect
ba07.mpr:      0.00000        --     Not in effect
ba08.mpr:      0.00000        --     Not in effect
ba09.mpr:      0.00000        --     Copied from ba08.mpr
ba10.mpr:      0.00000        --     Copied from ba09.mpr
ba11.mpr:      0.00000        --     Copied from ba10.mpr
ba12.mpr:      0.00000        --     Copied from ba11.mpr
```

FCBESR   Child benefits earned income supplement rate

DESCRIPTION

This parameter represents the rate at which the earned income supplement (FCBEIS) will be increased when family net income exceeds the (FCBECI) cut-in level. When FCBEIE is set to1, this parameter is replaced by FCBEMX since the rate of increase will depend on the number of children in the household.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect

```
ba92.mpr:     0.08000         --     The Child Benefit White
                                     Paper, 1992
ba93.mpr:     0.08000        0.0%    The Child Benefit White
                                     Paper, 1992
ba94.mpr:     0.08000        0.0%    Redbook, 1995 Edition, p.
                                     D.5
ba95.mpr:     0.08000        0.0%    Redbook, 1996 Edition, p.
                                     D.4
ba96.mpr:     0.08000        0.0%    Redbook, 1996 Edition, p.
                                     D.4
ba97.mpr:     0.00000         --     Not in effect, replaced by
                                     FCBEMX
ba98.mpr:     0.00000         --     Not in effect
ba99.mpr:     0.00000         --     Not in effect
ba00.mpr:     0.00000         --     Not in effect
ba01.mpr:     0.00000         --     Not in effect
ba02.mpr:     0.00000         --     Not in effect
ba03.mpr:     0.00000         --     Not in effect
ba04.mpr:     0.00000         --     Not in effect
ba05.mpr:     0.00000         --     Not in effect
ba06.mpr:     0.00000         --     Not in effect
ba07.mpr:     0.00000         --     Not in effect
ba08.mpr:     0.00000         --     Copied from ba07.mpr
ba09.mpr:     0.00000         --     Copied from ba08.mpr
ba10.mpr:     0.00000         --     Copied from ba09.mpr
ba11.mpr:     0.00000         --     Copied from ba10.mpr
ba12.mpr:     0.00000         --     Copied from ba11.mpr
```

FCBESRP   Child benefits earned income supplement rate for 1st half of year

DESCRIPTION

This parameter represents the rate at which the earned income supplement (FCBEISP) will
be increased when family net income exceeds the (FCBECIP) cut-in level. When FCBEIEP
is set to1, this parameter is replaced by FCBEMXP since the rate of increase will depend on
the number of children in the household.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.08000	--	The Child Benefit White Paper, 1992
ba94.mpr:	0.08000	0.0%	The Child Benefit White Paper, 1992
ba95.mpr:	0.08000	0.0%	Redbook, 1995 Edition, p. D.4
ba96.mpr:	0.08000	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	0.08000	0.0%	Redbook, 1996 Edition, p. D.4
ba98.mpr:	0.00000	--	Not in effect, replaced by FCBEMXP
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Not in effect
ba08.mpr:	0.00000	--	Not in effect
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

DESCRIPTION

The level of family net income above which the National Child Benefit Supplement or the Earned Income Supplement is reduced at the rate (FCBERR) or (FCBERR1, FCBERR2, and FCBERR3 when the supplement depends on the number of children).

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	20921.00	--	The Child Benefit White Paper, 1992
ba93.mpr:	20921.00	0.0%	The Child Benefit White Paper, 1992
ba94.mpr:	20921.00	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	20921.00	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	20921.00	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	20921.00	0.0%	Federal Budget, 1997

```
ba98.mpr:     20921.00     0.0%    Redbook, 1998 Edition, p.
                                   D.4
ba99.mpr:     20921.00     0.0%    The Budget Plan 2000 - page
                                   221
ba00.mpr:     21214.00     1.4%    CCTB Calculation Sheet -
                                   July 2000 to June 2001
ba01.mpr:     21744.00     2.5%    CCTB Calculation Sheet -
                                   July 2001 to June 2002
ba02.mpr:     22397.00     3.0%    CCTB Calculation Sheet -
                                   July 2002 to June 2003
ba03.mpr:     21529.00    -3.9%    CCTB Calculation Sheet -
                                   July 2003 to June 2004
ba04.mpr:     22615.00     5.0%    CCTB Calculation Sheet -
                                   July 2004 to June 2005
ba05.mpr:     21480.00    -5.0%    CCTB Calculation Sheet -
                                   July 2005 to June 2006
ba06.mpr:     20435.00    -4.9%    CCTB Calculation Sheet -
                                   July 2006 to June 2007
ba07.mpr:     20883.00     2.2%    CCTB Calculation Sheet -
                                   July 2007 to June 2008
ba08.mpr:     21307.57     2.0%    Grown from ba07.mpr using
                                   CPI=1.020331
ba09.mpr:     21747.87     2.1%    Grown from ba08.mpr using
                                   CPI=1.020664
ba10.mpr:     22188.18     2.0%    Grown from ba09.mpr using
                                   CPI=1.020246
ba11.mpr:     22612.75     1.9%    Grown from ba10.mpr using
                                   CPI=1.019135
ba12.mpr:     23084.50     2.1%    Grown from ba11.mpr using
                                   CPI=1.020862
```

FCBETDP   WIS/NCBS turndown level for 1st half of year

DESCRIPTION

The level of family net income above which the National Child Benefit Supplement or the Earned Income Supplement is reduced at the rate (FCBERRP) or (FCBERR1P, FCBERR2P, and FCBERR3P when the supplement depends on the number of children).

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	20921.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	20921.00	0.0%	The Child Benefit White Paper, 1992
ba95.mpr:	20921.00	0.0%	Redbook, 1995 Edition, p. D.4
ba96.mpr:	20921.00	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	20921.00	0.0%	Redbook, 1996 Edition, p. D.4
ba98.mpr:	20921.00	0.0%	Federal Budget, 1997
ba99.mpr:	20921.00	0.0%	Redbook, 1998 Edition, p. D.4
ba00.mpr:	20921.00	0.0%	The Budget Plan 2000 - page 221
ba01.mpr:	21214.00	1.4%	CCTB Calculation Sheet - July 2000 to June 2001
ba02.mpr:	21744.00	2.5%	CCTB Calculation Sheet - July 2001 to June 2002
ba03.mpr:	22397.00	3.0%	CCTB Calculation Sheet - July 2002 to June 2003
ba04.mpr:	21529.00	-3.9%	CCTB Calculation Sheet - July 2003 to June 2004
ba05.mpr:	22615.00	5.0%	CCTB Calculation Sheet - July 2004 to June 2005
ba06.mpr:	21480.00	-5.0%	CCTB Calculation Sheet - July 2005 to June 2006

```
ba07.mpr:     20435.00    -4.9%   CCTB Calculation Sheet -
                                  July 2006 to June 2007
ba08.mpr:     20883.00     2.2%   CCTB Calculation Sheet -
                                  July 2007 to June 2008
ba09.mpr:     21307.57     2.0%   Grown from ba08.mpr using
                                  CPILAG=1.020331
ba10.mpr:     21747.87     2.1%   Grown from ba09.mpr using
                                  CPILAG=1.020664
ba11.mpr:     22188.18     2.0%   Grown from ba10.mpr using
                                  CPILAG=1.020246
ba12.mpr:     22612.75     1.9%   Grown from ba11.mpr using
                                  CPILAG=1.019135
```

FCBLRG   Supplement for 3rd and subsequent kids

DESCRIPTION

This parameter is the amount of the annual supplement to families with three children and each subsequent child under the Integrated Child Tax Benefit.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	75.00	--	The Child Benefit White Paper, 1992
ba93.mpr:	75.00	0.0%	The Child Benefit White Paper, 1992
ba94.mpr:	75.00	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	75.00	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	75.00	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	75.00	0.0%	Budget 98, p.194
ba98.mpr:	75.00	0.0%	Redbook, 1998 Edition, p. D.4
ba99.mpr:	75.00	0.0%	The Budget Plan 2000 - page 221
ba00.mpr:	77.00	2.7%	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	78.00	1.3%	CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	80.00	2.6%	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	82.00	2.5%	CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	84.00	2.4%	CCTB Calculation Sheet - July 2004 to June 2005
ba05.mpr:	86.00	2.4%	CCTB Calculation Sheet - July 2005 to June 2006
ba06.mpr:	88.00	2.3%	CCTB Calculation Sheet - July 2006 to June 2007
ba07.mpr:	90.00	2.3%	CCTB Calculation Sheet - July 2007 to June 2008
ba08.mpr:	91.83	2.0%	Grown from ba07.mpr using CPI=1.020331
ba09.mpr:	93.73	2.1%	Grown from ba08.mpr using CPI=1.020664
ba10.mpr:	95.63	2.0%	Grown from ba09.mpr using CPI=1.020246
ba11.mpr:	97.46	1.9%	Grown from ba10.mpr using CPI=1.019135

```
ba12.mpr:     99.49         2.1%   Grown from ba11.mpr using
                                   CPI=1.020862
```

FCBLRGP   Supplement for 3rd and subsequent kids for 1st half of year

DESCRIPTION

This parameter is the amount of the annual supplement to families with three children and each subsequent child under the Integrated Child Tax Benefit.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	75.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	75.00	0.0%	The Child Benefit White Paper, 1992
ba95.mpr:	75.00	0.0%	Redbook, 1995 Edition, p. D.4
ba96.mpr:	75.00	0.0%	Redbook, 1996 Edition, p. D.4

```
ba97.mpr:      75.00         0.0%    Redbook, 1996 Edition, p.
                                     D.4
ba98.mpr:      75.00         0.0%    Budget 98, p.194
ba99.mpr:      75.00         0.0%    Redbook, 1998 Edition, p.
                                     D.4
ba00.mpr:      75.00         0.0%    The Budget Plan 2000 - page
                                     221
ba01.mpr:      77.00         2.7%    CCTB Calculation Sheet -
                                     July 2000 to June 2001
ba02.mpr:      78.00         1.3%    CCTB Calculation Sheet -
                                     July 2001 to June 2002
ba03.mpr:      80.00         2.6%    CCTB Calculation Sheet -
                                     July 2002 to June 2003
ba04.mpr:      82.00         2.5%    CCTB Calculation Sheet -
                                     July 2003 to June 2004
ba05.mpr:      84.00         2.4%    CCTB Calculation Sheet -
                                     July 2004 to June 2005
ba06.mpr:      86.00         2.4%    CCTB Calculation Sheet -
                                     July 2005 to June 2006
ba07.mpr:      88.00         2.3%    CCTB Calculation Sheet -
                                     July 2006 to June 2007
ba08.mpr:      90.00         2.3%    CCTB Calculation Sheet -
                                     July 2007 to June 2008
ba09.mpr:      91.83         2.0%    Grown from ba08.mpr using
                                     CPILAG=1.020331
ba10.mpr:      93.73         2.1%    Grown from ba09.mpr using
                                     CPILAG=1.020664
ba11.mpr:      95.63         2.0%    Grown from ba10.mpr using
                                     CPILAG=1.020246
ba12.mpr:      97.46         1.9%    Grown from ba11.mpr using
                                     CPILAG=1.019135
```

FCBPI   Federal Child Tax Benefit phase-in rate

DESCRIPTION

The value of this parameter is always multiplied by the calculated amount of the Federal child tax benefit (imfcben). The parameter was designed to simulate the partial year benefits due to the commencement of this July to June program in January 1993.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit

programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000          --     Not in effect
 ba92.mpr:     0.50000          --     The Child Benefit White
                                Paper, 1992
 ba93.mpr:     1.00000       100.0%    The Child Benefit White
                                Paper, 1992
 ba94.mpr:     1.00000         0.0%    Redbook, 1996 Edition, p. D5
 ba95.mpr:     1.00000         0.0%    Redbook, 1996 Edition, p. D5
 ba96.mpr:     1.00000         0.0%    Redbook, 1996 Edition, p. D5
 ba97.mpr:     1.00000         0.0%    Canada Child Tax Benefit
                                Calculation
 ba98.mpr:     1.00000         0.0%    Redbook, 1998 Edition, p. D5
 ba99.mpr:     1.00000         0.0%    Redbook, 1998 Edition, p. D5
 ba00.mpr:     1.00000         0.0%    CCTB Calculation Sheet -
                                July 2000 to June 2001
 ba01.mpr:     1.00000         0.0%    Your Canada Child Tax
                                Benefit - Guide T4114-08
 ba02.mpr:     1.00000         0.0%    CCTB Calculation Sheet -
                                July 2002 to June 2003
 ba03.mpr:     1.00000         0.0%    Your Canada Child Tax
                                Benefit - Guide T4114 (July 03)
 ba04.mpr:     1.00000         0.0%    Your Canada Child Tax
                                Benefit - Guide T4114 (July 04)
 ba05.mpr:     1.00000         0.0%    Your Canada Child Tax
                                Benefit - Guide T4114 (July 05)
 ba06.mpr:     1.00000         0.0%    CCTB Calculation Sheet -
                                July 2006 to June 2007
```

```
ba07.mpr:    1.00000      0.0%   CCTB Calculation Sheet -
                                 July 2007 to June 2008
ba08.mpr:    1.00000      0.0%   Copied from ba07.mpr
ba09.mpr:    1.00000      0.0%   Copied from ba08.mpr
ba10.mpr:    1.00000      0.0%   Copied from ba09.mpr
ba11.mpr:    1.00000      0.0%   Copied from ba10.mpr
ba12.mpr:    1.00000      0.0%   Copied from ba11.mpr
```

FCBPIP   Federal Child Tax Benefit phase-in rate for 2nd half of year

DESCRIPTION

The value of this parameter is always multiplied by the calculated amount of the Federal
child tax benefit (imfcben). The parameter was designed to simulate the partial year benefits
due to the commencement of this July to June program in January 1993.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	1.00000	--	The Child Benefit White Paper, 1992
ba94.mpr:	1.00000	0.0%	The Child Benefit White Paper, 1992

```
ba95.mpr:     1.00000      0.0%   Redbook, 1996 Edition, p. D5
ba96.mpr:     1.00000      0.0%   Redbook, 1996 Edition, p. D5
ba97.mpr:     1.00000      0.0%   Redbook, 1996 Edition, p. D5
ba98.mpr:     1.00000      0.0%   Canada Child Tax Benefit
                                  Calculation
ba99.mpr:     1.00000      0.0%   Redbook, 1998 Edition, p. D5
ba00.mpr:     1.00000      0.0%   Redbook, 1998 Edition, p. D5
ba01.mpr:     1.00000      0.0%   CCTB Calculation Sheet –
                                July 2000 to June 2001
ba02.mpr:     1.00000      0.0%   Your Canada Child Tax
                                Benefit - Guide T4114-08
ba03.mpr:     1.00000      0.0%   CCTB Calculation Sheet –
                                July 2002 to June 2003
ba04.mpr:     1.00000      0.0%   Your Canada Child Tax
                                Benefit - Guide T4114 (July 03)
ba05.mpr:     1.00000      0.0%   Your Canada Child Tax
                                Benefit - Guide T4114 (July 04)
ba06.mpr:     1.00000      0.0%   Your Canada Child Tax
                                Benefit - Guide T4114 (July 05)
ba07.mpr:     1.00000      0.0%   CCTB Calculation Sheet –
                                July 2006 to June 2007
ba08.mpr:     1.00000      0.0%   CCTB Calculation Sheet –
                                July 2007 to June 2008
ba09.mpr:     1.00000      0.0%   Copied from ba08.mpr
ba10.mpr:     1.00000      0.0%   Copied from ba09.mpr
ba11.mpr:     1.00000      0.0%   Copied from ba10.mpr
ba12.mpr:     1.00000      0.0%   Copied from ba11.mpr
```

FCBRR   Multi-children family income reduction rate

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the Federal Child Benefit for families with two or more children.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year   Value   Growth Source

ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.05000	--	The Child Benefit White Paper, 1992
ba93.mpr:	0.05000	0.0%	The Child Benefit White Paper, 1992
ba94.mpr:	0.05000	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	0.05000	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	0.05000	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	0.05000	0.0%	Budget 98, p.194
ba98.mpr:	0.05000	0.0%	Budget 1998, p.194
ba99.mpr:	0.05000	0.0%	Your Canada Child Tax Benefit - page 7
ba00.mpr:	0.05000	0.0%	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	0.05000	0.0%	CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	0.05000	0.0%	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	0.05000	0.0%	CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	0.04000	-20.0%	CCTB Calculation Sheet - July 2004 to June 2005
ba05.mpr:	0.04000	0.0%	CCTB Calculation Sheet - July 2005 to June 2006
ba06.mpr:	0.04000	0.0%	CCTB Calculation Sheet - July 2006 to June 2007
ba07.mpr:	0.04000	0.0%	CCTB Calculation Sheet - July 2007 to June 2008

```
ba08.mpr:    0.04000      0.0%   Copied from ba07.mpr
ba09.mpr:    0.04000      0.0%   Copied from ba08.mpr
ba10.mpr:    0.04000      0.0%   Copied from ba09.mpr
ba11.mpr:    0.04000      0.0%   Copied from ba10.mpr
ba12.mpr:    0.04000      0.0%   Copied from ba11.mpr
```

FCBRRP   Multi-children family income reduction rate for 1st half of year

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the Federal Child Benefit for
families with two or more children.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.05000	--	The Child Benefit White Paper, 1992
ba94.mpr:	0.05000	0.0%	The Child Benefit White Paper, 1992
ba95.mpr:	0.05000	0.0%	Redbook, 1995 Edition, p. D.4

```
ba96.mpr:      0.05000      0.0%   Redbook, 1996 Edition, p.
                             D.4
ba97.mpr:      0.05000      0.0%   Redbook, 1996 Edition, p.
                             D.4
ba98.mpr:      0.05000      0.0%   Budget 98, p.194
ba99.mpr:      0.05000      0.0%   Budget 1998, p.194
ba00.mpr:      0.05000      0.0%   Your Canada Child Tax
                             Benefit - page 7
ba01.mpr:      0.05000      0.0%   CCTB Calculation Sheet -
                             July 2000 to June 2001
ba02.mpr:      0.05000      0.0%   CCTB Calculation Sheet -
                             July 2001 to June 2002
ba03.mpr:      0.05000      0.0%   CCTB Calculation Sheet -
                             July 2002 to June 2003
ba04.mpr:      0.05000      0.0%   CCTB Calculation Sheet -
                             July 2003 to June 2004
ba05.mpr:      0.04000    -20.0%   CCTB Calculation Sheet -
                             July 2004 to June 2005
ba06.mpr:      0.04000      0.0%   CCTB Calculation Sheet -
                             July 2005 to June 2006
ba07.mpr:      0.04000      0.0%   CCTB Calculation Sheet -
                             July 2006 to June 2007
ba08.mpr:      0.04000      0.0%   CCTB Calculation Sheet -
                             July 2007 to June 2008
ba09.mpr:      0.04000      0.0%   Copied from ba08.mpr
ba10.mpr:      0.04000      0.0%   Copied from ba09.mpr
ba11.mpr:      0.04000      0.0%   Copied from ba10.mpr
ba12.mpr:      0.04000      0.0%   Copied from ba11.mpr
```

FCBRRS   Single-child family income reduction rate

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the Federal Child Benefit for families with one child.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.02500	--	The Child Benefit White Paper, 1992
ba93.mpr:	0.02500	0.0%	The Child Benefit White Paper, 1992
ba94.mpr:	0.02500	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	0.02500	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	0.02500	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	0.02500	0.0%	Budget 98, p.194
ba98.mpr:	0.02500	0.0%	Budget 1998, p.194
ba99.mpr:	0.02500	0.0%	Your Canada Child Tax Benefit - page 7
ba00.mpr:	0.02500	0.0%	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	0.02500	0.0%	CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	0.02500	0.0%	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	0.02500	0.0%	CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	0.02000	-20.0%	CCTB Calculation Sheet - July 2004 to June 2005
ba05.mpr:	0.02000	0.0%	CCTB Calculation Sheet - July 2005 to June 2006
ba06.mpr:	0.02000	0.0%	CCTB Calculation Sheet - July 2006 to June 2007
ba07.mpr:	0.02000	0.0%	CCTB Calculation Sheet - July 2007 to June 2008

```
ba08.mpr:      0.02000      0.0%    Copied from ba07.mpr
ba09.mpr:      0.02000      0.0%    Copied from ba08.mpr
ba10.mpr:      0.02000      0.0%    Copied from ba09.mpr
ba11.mpr:      0.02000      0.0%    Copied from ba10.mpr
ba12.mpr:      0.02000      0.0%    Copied from ba11.mpr
```

FCBRRSP   Single-child family income reduction rate for 1st half of year

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the Federal Child Benefit for families with one child.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.02500	--	The Child Benefit White Paper, 1992
ba94.mpr:	0.02500	0.0%	The Child Benefit White Paper, 1992
ba95.mpr:	0.02500	0.0%	Redbook, 1995 Edition, p. D.4

```
ba96.mpr:      0.02500       0.0%    Redbook, 1996 Edition, p.
                                     D.4
ba97.mpr:      0.02500       0.0%    Redbook, 1996 Edition, p.
                                     D.4
ba98.mpr:      0.02500       0.0%    Budget 98, p.194
ba99.mpr:      0.02500       0.0%    Budget 1998, p.194
ba00.mpr:      0.02500       0.0%    Your Canada Child Tax
                                     Benefit - page 7
ba01.mpr:      0.02500       0.0%    CCTB Calculation Sheet -
                                     July 2000 to June 2001
ba02.mpr:      0.02500       0.0%    CCTB Calculation Sheet -
                                     July 2001 to June 2002
ba03.mpr:      0.02500       0.0%    CCTB Calculation Sheet -
                                     July 2002 to June 2003
ba04.mpr:      0.02500       0.0%    CCTB Calculation Sheet -
                                     July 2003 to June 2004
ba05.mpr:      0.02000      -20.0%   CCTB Calculation Sheet -
                                     July 2004 to June 2005
ba06.mpr:      0.02000       0.0%    CCTB Calculation Sheet -
                                     July 2005 to June 2006
ba07.mpr:      0.02000       0.0%    CCTB Calculation Sheet -
                                     July 2006 to June 2007
ba08.mpr:      0.02000       0.0%    CCTB Calculation Sheet -
                                     July 2007 to June 2008
ba09.mpr:      0.02000       0.0%    Copied from ba08.mpr
ba10.mpr:      0.02000       0.0%    Copied from ba09.mpr
ba11.mpr:      0.02000       0.0%    Copied from ba10.mpr
ba12.mpr:      0.02000       0.0%    Copied from ba11.mpr
```

FCBTD　　　　　Federal child benefits family income turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the Federal Child Benefit begins to be paid at a lower rate. If family income exceeds this amount, the Child Benefit will be reduced by a proportion (FCBRR) for families with two or more children or by (FCBRRS) for families with one child.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 0.00   --   Not in effect
 ba92.mpr: 25921.00   --   The Child Benefit White
                                   Paper, 1992
 ba93.mpr: 25921.00   0.0%   The Child Benefit White
                                   Paper, 1992
 ba94.mpr: 25921.00   0.0%   Redbook, 1995 Edition, p.
                                   D.5
 ba95.mpr: 25921.00   0.0%   Redbook, 1996 Edition, p.
                                   D.4
 ba96.mpr: 25921.00   0.0%   Redbook, 1996 Edition, p.
                                   D.4
 ba97.mpr: 25921.00   0.0%   Budget 98, p.194
 ba98.mpr: 25921.00   0.0%   Redbook, 1998 Edition, p.
                                   D.4
 ba99.mpr: 25921.00   0.0%   The Budget Plan 2000 - page
                                   221
 ba00.mpr: 30004.00   15.8%   CCTB Calculation Sheet -
                                   July 2000 to June 2001
 ba01.mpr: 32000.00   6.7%   CCTB Calculation Sheet -
                                   July 2001 to June 2002
 ba02.mpr: 32960.00   3.0%   CCTB Calculation Sheet -
                                   July 2002 to June 2003
 ba03.mpr: 33487.00   1.6%   CCTB Calculation Sheet -
                                   July 2003 to June 2004
 ba04.mpr: 35000.00   4.5%   CCTB Calculation Sheet -
                                   July 2004 to June 2005
 ba05.mpr: 35595.00   1.7%   CCTB Calculation Sheet -
                                   July 2005 to June 2006

```
ba06.mpr:      36378.00     2.2%   CCTB Calculation Sheet -
                                   July 2006 to June 2007
ba07.mpr:      37178.00     2.2%   CCTB Calculation Sheet -
                                   July 2007 to June 2008
ba08.mpr:      37933.87     2.0%   Grown from ba07.mpr using
                                   CPI=1.020331
ba09.mpr:      38717.74     2.1%   Grown from ba08.mpr using
                                   CPI=1.020664
ba10.mpr:      39501.62     2.0%   Grown from ba09.mpr using
                                   CPI=1.020246
ba11.mpr:      40257.48     1.9%   Grown from ba10.mpr using
                                   CPI=1.019135
ba12.mpr:      41097.33     2.1%   Grown from ba11.mpr using
                                   CPI=1.020862
```

FCBTDP Federal child benefits family income turndown for 1st half of year

DESCRIPTION

The level of family net income (head plus spouse) above which the Federal Child Benefit begins to be paid at a lower rate. If family income exceeds this amount, the Child Benefit will be reduced by a proportion (FCBRRP) for families with two or more children or by (FCBRRSP) for families with one child.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	25921.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	25921.00	0.0%	The Child Benefit White Paper, 1992
ba95.mpr:	25921.00	0.0%	Redbook, 1995 Edition, p. D.4
ba96.mpr:	25921.00	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	25921.00	0.0%	Redbook, 1996 Edition, p. D.4
ba98.mpr:	25921.00	0.0%	Budget 98, p.194
ba99.mpr:	25921.00	0.0%	Redbook, 1998 Edition, p. D.4
ba00.mpr:	25921.00	0.0%	The Budget Plan 2000 – page 221
ba01.mpr:	30004.00	15.8%	CCTB Calculation Sheet – July 2000 to June 2001
ba02.mpr:	32000.00	6.7%	CCTB Calculation Sheet – July 2001 to June 2002
ba03.mpr:	32960.00	3.0%	CCTB Calculation Sheet – July 2002 to June 2003
ba04.mpr:	33487.00	1.6%	CCTB Calculation Sheet – July 2003 to June 2004
ba05.mpr:	35000.00	4.5%	CCTB Calculation Sheet – July 2004 to June 2005
ba06.mpr:	35595.00	1.7%	CCTB Calculation Sheet – July 2005 to June 2006
ba07.mpr:	36378.00	2.2%	CCTB Calculation Sheet – July 2006 to June 2007
ba08.mpr:	37178.00	2.2%	CCTB Calculation Sheet – July 2007 to June 2008
ba09.mpr:	37933.87	2.0%	Grown from ba08.mpr using CPILAG=1.020331
ba10.mpr:	38717.74	2.1%	Grown from ba09.mpr using CPILAG=1.020664
ba11.mpr:	39501.62	2.0%	Grown from ba10.mpr using CPILAG=1.020246

```
   ba12.mpr:      40257.48     1.9%   Grown from ba11.mpr using
                                      CPILAG=1.019135
```

FCBUCCB   Flag for Supplement for children age 6

DESCRIPTION

This parameter activates the interaction between the Universal Child Care Benefit and the Federal Child Tax Benefit supplement for children under age 7. With the introduction of the UCCB, the Child Tax Benefit supplement for children under age 7 will be revised to include only children aged 6, who would not be covered under the UCCB, for the months of July 2006 to June 2007. The child tax benefit supplement for children under 7 will be completely phased out by July 2007.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect

```
ba97.mpr:      0              --    Not in effect
ba98.mpr:      0              --    Not in effect
ba99.mpr:      0              --    Not in effect
ba00.mpr:      0              --    Not in effect
ba01.mpr:      0              --    Not in effect
ba02.mpr:      0              --    Not in effect
ba03.mpr:      0              --    Not in effect
ba04.mpr:      0              --    Not in effect
ba05.mpr:      0              --    Not in effect
ba06.mpr:      1              --    Federal Budget 2006, Budget
                          Plan, page 219
ba07.mpr:      0              --    Not in effect
ba08.mpr:      0              --    Copied from ba07.mpr
ba09.mpr:      0              --    Copied from ba08.mpr
ba10.mpr:      0              --    Copied from ba09.mpr
ba11.mpr:      0              --    Copied from ba10.mpr
ba12.mpr:      0              --    Copied from ba11.mpr
```

FCBUCCBP   Flag for Supplement for children age 6 for 1st half of year

DESCRIPTION

This parameter activates the interaction between the Universal Child Care Benefit and the Federal Child Tax Benefit supplement for children under age 7. With the introduction of the UCCB, the Child Tax Benefit supplement for children under age 7 will be revised to include only children aged 6, who would not be covered under the UCCB, for the months of July 2006 to June 2007. The child tax benefit supplement for children under 7 will be completely phased out by July 2007.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	0	--	Not in effect
ba07.mpr:	1	--	Federal Budget 2006, Budget Plan, page 219
ba08.mpr:	0	--	Not in effect
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

FCBYNG   Supplement for children under age 7

DESCRIPTION

This is the supplement given with respect to children under the age of seven as part of the federal Child Tax Benefit (imfcben). The supplement is reduced by a proportion (FCBYNGR) of child care expenses claimed.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit

programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00                --      not in effect
 ba92.mpr:    213.00              --      blue book 1993, pg 34
 ba93.mpr:    213.00             0.0%     blue book 1993, pg 34
 ba94.mpr:    213.00             0.0%     Redbook, 1995 Edition, p.
                                          D.5
 ba95.mpr:    213.00             0.0%     Redbook, 1996 Edition, p.
                                          D.4
 ba96.mpr:    213.00             0.0%     Redbook, 1996 Edition, p.
                                          D.4
 ba97.mpr:    213.00             0.0%     Budget 98, p.194
 ba98.mpr:    213.00             0.0%     Redbook, 1998 Edition, p.
                                          D.4
 ba99.mpr:    213.00             0.0%     The Budget Plan 2000 - page
                                          221
 ba00.mpr:    219.00             2.8%     CCTB Calculation Sheet -
                                  July 2000 to June 2001
 ba01.mpr:    221.00             0.9%     CCTB Calculation Sheet -
                                  July 2001 to June 2002
 ba02.mpr:    228.00             3.2%     CCTB Calculation Sheet -
                                  July 2002 to June 2003
 ba03.mpr:    232.00             1.8%     CCTB Calculation Sheet -
                                  July 2003 to June 2004
 ba04.mpr:    239.00             3.0%     CCTB Calculation Sheet -
                                  July 2004 to June 2005
 ba05.mpr:    243.00             1.7%     CCTB Calculation Sheet -
                                  July 2005 to June 2006
```

```
ba06.mpr:      249.00         2.5%   CCTB Calculation Sheet -
                                     July 2006 to June 2007
ba07.mpr:      0.00            --     Not in effect
ba08.mpr:      0.00            --     Grown from ba07.mpr using
                               CPI=1.020331
ba09.mpr:      0.00            --     Grown from ba08.mpr using
                               CPI=1.020664
ba10.mpr:      0.00            --     Grown from ba09.mpr using
                               CPI=1.020246
ba11.mpr:      0.00            --     Grown from ba10.mpr using
                               CPI=1.019135
ba12.mpr:      0.00            --     Grown from ba11.mpr using
                               CPI=1.020862
```

FCBYNGP   Supplement for children under age 7 for 1st half of year

DESCRIPTION

This is the supplement given with respect to children under the age of seven as part of the federal Child Tax Benefit (imfcben). The supplement is reduced by a proportion (FCBYNGRP) of child care expenses claimed.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	213.00	--	blue book 1993, pg 34
ba94.mpr:	213.00	0.0%	blue book 1993, pg 34
ba95.mpr:	213.00	0.0%	Redbook, 1995 Edition, p. D.4
ba96.mpr:	213.00	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	213.00	0.0%	Redbook, 1996 Edition, p. D.4
ba98.mpr:	213.00	0.0%	Budget 98, p.194
ba99.mpr:	213.00	0.0%	Redbook, 1998 Edition, p. D.4
ba00.mpr:	213.00	0.0%	The Budget Plan 2000 - page 221
ba01.mpr:	219.00	2.8%	CCTB Calculation Sheet - July 2000 to June 2001
ba02.mpr:	221.00	0.9%	CCTB Calculation Sheet - July 2001 to June 2002
ba03.mpr:	228.00	3.2%	CCTB Calculation Sheet - July 2002 to June 2003
ba04.mpr:	232.00	1.8%	CCTB Calculation Sheet - July 2003 to June 2004
ba05.mpr:	239.00	3.0%	CCTB Calculation Sheet - July 2004 to June 2005
ba06.mpr:	243.00	1.7%	CCTB Calculation Sheet - July 2005 to June 2006
ba07.mpr:	249.00	2.5%	CCTB Calculation Sheet - July 2006 to June 2007
ba08.mpr:	0.00	--	Not in effect
ba09.mpr:	0.00	--	Grown from ba08.mpr using CPILAG=1.020331
ba10.mpr:	0.00	--	Grown from ba09.mpr using CPILAG=1.020664
ba11.mpr:	0.00	--	Grown from ba10.mpr using CPILAG=1.020246
ba12.mpr:	0.00	--	Grown from ba11.mpr using CPILAG=1.019135

DESCRIPTION

This is the proportion of child care expenses claimed (imccec) by the family which is used to reduce the supplement for young children portion (FCBYNG) of the federal Child Tax Benefit (imfcben).

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	not in effect
ba92.mpr:	0.25000	--	blue book 1993, pg 34
ba93.mpr:	0.25000	0.0%	blue book 1993, pg 34
ba94.mpr:	0.25000	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	0.25000	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	0.25000	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	0.25000	0.0%	Budget 98, p.194
ba98.mpr:	0.25000	0.0%	Redbook, 1998 Edition, p. D.4

```
ba99.mpr:     0.25000       0.0%   Your Canada Child Tax
                                   Benefit - page 7
ba00.mpr:     0.25000       0.0%   CCTB Calculation Sheet -
                                   July 2000 to June 2001
ba01.mpr:     0.25000       0.0%   CCTB Calculation Sheet -
                                   July 2001 to June 2002
ba02.mpr:     0.25000       0.0%   CCTB Calculation Sheet -
                                   July 2002 to June 2003
ba03.mpr:     0.25000       0.0%   CCTB Calculation Sheet -
                                   July 2003 to June 2004
ba04.mpr:     0.25000       0.0%   CCTB Calculation Sheet -
                                   July 2004 to June 2005
ba05.mpr:     0.25000       0.0%   CCTB Calculation Sheet -
                                   July 2005 to June 2006
ba06.mpr:     0.25000       0.0%   CCTB Calculation Sheet -
                                   July 2006 to June 2007
ba07.mpr:     0.00000        --    Not in effect
ba08.mpr:     0.00000        --    Copied from ba07.mpr
ba09.mpr:     0.00000        --    Copied from ba08.mpr
ba10.mpr:     0.00000        --    Copied from ba09.mpr
ba11.mpr:     0.00000        --    Copied from ba10.mpr
ba12.mpr:     0.00000        --    Copied from ba11.mpr
```

FCBYNGRP   Child care expense reduction rate for 1st half of year

DESCRIPTION

This is the proportion of child care expenses claimed (imccec) by the family which is used to reduce the supplement for young children portion (FCBYNGP) of the federal Child Tax Benefit (imfcben).

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000          --     not in effect
 ba92.mpr:     0.00000          --     not in effect
 ba93.mpr:     0.25000          --     blue book 1993, pg 34
 ba94.mpr:     0.25000        0.0%     blue book 1993, pg 34
 ba95.mpr:     0.25000        0.0%     Redbook, 1995 Edition, p.
                                       D.4
 ba96.mpr:     0.25000        0.0%     Redbook, 1996 Edition, p.
                                       D.4
 ba97.mpr:     0.25000        0.0%     Redbook, 1996 Edition, p.
                                       D.4
 ba98.mpr:     0.25000        0.0%     Budget 98, p.194
 ba99.mpr:     0.25000        0.0%     Redbook, 1998 Edition, p.
                                       D.4
 ba00.mpr:     0.25000        0.0%     Your Canada Child Tax
                                       Benefit - page 7
 ba01.mpr:     0.25000        0.0%     CCTB Calculation Sheet -
                                       July 2000 to June 2001
 ba02.mpr:     0.25000        0.0%     CCTB Calculation Sheet -
                                       July 2001 to June 2002
 ba03.mpr:     0.25000        0.0%     CCTB Calculation Sheet -
                                       July 2002 to June 2003
 ba04.mpr:     0.25000        0.0%     CCTB Calculation Sheet -
                                       July 2003 to June 2004
 ba05.mpr:     0.25000        0.0%     CCTB Calculation Sheet -
                                       July 2004 to June 2005
 ba06.mpr:     0.25000        0.0%     CCTB Calculation Sheet -
                                       July 2005 to June 2006
 ba07.mpr:     0.25000        0.0%     CCTB Calculation Sheet -
                                       July 2006 to June 2007
 ba08.mpr:     0.00000          --     Not in effect
 ba09.mpr:     0.00000          --     Copied from ba08.mpr
```

```
ba10.mpr:      0.00000        --      Copied from ba09.mpr
ba11.mpr:      0.00000        --      Copied from ba10.mpr
ba12.mpr:      0.00000        --      Copied from ba11.mpr
```

FDGUR   Federal dividend gross-up rate

DESCRIPTION

Dividends are split into two taxable amounts which may have different gross up rates,
depending on the taxation year. Taxable dividends deemed to be from smaller (other than
eligible) corporations (imisdivt) are calculated as ididiv * (1 – DIVPLC) multiplied by this
gross-up rate.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1.25000	--	Federal Income Tax 1991 – Line 120
ba92.mpr:	1.25000	0.0%	Federal Income Tax 1992 – Line 120
ba93.mpr:	1.25000	0.0%	Federal Income Tax 1993 – Line 120
ba94.mpr:	1.25000	0.0%	Federal Income Tax 1994 – Line 120
ba95.mpr:	1.25000	0.0%	Federal Income Tax 1995 – Line 120
ba96.mpr:	1.25000	0.0%	Federal Income Tax 1996 – Line 120
ba97.mpr:	1.25000	0.0%	Federal Income Tax 1997 – Line 120

```
ba98.mpr:     1.25000      0.0%   Federal Income Tax 1998 -
                                  Line 120
ba99.mpr:     1.25000      0.0%   Federal Income Tax 1999 -
                                  Line 120
ba00.mpr:     1.25000      0.0%   Federal Income Tax 2000 -
                                  Line 120
ba01.mpr:     1.25000      0.0%   Federal Income Tax 2001 -
                                  Line 120
ba02.mpr:     1.25000      0.0%   Federal Income Tax 2002 -
                                  Line 120
ba03.mpr:     1.25000      0.0%   Federal Income Tax 2003 -
                                  Line 120
ba04.mpr:     1.25000      0.0%   Federal Income Tax 2004 -
                                  Line 120
ba05.mpr:     1.25000      0.0%   Federal Income Tax 2005 -
                                  Line 120
ba06.mpr:     1.25000      0.0%   Federal Income Tax 2006 -
                                  Schedule 4 & Line 180
ba07.mpr:     1.25000      0.0%   Copied from ba06.mpr
ba08.mpr:     1.25000      0.0%   Copied from ba07.mpr
ba09.mpr:     1.25000      0.0%   Copied from ba08.mpr
ba10.mpr:     1.25000      0.0%   Copied from ba09.mpr
ba11.mpr:     1.25000      0.0%   Copied from ba10.mpr
ba12.mpr:     1.25000      0.0%   Copied from ba11.mpr
```

FDGURLC   Federal dividend gross-up rate from large (eligible) corporations

DESCRIPTION

Dividends are split into two taxable amounts which may have different gross up rates,
depending on the taxation year. Taxable dividends deemed to be from larger (eligible)
corporations (imildivt) are calculated as ididiv * DIVPLC multiplied by this gross-up rate.

CROSS REFERENCE

Function   **Description**

txinet   Compute net income

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1.25000	--	Federal Income Tax 1991 – Line 120
ba92.mpr:	1.25000	0.0%	Federal Income Tax 1992 – Line 120
ba93.mpr:	1.25000	0.0%	Federal Income Tax 1993 – Line 120
ba94.mpr:	1.25000	0.0%	Federal Income Tax 1994 – Line 120
ba95.mpr:	1.25000	0.0%	Federal Income Tax 1995 – Line 120
ba96.mpr:	1.25000	0.0%	Federal Income Tax 1996 – Line 120
ba97.mpr:	1.25000	0.0%	Federal Income Tax 1997 – Line 120
ba98.mpr:	1.25000	0.0%	Federal Income Tax 1998 – Line 120
ba99.mpr:	1.25000	0.0%	Federal Income Tax 1999 – Line 120
ba00.mpr:	1.25000	0.0%	Federal Income Tax 2000 – Line 120
ba01.mpr:	1.25000	0.0%	Federal Income Tax 2001 – Line 120
ba02.mpr:	1.25000	0.0%	Federal Income Tax 2002 – Line 120
ba03.mpr:	1.25000	0.0%	Federal Income Tax 2003 – Line 120
ba04.mpr:	1.25000	0.0%	Federal Income Tax 2004 – Line 120
ba05.mpr:	1.25000	0.0%	Federal Income Tax 2005 – Line 120
ba06.mpr:	1.45000	16.0%	Federal Income Tax 2006 – Schedule 4 & Line 120
ba07.mpr:	1.45000	0.0%	Copied from ba06.mpr
ba08.mpr:	1.45000	0.0%	Copied from ba07.mpr
ba09.mpr:	1.45000	0.0%	Copied from ba08.mpr
ba10.mpr:	1.45000	0.0%	Copied from ba09.mpr
ba11.mpr:	1.45000	0.0%	Copied from ba10.mpr
ba12.mpr:	1.45000	0.0%	Copied from ba11.mpr

DESCRIPTION

The federal dividend tax credit for dividends from small (other than eligible) corporations is calculated as taxable dividends from small (other than eligible) corporations (imisdivt) times this proportion.   The total dividend tax credit (imfdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.13333	--	Federal Income Tax 1991 – Schedule 1 & Line 502
ba92.mpr:	0.13333	0.0%	Federal Income Tax 1992 – Schedule 1 & Line 502
ba93.mpr:	0.13333	0.0%	Federal Income Tax 1993 – Schedule 1 & Line 502
ba94.mpr:	0.13333	0.0%	Federal Income Tax 1994 – Schedule 1 & Line 502
ba95.mpr:	0.13333	0.0%	Federal Income Tax 1995 – Schedule 1 & Line 502
ba96.mpr:	0.13333	0.0%	Federal Income Tax 1996 – Schedule 1 & Line 502
ba97.mpr:	0.13333	0.0%	Federal Income Tax 1997 – Line 425
ba98.mpr:	0.13333	0.0%	Federal Income Tax 1998 – Line 425
ba99.mpr:	0.13333	0.0%	Federal Income Tax 1999 – Line 425

```
ba00.mpr:     0.13333     0.0%   Federal Income Tax 2000 -
                                  Line 425
ba01.mpr:     0.13333     0.0%   Federal Income Tax 2001 -
                                  Line 425
ba02.mpr:     0.13333     0.0%   Federal Income Tax 2002 -
                                  Line 425
ba03.mpr:     0.13333     0.0%   Federal Income Tax 2003 -
                                  Line 425
ba04.mpr:     0.13333     0.0%   Federal Income Tax 2004 -
                                  Line 425
ba05.mpr:     0.13333     0.0%   Federal Income Tax 2005 -
                                  Line 425
ba06.mpr:     0.13333     0.0%   Federal Income Tax 2006 -
                                  Line 425
ba07.mpr:     0.13333     0.0%   Copied from ba06.mpr
ba08.mpr:     0.13333     0.0%   Copied from ba07.mpr
ba09.mpr:     0.13333     0.0%   Copied from ba08.mpr
ba10.mpr:     0.13333     0.0%   Copied from ba09.mpr
ba11.mpr:     0.13333     0.0%   Copied from ba10.mpr
ba12.mpr:     0.13333     0.0%   Copied from ba11.mpr
```

FDTCRLC   Federal dividend tax credit rate from large (eligible) corporations

DESCRIPTION

The federal dividend tax credit for dividends from large (eligible) corporations is calculated as taxable dividends from large (eligible) corporations (imildivt), times this proportion.   The total dividend tax credit (imfdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.13333	--	Federal Income Tax 1991 – Schedule 1 & Line 502
ba92.mpr:	0.13333	0.0%	Federal Income Tax 1992 – Schedule 1 & Line 502
ba93.mpr:	0.13333	0.0%	Federal Income Tax 1993 – Schedule 1 & Line 502
ba94.mpr:	0.13333	0.0%	Federal Income Tax 1994 – Schedule 1 & Line 502
ba95.mpr:	0.13333	0.0%	Federal Income Tax 1995 – Schedule 1 & Line 502
ba96.mpr:	0.13333	0.0%	Federal Income Tax 1996 – Schedule 1 & Line 502
ba97.mpr:	0.13333	0.0%	Federal Income Tax 1997 – Line 425
ba98.mpr:	0.13333	0.0%	Federal Income Tax 1998 – Line 425
ba99.mpr:	0.13333	0.0%	Federal Income Tax 1999 – Line 425
ba00.mpr:	0.13333	0.0%	Federal Income Tax 2000 – Line 425
ba01.mpr:	0.13333	0.0%	Federal Income Tax 2001 – Line 425
ba02.mpr:	0.13333	0.0%	Federal Income Tax 2002 – Line 425
ba03.mpr:	0.13333	0.0%	Federal Income Tax 2003 – Line 425
ba04.mpr:	0.13333	0.0%	Federal Income Tax 2004 – Line 425
ba05.mpr:	0.13333	0.0%	Federal Income Tax 2005 – Line 425
ba06.mpr:	0.18965	42.2%	Federal Income Tax 2006 – Line 425
ba07.mpr:	0.18965	0.0%	Copied from ba06.mpr
ba08.mpr:	0.18965	0.0%	Copied from ba07.mpr
ba09.mpr:	0.18965	0.0%	Copied from ba08.mpr
ba10.mpr:	0.18965	0.0%	Copied from ba09.mpr
ba11.mpr:	0.18965	0.0%	Copied from ba10.mpr
ba12.mpr:	0.18965	0.0%	Copied from ba11.mpr

DESCRIPTION

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).

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect

```
        ba06.mpr:    1                  --     Federal Energy Cost
                                                Assistance Act
        ba07.mpr:    0                  --        Not in effect
        ba08.mpr:    0                  --     Copied from ba07.mpr
        ba09.mpr:    0                  --     Copied from ba08.mpr
        ba10.mpr:    0                  --     Copied from ba09.mpr
        ba11.mpr:    0                  --     Copied from ba10.mpr
        ba12.mpr:    0                  --     Copied from ba11.mpr
```

FECBGIS   Federal Energy Cost Benefit for GIS recipients

DESCRIPTION

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.

CROSS REFERENCE

Function   **Description**

txfstc   Compute federal sales tax credit

VALUES

File/Year   Value   Growth Source

```
        ba91.mpr:    0.00               --      Not in effect
        ba92.mpr:    0.00               --      Not in effect
        ba93.mpr:    0.00               --      Not in effect
        ba94.mpr:    0.00               --      Not in effect
        ba95.mpr:    0.00               --      Not in effect
        ba96.mpr:    0.00               --      Not in effect
        ba97.mpr:    0.00               --      Not in effect
        ba98.mpr:    0.00               --      Not in effect
        ba99.mpr:    0.00               --      Not in effect
        ba00.mpr:    0.00               --      Not in effect
        ba01.mpr:    0.00               --      Not in effect
```

```
 ba02.mpr:      0.00            --     Not in effect
 ba03.mpr:      0.00            --     Not in effect
 ba04.mpr:      0.00            --     Not in effect
 ba05.mpr:      0.00            --     Not in effect
 ba06.mpr:    125.00            --     Federal Energy Cost
                                Assistance Act
 ba07.mpr:      0.00            --     Not in effect
 ba08.mpr:      0.00            --     Grown from ba07.mpr using
                                NONE=1.0000
 ba09.mpr:      0.00            --     Grown from ba08.mpr using
                                NONE=1.0000
 ba10.mpr:      0.00            --     Grown from ba09.mpr using
                                NONE=1.0000
 ba11.mpr:      0.00            --     Grown from ba10.mpr using
                                NONE=1.0000
 ba12.mpr:      0.00            --     Grown from ba11.mpr using
                                NONE=1.0000
```

FECBNCBS   Federal Energy Cost Benefit for NCBS recipients

DESCRIPTION

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.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect

```
ba93.mpr:    0.00            --    Not in effect
ba94.mpr:    0.00            --    Not in effect
ba95.mpr:    0.00            --    Not in effect
ba96.mpr:    0.00            --    Not in effect
ba97.mpr:    0.00            --    Not in effect
ba98.mpr:    0.00            --    Not in effect
ba99.mpr:    0.00            --    Not in effect
ba00.mpr:    0.00            --    Not in effect
ba01.mpr:    0.00            --    Not in effect
ba02.mpr:    0.00            --    Not in effect
ba03.mpr:    0.00            --    Not in effect
ba04.mpr:    0.00            --    Not in effect
ba05.mpr:    0.00            --    Not in effect
ba06.mpr:    250.00          --    Federal Energy Cost
                                   Assistance Act
ba07.mpr:    0.00            --    Not in effect
ba08.mpr:    0.00            --    Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:    0.00            --    Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:    0.00            --    Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:    0.00            --    Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:    0.00            --    Grown from ba11.mpr using
                                   NONE=1.0000
```

FLVCMAX   Maximum labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the federal labour sponsored funds tax credit (imlabtxc). The credit is derived as a proportion FLVCRT[prov] of the cost of the funds bought (idlabtxg) up to a maximum value FLVCMAX.

Note that in 1996, people who bought shares prior to March 6 could claim a 20% rate whereas shares bought afterwards had a 15% rate. In the model we simply use a 15% rate.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	700.00	--	Federal Income Tax 1991 – Line 414
ba92.mpr:	1000.00	42.9%	Federal Income Tax 1992 – Line 414
ba93.mpr:	1000.00	0.0%	Federal Income Tax 1993 – Line 414
ba94.mpr:	1000.00	0.0%	Federal Income Tax 1994 – Line 414
ba95.mpr:	1000.00	0.0%	Federal Income Tax 1995 – Line 414
ba96.mpr:	525.00	-47.5%	Federal Income Tax 1996 – Line 414
ba97.mpr:	525.00	0.0%	Federal Income Tax 1997 – Line 414
ba98.mpr:	750.00	42.9%	Federal Income Tax 1998 – Line 414
ba99.mpr:	750.00	0.0%	Federal Income Tax 1999 – Line 414
ba00.mpr:	750.00	0.0%	Federal Income Tax 2000 – Line 414
ba01.mpr:	750.00	0.0%	Federal Income Tax 2001 – Line 414
ba02.mpr:	750.00	0.0%	Federal Income Tax 2002 – Line 414
ba03.mpr:	750.00	0.0%	Federal Income Tax 2003 – Line 414
ba04.mpr:	750.00	0.0%	Federal Income Tax 2004 – Line 414
ba05.mpr:	750.00	0.0%	Federal Income Tax 2005 – Line 414

```
ba06.mpr:      750.00        0.0%   Federal Income Tax 2006 -
                                    Line 414
ba07.mpr:      750.00        0.0%   Payroll Deductions Formulas
                                    2007 - T4127
ba08.mpr:      750.00        0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:      750.00        0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      750.00        0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      750.00        0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      750.00        0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

FLVCRT   Percent of labour-sponsored funds cost allowed as credit [prov]

DESCRIPTION

This is the rate for the federal labour sponsored funds tax credit (imlabtxc). The credit is derived as a proportion FLVCRT[prov] of the cost of the funds bought (idlabtxg) up to a maximum value FLVCMAX.

Prior to 1988, the federal government provided a credit only if the province already such a program in place.

Note that in 1996, people who bought shares prior to March 6 could claim a 20% rate whereas shares bought afterwards had a 15% rate. In the model we simply use a 15% rate.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Source

| ba91.mpr: | 10 | [Rows] Federal Income Tax 1991 – Line 414 |

```
  0.20000
  0.20000
  0.20000
  0.20000
  0.20000
  0.20000
  0.20000
  0.20000
  0.20000
  0.20000
```

ba92.mpr:		[Same] Federal Income Tax 1992 – Line 414
ba93.mpr:		[Same] Federal Income Tax 1993 – Line 414
ba94.mpr:		[Same] Federal Income Tax 1994 – Line 414
ba95.mpr:		[Same] Federal Income Tax 1995 – Line 414
ba96.mpr:	10	[Rows] Federal Income Tax 1996 – Line 414

```
  0.15000    -25.0%
  0.15000    -25.0%
  0.15000    -25.0%
  0.15000    -25.0%
  0.15000    -25.0%
  0.15000    -25.0%
  0.15000    -25.0%
  0.15000    -25.0%
  0.15000    -25.0%
  0.15000    -25.0%
```

ba97.mpr:		[Same] Federal Income Tax 1997 – Line 414
ba98.mpr:		[Same] Federal Income Tax 1998 – Line 414
ba99.mpr:		[Same] Federal Income Tax 1999 – Line 414
ba00.mpr:		[Same] Federal Income Tax 2000 – Line 414

```
ba01.mpr:                  [Same]   Federal Income Tax 2001 –
                                    Line 414
ba02.mpr:                  [Same]   Federal Income Tax 2002 –
                                    Line 414
ba03.mpr:                  [Same]   Federal Income Tax 2003 –
                                    Line 414
ba04.mpr:                  [Same]   Federal Income Tax 2004 –
                                    Line 414
ba05.mpr:                  [Same]   Federal Income Tax 2005 –
                                    Line 414
ba06.mpr:                  [Same]   Federal Income Tax 2006 –
                                    Line 414
ba07.mpr:                  [Same]   Payroll Deductions Formulas
                                    2007 – T4127
ba08.mpr:                  [Same]   Copied from ba07.mpr
ba09.mpr:                  [Same]   Copied from ba08.mpr
ba10.mpr:                  [Same]   Copied from ba09.mpr
ba11.mpr:                  [Same]   Copied from ba10.mpr
ba12.mpr:                  [Same]   Copied from ba11.mpr
```

FNTCR   Federal non-refundable tax credit rate

DESCRIPTION

This single parameter sets the tax credit rate for all of the non-refundable tax credits. They are calculated separately and summed for a total credit.

CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
txcalc	Calculate federal income tax
txhstr	Compute family-related deductions or credits
txinet	Compute net income
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.17000	--	Federal Income Tax 1991 – Line 338
ba92.mpr:	0.17000	0.0%	Federal Income Tax 1992 – Line 338
ba93.mpr:	0.17000	0.0%	Federal Income Tax 1993 – Line 338
ba94.mpr:	0.17000	0.0%	Federal Income Tax 1994 – Line 338
ba95.mpr:	0.17000	0.0%	Federal Income Tax 1995 – Line 338
ba96.mpr:	0.17000	0.0%	Federal Income Tax 1996 – Line 338
ba97.mpr:	0.17000	0.0%	Federal Income Tax 1997 – Line 338
ba98.mpr:	0.17000	0.0%	Federal Income Tax 1998 – Line 338
ba99.mpr:	0.17000	0.0%	Federal Income Tax 1999 – Line 338
ba00.mpr:	0.17000	0.0%	Federal Income Tax 2000 – Line 338
ba01.mpr:	0.16000	-5.9%	Federal Income Tax 2001 – Line 338
ba02.mpr:	0.16000	0.0%	Federal Income Tax 2002 – Line 338
ba03.mpr:	0.16000	0.0%	Federal Income Tax 2003 – Line 338
ba04.mpr:	0.16000	0.0%	Federal Income Tax 2004 – Line 338
ba05.mpr:	0.15000	-6.2%	Federal Income Tax 2005 – Line 338
ba06.mpr:	0.15250	1.7%	Federal Income Tax 2006 – Line 338
ba07.mpr:	0.15500	1.6%	Federal Budget 2006 – Budget Plan, page 301
ba08.mpr:	0.15500	0.0%	Copied from ba07.mpr
ba09.mpr:	0.15500	0.0%	Copied from ba08.mpr
ba10.mpr:	0.15500	0.0%	Copied from ba09.mpr
ba11.mpr:	0.15500	0.0%	Copied from ba10.mpr
ba12.mpr:	0.15500	0.0%	Copied from ba11.mpr

DESCRIPTION

This table contains the figures necessary to calculate the Federal Political Contribution Tax Credit. The first column represents the dollar amount of total federal political contributions to which the designated percentages of the third column are applied to calculate the total Allowable Federal Political Contribution Tax Credit. Only the first and third columns of the table need to be specified.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value		Source		
ba91.mpr:	3		[Rows]	Federal Income Tax 1991 – Line 410	
	0	0	0.750		
	100	(75)	0.500		
	550	(300)	0.333		
ba92.mpr:			[Same]	Federal Income Tax 1992 – Line 410	
ba93.mpr:			[Same]	Federal Income Tax 1993 – Line 410	
ba94.mpr:			[Same]	Federal Income Tax 1994 – Line 410	
ba95.mpr:			[Same]	Federal Income Tax 1995 – Line 410	
ba96.mpr:			[Same]	Federal Income Tax 1996 – Line 410	
ba97.mpr:			[Same]	Federal Income Tax 1997 – Line 410	
ba98.mpr:			[Same]	Federal Income Tax 1998 – Line 410	

```
ba99.mpr:                    [Same]   Federal Income Tax 1999 -
                                      Line 410
ba00.mpr:      3             [Rows]   Federal Income Tax 2000 -
                                      Line 410
         0          0   0.750
       200      (150)    0.500
       550      (325)    0.333
ba01.mpr:                    [Same]   Federal Income Tax 2001 -
                                      Line 410
ba02.mpr:                    [Same]   Federal Income Tax 2002 -
                                      Line 410
ba03.mpr:                    [Same]   Federal Income Tax 2003 -
                                      Line 410
ba04.mpr:      3             [Rows]   Federal Income Tax 2004 -
                                      Line 410
         0          0   0.750
       400      (300)    0.500
       750      (475)    0.333
ba05.mpr:                    [Same]   Federal Income Tax 2005 -
                                      Line 410
ba06.mpr:                    [Same]   Federal Income Tax 2006 -
                                      Line 410
ba07.mpr:                    [Same]   Grown from ba06.mpr using
                                      NONE=1.0000
ba08.mpr:                    [Same]   Grown from ba07.mpr using
                                      NONE=1.0000
ba09.mpr:                    [Same]   Grown from ba08.mpr using
                                      NONE=1.0000
ba10.mpr:                    [Same]   Grown from ba09.mpr using
                                      NONE=1.0000
ba11.mpr:                    [Same]   Grown from ba10.mpr using
                                      NONE=1.0000
ba12.mpr:                    [Same]   Grown from ba11.mpr using
                                      NONE=1.0000
```

FPTCBEN   Maximum federal political tax credit allowed

DESCRIPTION

This parameter represents the maximum Federal Political Contribution Tax Credit that can be claimed.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	500.00	--	Federal Income Tax 1991, Line 410
ba92.mpr:	500.00	0.0%	Federal Income Tax 1992, Line 410
ba93.mpr:	500.00	0.0%	Federal Income Tax 1993 – Line 410
ba94.mpr:	500.00	0.0%	Federal Income Tax 1994 – Line 410
ba95.mpr:	500.00	0.0%	Federal Income Tax 1995 – Line 410
ba96.mpr:	500.00	0.0%	Federal Income Tax 1996 – Line 410
ba97.mpr:	500.00	0.0%	Federal Income Tax 1997 – Line 410
ba98.mpr:	500.00	0.0%	Federal Income Tax 1998 – Line 410
ba99.mpr:	500.00	0.0%	Federal Income Tax 1999 – Line 410
ba00.mpr:	500.00	0.0%	Federal Income Tax 2000 – Line 410
ba01.mpr:	500.00	0.0%	Federal Income Tax 2001 – Line 410
ba02.mpr:	500.00	0.0%	Federal Income Tax 2002 – Line 410
ba03.mpr:	500.00	0.0%	Federal Income Tax 2003 – Line 410
ba04.mpr:	650.00	30.0%	Federal Income Tax 2004 – Line 410
ba05.mpr:	650.00	0.0%	Federal Income Tax 2005 – Line 410

```
ba06.mpr:     650.00        0.0%   Federal Income Tax 2006 –
                                   Line 410
ba07.mpr:     650.00        0.0%   Grown from ba06.mpr using
                                   NONE=1.0000
ba08.mpr:     650.00        0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:     650.00        0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     650.00        0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     650.00        0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     650.00        0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

FSTCC   Federal sales tax credit amount for dependant

DESCRIPTION

This amount is claimable for the Federal Sales Tax Credit on behalf of each child under the age of 18 years.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txfstc   Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	100.00	--	GST Technical Paper Dec. 1989 page 30
ba92.mpr:	105.00	5.0%	Federal Income Tax 1992 - Guide p. 10
ba93.mpr:	105.00	0.0%	Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	105.00	0.0%	Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	105.00	0.0%	Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	105.00	0.0%	Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	105.00	0.0%	Federal Income Tax 1997 - Guide p. 14
ba98.mpr:	105.00	0.0%	Federal Income Tax 1998 - Guide p. 13
ba99.mpr:	105.00	0.0%	The Budget Plan 2000 - page 217
ba00.mpr:	107.00	1.9%	GST/HST Calculation Sheet
ba01.mpr:	109.00	1.9%	GST/HST Calculation Sheet
ba02.mpr:	112.00	2.8%	GST/HST Calculation Sheet
ba03.mpr:	114.00	1.8%	GST/HST Calculation Sheet
ba04.mpr:	118.00	3.5%	GST/HST Calculation Sheet - July 2004
ba05.mpr:	120.00	1.7%	GST/HST Calculation Sheet - July 2005
ba06.mpr:	122.00	1.7%	GST/HST Calculation Sheet - July 2006
ba07.mpr:	125.00	2.5%	GST/HST Calculation Sheet - July 2007
ba08.mpr:	127.54	2.0%	Grown from ba07.mpr using CPI=1.020331
ba09.mpr:	130.18	2.1%	Grown from ba08.mpr using CPI=1.020664
ba10.mpr:	132.82	2.0%	Grown from ba09.mpr using CPI=1.020246
ba11.mpr:	135.36	1.9%	Grown from ba10.mpr using CPI=1.019135
ba12.mpr:	138.18	2.1%	Grown from ba11.mpr using CPI=1.020862

DESCRIPTION

This amount is claimable for the Federal Sales Tax Credit on behalf of each child under the age of 18 years.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	100.00	--	GST Technical Paper Dec. 1989 page 30
ba93.mpr:	105.00	5.0%	Federal Income Tax 1992 – Guide p. 10
ba94.mpr:	105.00	0.0%	Federal Income Tax 1993 – Guide p. 10
ba95.mpr:	105.00	0.0%	Federal Income Tax 1994 – Guide p. 9
ba96.mpr:	105.00	0.0%	Federal Income Tax 1995 – Guide p. 9
ba97.mpr:	105.00	0.0%	Federal Income Tax 1996 – Guide p. 9

```
ba98.mpr:      105.00       0.0%   Federal Income Tax 1997 -
                                   Guide p. 14
ba99.mpr:      105.00       0.0%   Federal Income Tax 1998 -
                                   Guide p. 13
ba00.mpr:      105.00       0.0%   The Budget Plan 2000 - page
                                   217
ba01.mpr:      107.00       1.9%   GST/HST Calculation Sheet
ba02.mpr:      109.00       1.9%   GST/HST Calculation Sheet
ba03.mpr:      112.00       2.8%   GST/HST Calculation Sheet
ba04.mpr:      114.00       1.8%   GST/HST Calculation Sheet
ba05.mpr:      118.00       3.5%   GST/HST Calculation Sheet -
                                   July 2004
ba06.mpr:      120.00       1.7%   GST/HST Calculation Sheet -
                                   July 2005
ba07.mpr:      122.00       1.7%   GST/HST Calculation Sheet -
                                   July 2006
ba08.mpr:      125.00       2.5%   GST/HST Calculation Sheet -
                                   July 2007
ba09.mpr:      127.54       2.0%   Grown from ba08.mpr using
                                   CPILAG=1.020331
ba10.mpr:      130.18       2.1%   Grown from ba09.mpr using
                                   CPILAG=1.020664
ba11.mpr:      132.82       2.0%   Grown from ba10.mpr using
                                   CPILAG=1.020246
ba12.mpr:      135.36       1.9%   Grown from ba11.mpr using
                                   CPILAG=1.019135
```

FSTCF   Federal sales tax credit amount for filer

DESCRIPTION

This parameter represents the basic Federal Sales Tax Credit claimable for the filer. The
total family sales tax credit (on behalf of the head, spouse and dependants) is reduced by a
fraction (FSTCR) of family net income (head and spouse) exceeding the turndown level
(FSTCL).

When GSTCYFLG is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	190.00	--	GST Technical Paper Dec. 1989 page 30
ba92.mpr:	199.00	4.7%	Federal Income Tax 1992 – Guide p. 10
ba93.mpr:	199.00	0.0%	Federal Income Tax 1993 – Guide p. 10
ba94.mpr:	199.00	0.0%	Federal Income Tax 1994 – Guide p. 9
ba95.mpr:	199.00	0.0%	Federal Income Tax 1995 – Guide p. 9
ba96.mpr:	199.00	0.0%	Federal Income Tax 1996 – Guide p. 9
ba97.mpr:	199.00	0.0%	Federal Income Tax 1997 – Guide p. 14
ba98.mpr:	199.00	0.0%	Federal Income Tax 1998 – Guide p. 13
ba99.mpr:	199.00	0.0%	The Budget Plan 2000 – page 217
ba00.mpr:	205.00	3.0%	GST/HST Calculation Sheet
ba01.mpr:	207.00	1.0%	GST/HST Calculation Sheet
ba02.mpr:	213.00	2.9%	GST/HST Calculation Sheet
ba03.mpr:	216.00	1.4%	GST/HST Calculation Sheet
ba04.mpr:	224.00	3.7%	GST/HST Calculation Sheet – July 2004
ba05.mpr:	227.00	1.3%	GST/HST Calculation Sheet – July 2005
ba06.mpr:	232.00	2.2%	GST/HST Calculation Sheet – July 2006
ba07.mpr:	237.00	2.2%	GST/HST Calculation Sheet – July 2007

```
ba08.mpr:     241.82        2.0%   Grown from ba07.mpr using
                                   CPI=1.020331
ba09.mpr:     246.82        2.1%   Grown from ba08.mpr using
                                   CPI=1.020664
ba10.mpr:     251.82        2.0%   Grown from ba09.mpr using
                                   CPI=1.020246
ba11.mpr:     256.64        1.9%   Grown from ba10.mpr using
                                   CPI=1.019135
ba12.mpr:     261.99        2.1%   Grown from ba11.mpr using
                                   CPI=1.020862
```

FSTCFP   Federal sales tax credit amount for filer for 1st half of year

---

DESCRIPTION

This parameter represents the basic Federal Sales Tax Credit claimable for the filer. The
total family sales tax credit (on behalf of the head, spouse and dependants) is reduced by a
fraction (FSTCRP) of family net income (head and spouse) exceeding the turndown level
(FSTCLP).

When GSTCYFLG is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the GSTCYFLG is
turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect

```
ba92.mpr:     190.00         --     GST Technical Paper Dec.
                                    1989 page 30
ba93.mpr:     199.00        4.7%   Federal Income Tax 1992 -
                                    Guide p. 10
ba94.mpr:     199.00        0.0%   Federal Income Tax 1993 -
                                    Guide p. 10
ba95.mpr:     199.00        0.0%   Federal Income Tax 1994 -
                                    Guide p. 9
ba96.mpr:     199.00        0.0%   Federal Income Tax 1995 -
                                    Guide p. 9
ba97.mpr:     199.00        0.0%   Federal Income Tax 1996 -
                                    Guide p. 9
ba98.mpr:     199.00        0.0%   Federal Income Tax 1997 -
                                    Guide p. 14
ba99.mpr:     199.00        0.0%   Federal Income Tax 1998 -
                                    Guide p. 13
ba00.mpr:     199.00        0.0%   The Budget Plan 2000 - page
                                    217
ba01.mpr:     205.00        3.0%   GST/HST Calculation Sheet
ba02.mpr:     207.00        1.0%   GST/HST Calculation Sheet
ba03.mpr:     213.00        2.9%   GST/HST Calculation Sheet
ba04.mpr:     216.00        1.4%   GST/HST Calculation Sheet
ba05.mpr:     224.00        3.7%   GST/HST Calculation Sheet -
                                    July 2004
ba06.mpr:     227.00        1.3%   GST/HST Calculation Sheet -
                                    July 2005
ba07.mpr:     232.00        2.2%   GST/HST Calculation Sheet -
                                    July 2006
ba08.mpr:     237.00        2.2%   GST/HST Calculation Sheet -
                                    July 2007
ba09.mpr:     241.82        2.0%   Grown from ba08.mpr using
                                    CPILAG=1.020331
ba10.mpr:     246.82        2.1%   Grown from ba09.mpr using
                                    CPILAG=1.020664
ba11.mpr:     251.82        2.0%   Grown from ba10.mpr using
                                    CPILAG=1.020246
ba12.mpr:     256.64        1.9%   Grown from ba11.mpr using
                                    CPILAG=1.019135
```

FSTCL   Federal sales tax credit reduction level

DESCRIPTION

The level of family net income above which the total family Federal Sales Tax Credit is reduced.

Note that non-taxable Social Assistance income is included in the calculation of net income for this reduction. Social Assistance income includes federal and provincial Social Assistance, the Guaranteed Income Supplement, Spouses Allowance and income from Provincial GIS supplementation programs. The Federal Universal Child Care Benefit (imuccb) is not included in the calculation of net income for this reduction.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	25215.00	--	GST Technical Paper Dec. 1989 page 30
ba92.mpr:	25921.00	2.8%	Federal Income Tax 1992 – Guide p. 10
ba93.mpr:	25921.00	0.0%	Federal Income Tax 1993 – Guide p. 10
ba94.mpr:	25921.00	0.0%	Federal Income Tax 1994 – Guide p. 9
ba95.mpr:	25921.00	0.0%	Federal Income Tax 1995 – Guide p. 9
ba96.mpr:	25921.00	0.0%	Federal Income Tax 1996 – Guide p. 9
ba97.mpr:	25921.00	0.0%	Federal Income Tax 1997 – Guide p. 14
ba98.mpr:	25921.00	0.0%	Federal Income Tax 1998 – Guide p. 13

```
ba99.mpr:     25921.00      0.0%   The Budget Plan 2000 - page
                                   217
ba00.mpr:     26284.00      1.4%   GST/HST Calculation Sheet
ba01.mpr:     26941.00      2.5%   GST/HST Calculation Sheet
ba02.mpr:     27749.00      3.0%   GST/HST Calculation Sheet
ba03.mpr:     28193.00      1.6%   GST/HST Calculation Sheet
ba04.mpr:     29123.00      3.3%   GST/HST Calculation Sheet -
                                   July 2004
ba05.mpr:     29618.00      1.7%   GST/HST Calculation Sheet -
                                   July 2005
ba06.mpr:     30270.00      2.2%   GST/HST Calculation Sheet -
                                   July 2006
ba07.mpr:     30936.00      2.2%   GST/HST Calculation Sheet -
                                   July 2007
ba08.mpr:     31564.96      2.0%   Grown from ba07.mpr using
                                   CPI=1.020331
ba09.mpr:     32217.22      2.1%   Grown from ba08.mpr using
                                   CPI=1.020664
ba10.mpr:     32869.49      2.0%   Grown from ba09.mpr using
                                   CPI=1.020246
ba11.mpr:     33498.45      1.9%   Grown from ba10.mpr using
                                   CPI=1.019135
ba12.mpr:     34197.29      2.1%   Grown from ba11.mpr using
                                   CPI=1.020862
```

FSTCLP — Federal sales tax credit reduction level for 1st half of year

DESCRIPTION

The level of family net income above which the total family Federal Sales Tax Credit is reduced.

Note that non-taxable Social Assistance income is included in the calculation of net income for this reduction. Social Assistance income includes federal and provincial Social Assistance, the Guaranteed Income Supplement, Spouses Allowance and income from Provincial GIS supplementation programs. The Federal Universal Child Care Benefit (imuccb) is not included in the calculation of net income for this reduction.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txfstc   Compute federal sales tax credit

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00             --     Not in effect
 ba92.mpr:     25215.00         --     GST Technical Paper Dec.
                                1989 page 30
 ba93.mpr:     25921.00       2.8%   Federal Income Tax 1992 -
                                Guide p. 10
 ba94.mpr:     25921.00       0.0%   Federal Income Tax 1993 -
                                Guide p. 10
 ba95.mpr:     25921.00       0.0%   Federal Income Tax 1994 -
                                Guide p. 9
 ba96.mpr:     25921.00       0.0%   Federal Income Tax 1995 -
                                Guide p. 9
 ba97.mpr:     25921.00       0.0%   Federal Income Tax 1996 -
                                Guide p. 9
 ba98.mpr:     25921.00       0.0%   Federal Income Tax 1997 -
                                Guide p. 14
 ba99.mpr:     25921.00       0.0%   Federal Income Tax 1998 -
                                Guide p. 13
 ba00.mpr:     25921.00       0.0%   The Budget Plan 2000 - page
                                217
 ba01.mpr:     26284.00       1.4%   GST/HST Calculation Sheet
 ba02.mpr:     26941.00       2.5%   GST/HST Calculation Sheet
 ba03.mpr:     27749.00       3.0%   GST/HST Calculation Sheet
 ba04.mpr:     28193.00       1.6%   GST/HST Calculation Sheet
 ba05.mpr:     29123.00       3.3%   GST/HST Calculation Sheet -
                                July 2004
 ba06.mpr:     29618.00       1.7%   GST/HST Calculation Sheet -
                                July 2005
 ba07.mpr:     30270.00       2.2%   GST/HST Calculation Sheet -
                                July 2006
 ba08.mpr:     30936.00       2.2%   GST/HST Calculation Sheet -
                                July 2007
```

```
  ba09.mpr:    31564.96     2.0%   Grown from ba08.mpr using
                                   CPILAG=1.020331
  ba10.mpr:    32217.22     2.1%   Grown from ba09.mpr using
                                   CPILAG=1.020664
  ba11.mpr:    32869.49     2.0%   Grown from ba10.mpr using
                                   CPILAG=1.020246
  ba12.mpr:    33498.45     1.9%   Grown from ba11.mpr using
                                   CPILAG=1.019135
```

FSTCR — Federal sales tax credit reduction rate

DESCRIPTION

The proportion of Family Net Income exceeding FSTCL used to reduce the total family Federal Sales Tax Credit.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.05000	--	GST Technical Paper Dec. 1989 page 30
ba92.mpr:	0.05000	0.0%	Federal Income Tax 1992 - Guide p. 10

```
 ba93.mpr:     0.05000      0.0%   Federal Income Tax 1993 -
                                   Guide p. 10
 ba94.mpr:     0.05000      0.0%   Federal Income Tax 1994 -
                                   Guide p. 9
 ba95.mpr:     0.05000      0.0%   Federal Income Tax 1995 -
                                   Guide p. 9
 ba96.mpr:     0.05000      0.0%   Federal Income Tax 1996 -
                                   Guide p. 9
 ba97.mpr:     0.05000      0.0%   Federal Income Tax 1997 -
                                   Guide p. 14
 ba98.mpr:     0.05000      0.0%   Federal Income Tax 1998 -
                                   Guide p. 13
 ba99.mpr:     0.05000      0.0%   1999 Federal Budget - page
                                   199
 ba00.mpr:     0.05000      0.0%   GST/HST Calculation Sheet
 ba01.mpr:     0.05000      0.0%   GST/HST Calculation Sheet
 ba02.mpr:     0.05000      0.0%   GST/HST Calculation Sheet
 ba03.mpr:     0.05000      0.0%   GST/HST Calculation Sheet
 ba04.mpr:     0.05000      0.0%   GST/HST Calculation Sheet
 ba05.mpr:     0.05000      0.0%   GST/HST Calculation Sheet
 ba06.mpr:     0.05000      0.0%   GST/HST Calculation Sheet -
                                   July 2006
 ba07.mpr:     0.05000      0.0%   GST/HST Calculation Sheet -
                                   July 2007
 ba08.mpr:     0.05000      0.0%   Copied from ba07.mpr
 ba09.mpr:     0.05000      0.0%   Copied from ba08.mpr
 ba10.mpr:     0.05000      0.0%   Copied from ba09.mpr
 ba11.mpr:     0.05000      0.0%   Copied from ba10.mpr
 ba12.mpr:     0.05000      0.0%   Copied from ba11.mpr
```

FSTCRP   Federal sales tax credit reduction rate for 1st half of year

DESCRIPTION

The proportion of Family Net Income exceeding FSTCLP used to reduce the total family Federal Sales Tax Credit.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txfstc   Compute federal sales tax credit

VALUES

File/Year   Value   Growth Source

ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.05000	--	GST Technical Paper Dec. 1989 page 30
ba93.mpr:	0.05000	0.0%	Federal Income Tax 1992 - Guide p. 10
ba94.mpr:	0.05000	0.0%	Federal Income Tax 1993 - Guide p. 10
ba95.mpr:	0.05000	0.0%	Federal Income Tax 1994 - Guide p. 9
ba96.mpr:	0.05000	0.0%	Federal Income Tax 1995 - Guide p. 9
ba97.mpr:	0.05000	0.0%	Federal Income Tax 1996 - Guide p. 9
ba98.mpr:	0.05000	0.0%	Federal Income Tax 1997 - Guide p. 14
ba99.mpr:	0.05000	0.0%	Federal Income Tax 1998 - Guide p. 13
ba00.mpr:	0.05000	0.0%	1999 Federal Budget - page 199
ba01.mpr:	0.05000	0.0%	GST/HST Calculation Sheet
ba02.mpr:	0.05000	0.0%	GST/HST Calculation Sheet
ba03.mpr:	0.05000	0.0%	GST/HST Calculation Sheet
ba04.mpr:	0.05000	0.0%	GST/HST Calculation Sheet
ba05.mpr:	0.05000	0.0%	GST/HST Calculation Sheet
ba06.mpr:	0.05000	0.0%	GST/HST Calculation Sheet
ba07.mpr:	0.05000	0.0%	GST/HST Calculation Sheet - July 2006
ba08.mpr:	0.05000	0.0%	GST/HST Calculation Sheet - July 2007
ba09.mpr:	0.05000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.05000	0.0%	Copied from ba09.mpr

```
 ba11.mpr:      0.05000        0.0%   Copied from ba10.mpr
 ba12.mpr:      0.05000        0.0%   Copied from ba11.mpr
```

FSTCS   Federal sales tax credit amount for spouse

DESCRIPTION

The basic Federal Sales Tax Credit claimable on behalf of a spouse.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	190.00	--	GST Technical Paper Dec. 1989 page 30
ba92.mpr:	199.00	4.7%	Federal Income Tax 1992 – Guide p. 10
ba93.mpr:	199.00	0.0%	Federal Income Tax 1993 – Guide p. 10
ba94.mpr:	199.00	0.0%	Federal Income Tax 1994 – Guide p. 9
ba95.mpr:	199.00	0.0%	Federal Income Tax 1995 – Guide p. 9

```
ba96.mpr:      199.00        0.0%   Federal Income Tax 1996 -
                                    Guide p. 9
ba97.mpr:      199.00        0.0%   Federal Income Tax 1997 -
                                    Guide p. 14
ba98.mpr:      199.00        0.0%   Federal Income Tax 1998 -
                                    Guide p. 13
ba99.mpr:      199.00        0.0%   The Budget Plan 2000 - page
                                    217
ba00.mpr:      205.00        3.0%   GST/HST Calculation Sheet
ba01.mpr:      207.00        1.0%   GST/HST Calculation Sheet
ba02.mpr:      213.00        2.9%   GST/HST Calculation Sheet
ba03.mpr:      216.00        1.4%   GST/HST Calculation Sheet
ba04.mpr:      224.00        3.7%   GST/HST Calculation Sheet -
                                    July 2004
ba05.mpr:      227.00        1.3%   GST/HST Calculation Sheet -
                                    July 2005
ba06.mpr:      232.00        2.2%   GST/HST Calculation Sheet -
                                    July 2006
ba07.mpr:      237.00        2.2%   GST/HST Calculation Sheet -
                                    July 2007
ba08.mpr:      241.82        2.0%   Grown from ba07.mpr using
                                    CPI=1.020331
ba09.mpr:      246.82        2.1%   Grown from ba08.mpr using
                                    CPI=1.020664
ba10.mpr:      251.82        2.0%   Grown from ba09.mpr using
                                    CPI=1.020246
ba11.mpr:      256.64        1.9%   Grown from ba10.mpr using
                                    CPI=1.019135
ba12.mpr:      261.99        2.1%   Grown from ba11.mpr using
                                    CPI=1.020862
```

FSTCSP   Federal sales tax credit amount for spouse for 1st half of year

DESCRIPTION

The basic Federal Sales Tax Credit claimable on behalf of a spouse.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	190.00	--	GST Technical Paper Dec. 1989 page 30
ba93.mpr:	199.00	4.7%	Federal Income Tax 1992 - Guide p. 10
ba94.mpr:	199.00	0.0%	Federal Income Tax 1993 - Guide p. 10
ba95.mpr:	199.00	0.0%	Federal Income Tax 1994 - Guide p. 9
ba96.mpr:	199.00	0.0%	Federal Income Tax 1995 - Guide p. 9
ba97.mpr:	199.00	0.0%	Federal Income Tax 1996 - Guide p. 9
ba98.mpr:	199.00	0.0%	Federal Income Tax 1997 - Guide p. 14
ba99.mpr:	199.00	0.0%	Federal Income Tax 1998 - Guide p. 13
ba00.mpr:	199.00	0.0%	The Budget Plan 2000 - page 217
ba01.mpr:	205.00	3.0%	GST/HST Calculation Sheet
ba02.mpr:	207.00	1.0%	GST/HST Calculation Sheet
ba03.mpr:	213.00	2.9%	GST/HST Calculation Sheet
ba04.mpr:	216.00	1.4%	GST/HST Calculation Sheet
ba05.mpr:	224.00	3.7%	GST/HST Calculation Sheet - July 2004
ba06.mpr:	227.00	1.3%	GST/HST Calculation Sheet - July 2005
ba07.mpr:	232.00	2.2%	GST/HST Calculation Sheet - July 2006
ba08.mpr:	237.00	2.2%	GST/HST Calculation Sheet - July 2007

```
ba09.mpr:      241.82        2.0%   Grown from ba08.mpr using
                             CPILAG=1.020331
ba10.mpr:      246.82        2.1%   Grown from ba09.mpr using
                             CPILAG=1.020664
ba11.mpr:      251.82        2.0%   Grown from ba10.mpr using
                             CPILAG=1.020246
ba12.mpr:      256.64        1.9%   Grown from ba11.mpr using
                             CPILAG=1.019135
```

FSURL1   Federal surtax level 1

DESCRIPTION

Three level parameters and three rate parameters are provided to calculate a one, two or
three-stage Federal Surtax. Surtax Rate 1 (FSURR1) is applied to Basic Federal Tax
exceeding this Surtax Level 1 (FSURL1) to calculate the first component of the surtax.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0.00              --    Federal Income Tax 1991 –
                             Schedule 1 & Line 510
 ba92.mpr:      0.00              --    Federal Income Tax 1992 –
                             Schedule 1 & Line 510
 ba93.mpr:      0.00              --    Federal Income Tax 1993 –
                             Schedule 1 & Line 510
 ba94.mpr:      0.00              --    Not in effect
 ba95.mpr:      0.00              --    Not in effect
 ba96.mpr:      0.00              --    Not in effect
 ba97.mpr:      0.00              --    Not in effect
 ba98.mpr:      0.00              --    Not in effect
```

```
ba99.mpr:    0.00            --    Not in effect
ba00.mpr:    0.00            --    Not in effect
ba01.mpr:    0.00            --    Not in effect
ba02.mpr:    0.00            --    Not in effect
ba03.mpr:    0.00            --    Not in effect
ba04.mpr:    0.00            --    Not in effect
ba05.mpr:    0.00            --    Not in effect
ba06.mpr:    0.00            --    Not in effect
ba07.mpr:    0.00             --    Grown from ba06.mpr using
                         CPI=1.022325
ba08.mpr:    0.00             --    Grown from ba07.mpr using
                         CPI=1.020331
ba09.mpr:    0.00             --    Grown from ba08.mpr using
                         CPI=1.020664
ba10.mpr:    0.00             --    Grown from ba09.mpr using
                         CPI=1.020246
ba11.mpr:    0.00             --    Grown from ba10.mpr using
                         CPI=1.019135
ba12.mpr:    0.00             --    Grown from ba11.mpr using
                         CPI=1.020862
```

FSURL2   Federal surtax level 2

DESCRIPTION

Surtax Rate 2 (FSURR2) is applied to Basic Federal Tax exceeding this Surtax Level 2
(FSURL2) to calculate the second component of the surtax.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	12500.00	--	Federal Income Tax 1991 – Schedule 1 & Line 510
ba92.mpr:	12500.00	0.0%	Federal Income Tax 1992 – Schedule 1 & Line 510
ba93.mpr:	12500.00	0.0%	Federal Income Tax 1993 – Schedule 1 & Line 510
ba94.mpr:	12500.00	0.0%	Federal Income Tax 1994 – Schedule 1 & Line 510
ba95.mpr:	12500.00	0.0%	Federal Income Tax 1995 – Schedule 1 & Line 510
ba96.mpr:	12500.00	0.0%	Federal Income Tax 1996 – Schedule 1 & Line 510
ba97.mpr:	12500.00	0.0%	Federal Income Tax 1997 – Schedule 1 & Line 419
ba98.mpr:	12500.00	0.0%	Federal Income Tax 1998 – Schedule 1
ba99.mpr:	12500.00	0.0%	Federal Income Tax 1999 – Schedule 1
ba00.mpr:	15500.00	24.0%	Federal Income Tax 2000 – Schedule 1
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using CPIM3=1.000000
ba08.mpr:	0.00	--	Grown from ba07.mpr using CPIM3=1.000000
ba09.mpr:	0.00	--	Grown from ba08.mpr using CPIM3=1.000000
ba10.mpr:	0.00	--	Grown from ba09.mpr using CPIM3=1.000000
ba11.mpr:	0.00	--	Grown from ba10.mpr using CPIM3=1.000000
ba12.mpr:	0.00	--	Grown from ba11.mpr using CPIM3=1.000000

FSURR1   Federal surtax rate 1

DESCRIPTION

Surtax Rate 1 (FSURR1) is applied to Basic Federal Tax exceeding this Surtax Level 1 (FSURL1) to calculate the first component of the surtax.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.05000	--	Federal Income Tax 1991 – Schedule 1 & Line 510
ba92.mpr:	0.04500	-10.0%	Federal Income Tax 1992 – Schedule 1 & Line 510
ba93.mpr:	0.03000	-33.3%	Federal Income Tax 1993 – Schedule 1 & Line 510
ba94.mpr:	0.03000	0.0%	Federal Income Tax 1994 – Schedule 1 & Line 510
ba95.mpr:	0.03000	0.0%	Federal Income Tax 1995 – Schedule 1 & Line 510
ba96.mpr:	0.03000	0.0%	Federal Income Tax 1996 – Schedule 1 & Line 510
ba97.mpr:	0.03000	0.0%	Federal Income Tax 1997 – Schedule 1 & Line 419
ba98.mpr:	0.03000	0.0%	Federal Income Tax 1998 – Schedule 1
ba99.mpr:	0.01500	-50.0%	Federal Income Tax 1999 – Schedule 1
ba00.mpr:	0.00000	--	Federal Income Tax 2000 – Schedule 1
ba01.mpr:	0.00000	--	Not in effect

```
ba02.mpr:     0.00000        --     Not in effect
ba03.mpr:     0.00000        --     Not in effect
ba04.mpr:     0.00000        --     Not in effect
ba05.mpr:     0.00000        --     Not in effect
ba06.mpr:     0.00000        --     Not in effect
ba07.mpr:     0.00000        --     Copied from ba06.mpr
ba08.mpr:     0.00000        --     Copied from ba07.mpr
ba09.mpr:     0.00000        --     Copied from ba08.mpr
ba10.mpr:     0.00000        --     Copied from ba09.mpr
ba11.mpr:     0.00000        --     Copied from ba10.mpr
ba12.mpr:     0.00000        --     Copied from ba11.mpr
```

FSURR2   Federal surtax rate 2

DESCRIPTION

Surtax Rate 2 (FSURR2) is applied to Basic Federal Tax exceeding this Surtax Level 2
(FSURL2) to calculate the second component of the surtax.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.05000        --     Federal Income Tax 1991 -
                                     Schedule 1 & Line 510
 ba92.mpr:     0.05000       0.0%    Federal Income Tax 1992 -
                                     Schedule 1 & Line 510
 ba93.mpr:     0.05000       0.0%    Federal Income Tax 1993 -
                                     Schedule 1 & Line 510
 ba94.mpr:     0.05000       0.0%    Federal Income Tax 1994 -
                                     Schedule 1 & Line 510
```

```
ba95.mpr:      0.05000      0.0%   Federal Income Tax 1995 -
                                   Schedule 1 & Line 510
ba96.mpr:      0.05000      0.0%   Federal Income Tax 1996 -
                                   Schedule 1 & Line 510
ba97.mpr:      0.05000      0.0%   Federal Income Tax 1997 -
                                   Schedule 1 & Line 419
ba98.mpr:      0.05000      0.0%   Federal Income Tax 1998 -
                                   Schedule 1
ba99.mpr:      0.05000      0.0%   Federal Income Tax 1999 -
                                   Schedule 1
ba00.mpr:      0.05000      0.0%   Federal Income Tax 2000 -
                                   Schedule 1
ba01.mpr:      0.00000       --    Not in effect
ba02.mpr:      0.00000       --    Not in effect
ba03.mpr:      0.00000       --    Not in effect
ba04.mpr:      0.00000       --    Not in effect
ba05.mpr:      0.00000       --    Not in effect
ba06.mpr:      0.00000       --    Not in effect
ba07.mpr:      0.00000       --    Copied from ba06.mpr
ba08.mpr:      0.00000       --    Copied from ba07.mpr
ba09.mpr:      0.00000       --    Copied from ba08.mpr
ba10.mpr:      0.00000       --    Copied from ba09.mpr
ba11.mpr:      0.00000       --    Copied from ba10.mpr
ba12.mpr:      0.00000       --    Copied from ba11.mpr
```

FSURTRMX   Maximum federal surtax reduction

DESCRIPTION

This represents the maximum value of the Federal Surtax Reduction.

Note that when the surtax reduction is being phased in or out at 50%, the maximum value as well as the reduction rate (FSURTRRR) should be half the value as printed on the tax form.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	125.00	--	Federal Income Tax 1998 - Schedule 1
ba99.mpr:	125.00	0.0%	Federal Income Tax 1999 (there is a 50% phase out)
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using DEFAULT=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using DEFAULT=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using DEFAULT=1.0000

FSURTRRL   Federal surtax reduction reduction level

DESCRIPTION

The Federal Surtax Reduction is reduced by a proportion (FSURTRRR) of Basic Federal Tax (imbft) exceeding this level.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	8333.00	--	Federal Income Tax 1998 – Schedule 1
ba99.mpr:	8333.00	0.0%	Federal Income Tax 1999 – Schedule 1
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using DEFAULT=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using DEFAULT=1.0000

```
    ba12.mpr:     0.00              --      Grown from ba11.mpr using
                                            DEFAULT=1.0000
```

FSURTRRR   Federal surtax reduction reduction rate

DESCRIPTION

The Federal Surtax Reduction is reduced by this proportion (FSURTRRR) of Basic Federal
Tax (imbft) exceeding the level (FSURTRRL).

Note that when the surtax reduction is being phased in or out at 50%, this reduction rate as
well as the maximum value (FSURTRMX) should be half the value as printed on the tax
form.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

```
File/Year        Value      Growth  Source

 ba91.mpr:     0.00000           --     Not in effect
 ba92.mpr:     0.00000           --     Not in effect
 ba93.mpr:     0.00000           --     Not in effect
 ba94.mpr:     0.00000           --     Not in effect
 ba95.mpr:     0.00000           --     Not in effect
 ba96.mpr:     0.00000           --     Not in effect
 ba97.mpr:     0.00000           --     Not in effect
 ba98.mpr:     0.03000           --     Federal Income Tax 1998 -
                                 Schedule 1
 ba99.mpr:     0.03000         0.0%    Federal Income Tax 1999
                                 (there is a 50% phase out)
 ba00.mpr:     0.00000           --     Not in effect
 ba01.mpr:     0.00000           --     Not in effect
 ba02.mpr:     0.00000           --     Not in effect
```

```
ba03.mpr:     0.00000         --    Not in effect
ba04.mpr:     0.00000         --    Not in effect
ba05.mpr:     0.00000         --    Not in effect
ba06.mpr:     0.00000         --    Not in effect
ba07.mpr:     0.00000         --    Copied from ba06.mpr
ba08.mpr:     0.00000         --    Copied from ba07.mpr
ba09.mpr:     0.00000         --    Copied from ba08.mpr
ba10.mpr:     0.00000         --    Copied from ba09.mpr
ba11.mpr:     0.00000         --    Copied from ba10.mpr
ba12.mpr:     0.00000         --    Copied from ba11.mpr
```

FTX   Federal tax table [taxable income,basic federal tax]

DESCRIPTION

This table represents the Federal tax curve. The first column represents Taxable Income, the second represents the amount of Basic Federal Tax payable at that level of taxable income, the third column represents the marginal tax rate for the interval between this and the next value in the table.

Only the first and third columns of the tax table need be specified. The second column is computed by the standard algorithm.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Source

```
 ba91.mpr:    3              [Rows]   Federal Income Tax 1991 –
                                      Schedule 1
         0      0.0000    0.170000
     28784 (4893.2800)     0.260000
     57568 (12377.1200)    0.290000
```

```
ba92.mpr:      3          [Rows]   Federal Income Tax 1992 -
                                    Schedule 1
         0      0.0000   0.170000
     29590 (5030.3000)    0.260000
     59180 (12723.7000)   0.290000
ba93.mpr:                 [Same]   Federal Income Tax 1993 -
                                    Schedule 1
ba94.mpr:                 [Same]   Federal Income Tax 1994 -
                                    Schedule 1
ba95.mpr:                 [Same]   Federal Income Tax 1995 -
                                    Schedule 1
ba96.mpr:                 [Same]   Federal Income Tax 1996 -
                                    Schedule 1
ba97.mpr:                 [Same]   Federal Income Tax 1997 -
                                    Schedule 1
ba98.mpr:                 [Same]   Federal Income Tax 1998 -
                                    Schedule 1
ba99.mpr:                 [Same]   Federal Income Tax 1999 -
                                    Schedule 1
ba00.mpr:      3          [Rows]   Federal Income Tax 2000 -
                                    Schedule 1
         0      0.0000   0.170000
     30004 (5100.6800)    0.250000
     60009 (12601.9300)   0.290000
ba01.mpr:      4          [Rows]   Federal Income Tax 2001 -
                                    Schedule 1
         0      0.0000   0.160000
     30754 (4920.6400)    0.220000
     61509 (11686.7400)   0.260000
    100000 (21694.4000)   0.290000
ba02.mpr:      4          [Rows]   Federal Income Tax 2002 -
                                    Schedule 1
         0      0.0000   0.160000
     31677 (5068.3200)    0.220000
     63354 (12037.2600)   0.260000
    103000 (22345.2200)   0.290000
ba03.mpr:      4          [Rows]   Federal Income Tax 2003 -
                                    Schedule 1
         0      0.0000   0.160000
     32183 (5149.2800)    0.220000
     64368 (12229.9800)   0.260000
    104648 (22702.7800)   0.290000
ba04.mpr:      4          [Rows]   Federal Income Tax 2004 -
                                    Schedule 1
         0      0.0000   0.160000
     35000 (5600.0000)    0.220000
     70000 (13300.0000)   0.260000
```

```
        113804 (24689.0400)   0.290000
ba05.mpr:     4            [Rows]    Federal Income Tax 2005 -
                           Schedule 1
             0       0.0000   0.150000
         35595 (5339.2500)    0.220000
         71190 (13170.1500)   0.260000
        115739 (24752.8900)   0.290000
ba06.mpr:     4            [Rows]    Federal Income Tax 2006 -
                           Schedule 1
             0       0.0000   0.152500
         36378 (5547.6450)    0.220000
         72756 (13550.8050)   0.260000
        118285 (25388.3450)   0.290000
ba07.mpr:     4            [Rows]    Payroll Deductions Formulas
                           2007 - T4127
             0       0.0000   0.155000
         37178 (5762.5900)    0.220000
         74357 (13941.9700)   0.260000
        120887 (26039.7700)   0.290000
ba08.mpr:     4            [Rows]    Grown from ba07.mpr using
                           CPI=1.020331
             0       0.0000   0.155000
         37934 (5879.7700)    0.220000
         75869 (14225.4700)   0.260000
        123345 (26569.2300)   0.290000
ba09.mpr:     4            [Rows]    Grown from ba08.mpr using
                           CPI=1.020664
             0       0.0000   0.155000
         38718 (6001.2900)    0.220000
         77437 (14519.4700)   0.260000
        125894 (27118.2900)   0.290000
ba10.mpr:     4            [Rows]    Grown from ba09.mpr using
                           CPI=1.020246
             0       0.0000   0.155000
         39502 (6122.8100)    0.220000
         79005 (14813.4700)   0.260000
        128443 (27667.3500)   0.290000
ba11.mpr:     4            [Rows]    Grown from ba10.mpr using
                           CPI=1.019135
             0       0.0000   0.155000
         40258 (6239.9900)    0.220000
         80517 (15096.9700)   0.260000
        130901 (28196.8100)   0.290000
ba12.mpr:     4            [Rows]    Grown from ba11.mpr using
                           CPI=1.020862
             0       0.0000   0.155000
         41098 (6370.1900)    0.220000
```

```
     82197 (15411.9700)    0.260000
    133632 (28785.0700)    0.290000
```

FXVFLAG   Read SHS expenditure vector file

DESCRIPTION

When this flag is set to 1, expenditure totals and commodity tax simulations are performed.

The default value for FXVFLAG is 1.

GFADDDED   Growth Factor: Additional deductions from net income (256)

DESCRIPTION

The value for Additional Deductions from Net Income (idaddded) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFALEXP   Growth Factor: Other allowable employment expenses (229)

DESCRIPTION

During database adjustment, the database value for Other Allowable Employment Expenses (idalexp) is always multiplied by this value.

GFALIMO   Adjustment Factor: Alimony and child support

DESCRIPTION

When CTFLAG is set to 1, the database value of household Alimony and child support (fxalimo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFANNCON   Adjustment Factor: Annuity contracts and transfers to RRIFs

DESCRIPTION

When CTFLAG is set to 1, the database value of household Annuity Contracts and Transfers to RRIFs (fxanncon) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFCAPGEX   Growth Factor: Capital gains exemptions (254)

DESCRIPTION

The value for Capital Gains Exemptions (idcapgex) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFCARRY   Growth Factor: Carrying charges (221)

DESCRIPTION

During database adjustment, the database value for Carrying Charges (idcarry) is always multiplied by this value.

GFCCET   Growth Factor: Child care expenses associated with child

DESCRIPTION

During database adjustment, the database value of household expenditure on Child Care (idccet) is always multiplied by this factor.

GFCCETT   Growth Factor: Child care expenses (Limit A, Form T778)

DESCRIPTION

The value for Child Care Expenses (idccett) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFCGLESS   Growth Factor: TCG Less Cap Gains Ded on Cap Prop Gifts

DESCRIPTION

The value for the value of taxable capital gains minus the capital gains deduction on gifts of capital property (idcgless) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFCGTC   Growth Factor: Caregivers tax credit (315)

DESCRIPTION

The value for the Caregiver amount (idcgtc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFCHARIT   Growth Factor: Charitable donations (340)

DESCRIPTION

During database adjustment, the database value for Charitable Donations (idcharit) is always multiplied by this value. This, combined with new weights, allows data from the base year to represent current year values.

GFCLERGY   Growth Factor: Clergy residential deduction

DESCRIPTION

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

GFCLOSS   Growth Factor: Allowable other years capital loss (253)

DESCRIPTION

During database adjustment, the database value for Previous Years Capital Losses (idcloss) is always multiplied by this value.

GFCPP65   Growth Factor: CPP for age 65

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 65 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 65 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP66   Growth Factor: CPP for age 66

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 66 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 66 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP67   Growth Factor: CPP for age 67

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 67 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 67 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP68   Growth Factor: CPP for age 68

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 68 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 68 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP69   Growth Factor: CPP for age 69

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 69 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 69 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP70   Growth Factor: CPP for age 70

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 70 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 70 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP71   Growth Factor: CPP for age 71

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 71 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 71 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP72   Growth Factor: CPP for age 72

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 72 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 72 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP73   Growth Factor: CPP for age 73

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 73 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 73 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP74   Growth Factor: CPP for age 74

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 74 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 74 years

(idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP75   Growth Factor: CPP for age 75

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 75 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 75 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPPG75   Growth Factor: CPP for age > 75

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 76 or over. During database adjustment, the database value for CPP/QPP Benefits for individuals over age 75 (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPPL65   Growth Factor: CPP for age < 65

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 64 or younger. During database adjustment, the database value for CPP/QPP Benefits for individuals under age 65 (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCQP   Adjustment Factor: CPP/QPP contributions

DESCRIPTION

When CTFLAG is set to 1, the database value of household CPP/QPP Contributions (fxcqp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFDALIMO   Growth Factor: Alimony paid (220)

DESCRIPTION

The value for Alimony Paid (iddalimo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFDISOTH   Growth Factor: Disability amount for dependants (318)

DESCRIPTION

The value for Disability Amount for Dependants (iddisoth) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFDISSLF   Growth Factor: Disability amount for self (316)

DESCRIPTION

The value for Disability Amount for Self (iddisslf) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFDUES   Growth Factor: Union and professional dues (212)

DESCRIPTION

During database adjustment, the database value for the Deduction for Professional and Union Dues (imputed from T1 records, iddues) is always multiplied by this value.

GFEMPLO   Growth Factor: Employee home relocation loan dedn (248)

DESCRIPTION

The value for Employee Home Relocation Loan Deduction (idemplo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFEXPLOR   Growth Factor: Exploration and development expenses (224)

DESCRIPTION

The value for Exploration and Development Expenses (idexplor) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFFABD   Adjustment Factor: Account balancing difference

DESCRIPTION

When CTFLAG is set to 1, the database value of household Account Balancing Difference (fxfabd) is always multiplied by this factor.

DESCRIPTION

This factor is used in conjunction with commodity tax modeling. There exist some known discrepancies in consumer expenditure categories between the SHS and other reliable data sources. This factor has been provided to adjust the SHS levels up or down to reduce the differences in the following important commodity tax areas:

0. Food and Non-alcoholic Beverages
1. Alcoholic Beverages
2. Tobacco products
3. Men's & Boy's Clothing
4. Men's and boy's clothing repair & alteration
5. Women's and children's clothing
6. Women's clothing, repair & alteration
7. Footwear
8. Shoe repair
9. Gross imputed rent
10. Gross rent paid
11. Other shelter expenses
12. Electricity
13. Natural gas
14. Other fuels
15. Furniture and floor covering
16. Upholstery and furniture repairs
17. Household appliances
18. Household equipment repairs
19. Semi-durable household furnishings
20. Non-durable household supplies
21. Domestic and child care services
22. Other household services
23. Medical care
24. Hospital care and the like
25. Accident and sickness insurance
26. Drugs and pharmaceutical products
27. New and used (net) motor vehicles
28. Motor vehicles parts and accessories
29. Motor vehicle repairs
30. Motor fuels and lubricants
31. Other motor vehicle related services
32. Purchased transportation
33. Communications
34. Recreation, sporting and camping equip.
35. Recreation equipment repair and rentals

36. Reading and entertainment supplies
37. Recreational services
38. Educational and cultural services
39. Jewelry and watches
40. Jewelry and watch repair
41. Leather goods & other personal effects
42. Toilet articles and cosmetics
43. Personal care
44. Restaurants and accommodation services
45. Financial, legal & other services
46. Operating expenditures of non-profit org.
47. Net expenditure abroad

GFFOMR   Adjustment Factor: Other money receipts

DESCRIPTION

When CTFLAG is set to 1, the database value of household Other Money Receipts (fxfomr) is always multiplied by this factor.

GFFORINC   Growth Factor: Net foreign income (508)

DESCRIPTION

The value for Net Foreign Income (idforinc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFFORTX   Growth Factor: Foreign tax paid (507)

DESCRIPTION

The value for Foreign Tax Paid (idfortx) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFGIFTS   Growth Factor: Gifts to Canada/provinces/culture (342)

DESCRIPTION

The value for Gifts to Canada/Provinces/Culture (idgifts) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFGSTIDX   Adjustment Factor: GST on housing index [province][tenure]

DESCRIPTION

When CTFLAG is set to 1, the database value of the GST on housing index (fxgstidx) is always multiplied by this value. It is a two dimensional parameter indexed by province and by household tenure. This parameter ensures that the value of fxgstidx is equal to 1,000,000,000 for each province and tenure type.

GFGSTREB   Growth Factor: GST rebate (457)

DESCRIPTION

The value for GST rebate (457) (idgstreb) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFGVPEN   Adjustment Factor: Government pension plan contributions

DESCRIPTION

When CTFLAG is set to 1, the database value of household Government Pension Plan Contributions (fxgvpen) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFHOMEXP   Adjustment Factor: Expenses associated with princ residence

DESCRIPTION

When CTFLAG is set to 1, the database value of household Expenses associated with the principal residence (fxhomexp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFHOMSTU   Growth Factor: College residence/resident homeowner assistance (558)

DESCRIPTION

The value for College Residence/Resident Homeowner Assistance (idhomstu) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFIALIMO   Growth Factor: Alimony Income

DESCRIPTION

The value for Alimony income received (idialimo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFICAPG   Growth Factor: Capital gains (actual) (127 * 1.5)

DESCRIPTION

During database adjustment, the database value for Capital Gains/Losses (idicapg) is always multiplied by this value.

GFIDIV   Growth Factor: Dividend income (actual) (120 / 1.5)

DESCRIPTION

During database adjustment, the database value for Dividends (ididiv) is always multiplied by this value.

GFIEMP   Growth Factor: Employment income [province,sex]

DESCRIPTION

This Vector allows the growth of Employment Income (idiemp). This is a two dimensional parameter indexed by province and sex of worker.

GFIINVND   Growth Factor: Investment income (excluding dividend)

DESCRIPTION

The value for the Interest and other investment income (idiinvnd) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFILOSS   Growth Factor: Business investment losses (217)

DESCRIPTION

During database adjustment, the database value for Investment Losses (idiloss) is always multiplied by this value.

GFINTAX   Adjustment Factor: Income taxes

DESCRIPTION

When CTFLAG is set to 1, the database value of household Income Taxes (fxintax) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFINTSTU   Growth Factor: Interest paid on student loans (319)

DESCRIPTION

The value for the Interest on student loans (idintstu) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFIPAC   Adjustment Factor: Life insurance premiums and annuity contributions

DESCRIPTION

The value for Life Insurance Premiums and Annuity Contributions (fxipac) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFIPENS   Growth Factor: Pension income (115)

DESCRIPTION

During database adjustment, the database value for Pension Income (idipens) is always multiplied by this value.

GFISA   Growth Factor: Social assistance income

DESCRIPTION

During database adjustment, the database value for Social Assistance (idisa) is always multiplied by this value.

GFISEFM   Growth Factor: Self-employed income - farming

DESCRIPTION

During database adjustment, the database value for Self-employed Farm Income (idisefm) is always multiplied by this value.

GFISENF   Growth Factor: Self-employed income - non-farming

DESCRIPTION

During database adjustment, the database value for Self-employed Non-farm Income (idisenf) is always multiplied by this growth factor.

GFITC   Growth Factor: Federal investment tax credits (412)

DESCRIPTION

During database adjustment, the database value for Federal Investment Tax Credit (iditc) is always multiplied by this value.

GFITOTH   Growth Factor: Other non-government income (taxable)

DESCRIPTION

During database adjustment, the database value for Taxable Other Income (iditoth) is always multiplied by this value.

GFITRRSP   Growth Factor: Taxable RRSP withdrawals

DESCRIPTION

The value for Taxable RRSP withdrawals (iditrrsp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFIWORKC   Growth Factor: Worker's compensation

DESCRIPTION

The value for Workers compensation benefits (idiworkc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFLABTXG   Growth Factor: Labour funds tax credit (414)

DESCRIPTION

The value for the Labour Funds Tax Credit (idlabtxg) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFMEDGRO Growth Factor: Medical expenses, gross (330)

DESCRIPTION

The value for Gross Medical Expenses (idmedgro) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFMINCAR   Growth Factor: Minimum tax carryover (504)

DESCRIPTION

The value for Minimum Tax Carryover (idmincar) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFMOVEXP Growth Factor: Imputed moving expenses (219)

DESCRIPTION

The value for Imputed Moving Expenses (idmovexp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFMSCHPD   Growth Factor: Manitoba school taxes paid

DESCRIPTION

The value for Manitoba school taxes paid (idmschpd) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFNCALN   Adjustment Factor: Negative change in assets and liabilities

DESCRIPTION

When CTFLAG is set to 1, the negative database values for Net Change in Assets and Liabilities (Savings) (fxncal) are always multiplied by this factor. This allows for the growth from a base year to represent current year values.

GFNCALP   Adjustment Factor: Positive change in assets and liabilities

DESCRIPTION

When CTFLAG is set to 1, the positive database values for Net Change in Assets and Liabilities (Savings) (fxncal) are always multiplied by this factor. This allows for the growth from a base year to represent current year values.

GFNCLOS   Growth Factor: Allowable other years non-capital loss (252)

DESCRIPTION

During database adjustment, the database value for Other Years Non-Capital Losses (idnclos) is always multiplied by this value.

GFNES   Adjustment Factor: Not elsewhere stated

DESCRIPTION

When CTFLAG is set to 1, the database value of household expenditures not included in other defined expenditure Categories (fxnes) is always multiplied by this factor. This allows for the growth from a base year to represent current year values.

GFNORTH   Growth Factor: Northern deductions (255)

DESCRIPTION

The value for Northern Deductions (idnorth) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFOTHDED   Growth Factor: Other deductions from total income (232)

DESCRIPTION

The value for Other Deductions from Total Income (idothded) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFOTHPE   Growth Factor: Other dependant exemptions (305)

DESCRIPTION

During database adjustment, the database value for Other Personal Exemptions (idothpe) is always multiplied by this value.

GFPARTLO   Growth Factor: Limited partnership losses (251)

DESCRIPTION

The value for Limited Partnership Losses (idpartlo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPOLCON   Growth Factor: Federal political contributions (409)

DESCRIPTION

The value for Federal Political Contributions (idpolcon) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPROPTX   Growth Factor: Net property taxes paid (556)

DESCRIPTION

The value Net Property Taxes Paid (idproptx) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPRTAX   Adjustment Factor: Property tax

DESCRIPTION

When CTFLAG is set to 1, the database value of household Property Tax (fxprtax) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPRVFTC   Growth Factor: Provincial foreign tax credit (Form T2036)

DESCRIPTION

The value for the Provincial Foreign Tax Credit (idprvftc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPRVPOL   Growth Factor: Provincial political contributions (565)

DESCRIPTION

The value for Provincial Political Contributions (idprvpol) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPURPRC   Adjustment Factor: Purchase price of home

DESCRIPTION

When CTFLAG is set to 1, the database value of purchase price of a home (fxpurprc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPVPEN   Adjustment Factor: Private pension plan contributions

DESCRIPTION

When CTFLAG is set to 1, the database value of household Private Pension Plan Contributions (fxpvpen) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFRECOM   Adjustment Factor: Real estate commissions

DESCRIPTION

When CTFLAG is set to 1, the database value of household Real Estate Commissions (fxrecom) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFRENTPD   Growth Factor: Total rental payments (555)

DESCRIPTION

The value for Total Rental Payments (idrentpd) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFREPR   Adjustment Factor: Repairs paid

DESCRIPTION

When CTFLAG is set to 1, the database value of household expenditure on repairs and maintenance of the principal residence (fxrepr) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFRFEES   Adjustment Factor: Registration and license fees

DESCRIPTION

When CTFLAG is set to 1, the database value of household Registration and License Fees (fxrfees) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFRPP   Growth Factor: Registered pension plan contributions (207)

DESCRIPTION

During database adjustment, the database value for RPP Contributions (idrpp) is always multiplied by this value.

GFRRSP   Growth Factor: RRSP contributions (208)

DESCRIPTION

During database adjustment, the database T1 imputed value for RRSP Contributions (idrrsp) is always multiplied by this value.

GFRRSPT   Adjustment Factor: Total RRSP contributions (SHS)

DESCRIPTION

When CTFLAG is set to 1, the database value of household expenditure on Registered Retirement Savings Plans as reported in the SHS survey (fxrrspt) is always multiplied by this factor. This allows for the growth from a base year to represent current year values.

GFSAPRED   Growth Factor: Predicted benefits from Social Assistance

DESCRIPTION

The value for Predicted amount of SA received (idsapred) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFSELPRC   Adjustment Factor: Selling price of home

DESCRIPTION

When CTFLAG is set to 1, the database value of selling price of a home (fxselprc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFSTKDED   Growth Factor: Stock option deduction (249)

DESCRIPTION

The value for the Stock Option Deduction (idstkded) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFTPTAX   Adjustment Factor: Transfer of property taxes

DESCRIPTION

When CTFLAG is set to 1, the database value of household Transfer of Property Taxes (fxtptax) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFTUITN   Growth Factor: Tuition fees (320)

DESCRIPTION

During database adjustment, the database value for Tuition Fees (idtuitn) is always multiplied by this value.

GFUIC   Adjustment Factor: UI contributions

DESCRIPTION

When CTFLAG is set to 1, the database value of household expenditure on Unemployment Insurance Contributions (fxuic) is always multiplied by this factor.

GFUIPRED   Growth Factor: Predicted benefits from UI

DESCRIPTION

The value for Predicted amount of UI received (iduipred) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GISBE1   Breakeven for GIS one pensioner couple

DESCRIPTION

GISBE1 represents the level of family income at which the GIS benefits of a pensioner married to a non-pensioner have been reduced to exactly zero. This is a derived parameter calculated in mpc.cpp. The figure is calculated as a fixed relationship to other input parameters as follows.

GISBE1 = BGISS / GISRRM + BOAS + GISRLS;

CROSS REFERENCE

Function   **Description**

mpc   Calculate derived model parameters and do edits

GISBE2   Breakeven for GIS/SPA couple

DESCRIPTION

This is a derived parameter calculated in mpc.cpp. GISBE2 represents the level of family income at which the combined GIS and SPA benefits of a pensioner married to a SPA recipient have been reduced to exactly zero.

GISBE2 = (BGISM * 2) / (GISRRM*2) + BOAS / SPAOASRR + GISRLM

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly
mpc	Calculate derived model parameters and do edits

GISCT   GIS take-up rate: pensioner couple by benefit level [benefit,rate]

DESCRIPTION

Probability by GIS benefit level group of a married two OAS pensioner family applying for the Guaranteed Income Supplement. These probabilities are applied only when the parameter GISTURFLAG is set to 1.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

VALUES

File/Year		Value		Source
ba91.mpr:	3		[Rows]	Special Tabulation
0	0.503	(0.0002)		
810	0.683	(0.0003)		
2018	1.000	(0.0003)		
ba92.mpr:	3		[Rows]	Special Tabulation
0	0.503	(0.0002)		
823	0.683	(0.0003)		
2049	1.000	(0.0003)		
ba93.mpr:	3		[Rows]	Special Tabulation

```
         0    0.503   (0.0002)
       837    0.683   (0.0003)
      2086    1.000   (0.0003)
ba94.mpr:      3           [Rows]    Special Tabulation
         0    0.503   (0.0002)
       839    0.683   (0.0003)
      2090    1.000   (0.0003)
ba95.mpr:      3           [Rows]    Special Tabulation
         0    0.503   (0.0002)
       857    0.683   (0.0002)
      2135    1.000   (0.0002)
ba96.mpr:      3           [Rows]    Special Tabulation
         0    0.503   (0.0002)
       871    0.683   (0.0002)
      2170    1.000   (0.0002)
ba97.mpr:      3           [Rows]    Special Tabulation
         0    0.503   (0.0002)
       885    0.683   (0.0002)
      2205    1.000   (0.0002)
ba98.mpr:      3           [Rows]    Special Tabulation
         0    0.503   (0.0002)
       893    0.683   (0.0002)
      2225    1.000   (0.0002)
ba99.mpr:      3           [Rows]    Special Tabulation
         0    0.503   (0.0002)
       909    0.683   (0.0002)
      2264    1.000   (0.0002)
ba00.mpr:      3           [Rows]    Special Tabulation
         0    0.503   (0.0002)
       934    0.683   (0.0002)
      2326    1.000   (0.0002)
ba01.mpr:      3           [Rows]    Special Tabulation
         0    0.503   (0.0002)
       957    0.683   (0.0002)
      2385    1.000   (0.0002)
ba02.mpr:      3           [Rows]    Special Tabulation
         0    0.503   (0.0002)
       979    0.683   (0.0002)
      2438    1.000   (0.0002)
ba03.mpr:      3           [Rows]    Special Tabulation
         0    0.503   (0.0002)
      1006    0.683   (0.0002)
      2506    1.000   (0.0002)
ba04.mpr:      3           [Rows]    Special Tabulation
         0    0.503   (0.0002)
      1025    0.683   (0.0002)
      2553    1.000   (0.0002)
```

```
ba05.mpr:      3           [Rows]    Special Tabulation
           0    0.503    (0.0002)
        1047    0.683    (0.0002)
        2608    1.000    (0.0002)
ba06.mpr:      3           [Rows]    Special Tabulation
           0    0.503    (0.0002)
        1068    0.683    (0.0002)
        2661    1.000    (0.0002)
ba07.mpr:      3           [Rows]    Grown from ba06.mpr using
                                     CPI=1.022325
           0    0.503    (0.0002)
        1092    0.683    (0.0002)
        2720    1.000    (0.0002)
ba08.mpr:      3           [Rows]    Grown from ba07.mpr using
                                     CPI=1.020331
           0    0.503    (0.0002)
        1114    0.683    (0.0002)
        2775    1.000    (0.0002)
ba09.mpr:      3           [Rows]    Grown from ba08.mpr using
                                     CPI=1.020664
           0    0.503    (0.0002)
        1137    0.683    (0.0002)
        2832    1.000    (0.0002)
ba10.mpr:      3           [Rows]    Grown from ba09.mpr using
                                     CPI=1.020246
           0    0.503    (0.0002)
        1160    0.683    (0.0002)
        2889    1.000    (0.0002)
ba11.mpr:      3           [Rows]    Grown from ba10.mpr using
                                     CPI=1.019135
           0    0.503    (0.0002)
        1182    0.683    (0.0002)
        2944    1.000    (0.0002)
ba12.mpr:      3           [Rows]    Grown from ba11.mpr using
                                     CPI=1.020862
           0    0.503    (0.0001)
        1207    0.683    (0.0002)
        3005    1.000    (0.0002)
```

GISFLAG   Federal GIS/SPA/ESPA flag

DESCRIPTION

When this parameter is assigned a value of 1, the GIS function is executed and Federal
Guaranteed Income Supplement (imigis), Spouses Allowance and Extended Spouses

Allowance (imispa) are calculated. With a value of 0, they are not. This parameter will automatically be set to 0 if the OASFLAG parameter is not set to 1.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly
mpc	Calculate derived model parameters and do edits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1		-- Program implemented since 1967 and 1975
ba92.mpr:	1		-- Program implemented since 1967 and 1975
ba93.mpr:	1		-- Program implemented since 1967 and 1975
ba94.mpr:	1		-- Program implemented since 1967 and 1975
ba95.mpr:	1		-- Program implemented since 1967 and 1975
ba96.mpr:	1		-- Program implemented since 1967 and 1975
ba97.mpr:	1		-- Program implemented since 1967 and 1975
ba98.mpr:	1		-- Program implemented since 1967 and 1975
ba99.mpr:	1		-- Program implemented since 1967 and 1975
ba00.mpr:	1		-- Program implemented since 1967 and 1975
ba01.mpr:	1		-- Program implemented since 1967 and 1975
ba02.mpr:	1		-- Program implemented since 1967 and 1975
ba03.mpr:	1		-- Program implemented since 1967 and 1975

```
  ba04.mpr:    1                  --      Program implemented since
                          1967 and 1975
  ba05.mpr:    1                  --      Program implemented since
                          1967 and 1975
  ba06.mpr:    1                  --      Program implemented since
                          1967 and 1975
  ba07.mpr:    1                  --      Copied from ba06.mpr
  ba08.mpr:    1                  --      Copied from ba07.mpr
  ba09.mpr:    1                  --      Copied from ba08.mpr
  ba10.mpr:    1                  --      Copied from ba09.mpr
  ba11.mpr:    1                  --      Copied from ba10.mpr
  ba12.mpr:    1                  --      Copied from ba11.mpr
```

GISOASFLAG   1984 GIS top-up to OAS residence shortfall flag

DESCRIPTION

When GISOASFLAG is set to one the maximum GIS benefit for recipients of partial OAS will be increased by the difference between actual and maximum OAS benefits. This corresponds to the change in the OAS/GIS system of October 1984. (Note: While the meaning of this parameter has not changed the detailed description of it was left out of the original documentation)

CROSS REFERENCE

Function   **Description**

gis   Compute GIS/SPA for elderly

VALUES

File/Year   Value   Growth Source

```
  ba91.mpr:    1                  --      To Calculate GIS for
                          Immigrants
  ba92.mpr:    1                  --      To Calculate GIS for
                          Immigrants
```

```
ba93.mpr:     1                --     To Calculate GIS for
                          Immigrants
ba94.mpr:     1                --     To Calculate GIS for
                          Immigrants
ba95.mpr:     1                --     To Calculate GIS for
                          Immigrants
ba96.mpr:     1                --     To Calculate GIS for
                          Immigrants
ba97.mpr:     1                --     To Calculate GIS for
                          Immigrants
ba98.mpr:     1                --     To Calculate GIS for
                          Immigrants
ba99.mpr:     1                --     To Calculate GIS for
                          immigrants
ba00.mpr:     1                --     To Calculate GIS for
                          Immigrants
ba01.mpr:     1                --     To Calculate GIS for
                          Immigrants
ba02.mpr:     1                --     To Calculate GIS for
                          Immigrants
ba03.mpr:     1                --     To Calculate GIS for
                          Immigrants
ba04.mpr:     1                --     To Calculate GIS for
                          Immigrants
ba05.mpr:     1                --     To Calculate GIS for
                          Immigrants
ba06.mpr:     1                --     To Calculate GIS for
                          Immigrants
ba07.mpr:     1                --     Copied from ba06.mpr
ba08.mpr:     1                --     Copied from ba07.mpr
ba09.mpr:     1                --     Copied from ba08.mpr
ba10.mpr:     1                --     Copied from ba09.mpr
ba11.mpr:     1                --     Copied from ba10.mpr
ba12.mpr:     1                --     Copied from ba11.mpr
```

GISOT   GIS take-up rate: one pensioner couple by benefit level [benefit,rate]

DESCRIPTION

The probability by GIS benefit level group of applying for the Guaranteed Income
Supplement for a married OAS pensioner whose spouse is not eligible for OAS, GIS or SPA.
These probabilities are applied only when GISTURFLAG is set to 1.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

VALUES

File/Year		Value	Source	
ba91.mpr:	2		[Rows]	Special Tabulation
	0	1.000	(0.0000)	
	4758	1.000	(0.0000)	
ba92.mpr:	2		[Rows]	Special Tabulation
	0	1.000	(0.0000)	
	4831	1.000	(0.0000)	
ba93.mpr:	2		[Rows]	Special Tabulation
	0	1.000	(0.0000)	
	4918	1.000	(0.0000)	
ba94.mpr:	2		[Rows]	Special Tabulation
	0	1.000	(0.0000)	
	4927	1.000	(0.0000)	
ba95.mpr:	2		[Rows]	Special Tabulation
	0	1.000	(0.0000)	
	5034	1.000	(0.0000)	
ba96.mpr:	2		[Rows]	Special Tabulation
	0	1.000	(0.0000)	
	5116	1.000	(0.0000)	
ba97.mpr:	2		[Rows]	Special Tabulation
	0	1.000	(0.0000)	
	5198	1.000	(0.0000)	
ba98.mpr:	2		[Rows]	Special Tabulation
	0	1.000	(0.0000)	
	5246	1.000	(0.0000)	
ba99.mpr:	2		[Rows]	Special Tabulation
	0	1.000	(0.0000)	
	5338	1.000	(0.0000)	
ba00.mpr:	2		[Rows]	Special Tabulation
	0	1.000	(0.0000)	
	5483	1.000	(0.0000)	
ba01.mpr:	2		[Rows]	Special Tabulation

```
         0     1.000    (0.0000)
      5623     1.000    (0.0000)
ba02.mpr:      2          [Rows]    Special Tabulation
         0     1.000    (0.0000)
      5749     1.000    (0.0000)
ba03.mpr:      2          [Rows]    Special Tabulation
         0     1.000    (0.0000)
      5908     1.000    (0.0000)
ba04.mpr:      2          [Rows]    Special Tabulation
         0     1.000    (0.0000)
      6019     1.000    (0.0000)
ba05.mpr:      2          [Rows]    Special Tabulation
         0     1.000    (0.0000)
      6150     1.000    (0.0000)
ba06.mpr:      2          [Rows]    Special Tabulation
         0     1.000    (0.0000)
      6276     1.000    (0.0000)
ba07.mpr:      2          [Rows]    Grown from ba06.mpr using
                             CPI=1.022325
         0     1.000    (0.0000)
      6416     1.000    (0.0000)
ba08.mpr:      2          [Rows]    Grown from ba07.mpr using
                             CPI=1.020331
         0     1.000    (0.0000)
      6546     1.000    (0.0000)
ba09.mpr:      2          [Rows]    Grown from ba08.mpr using
                             CPI=1.020664
         0     1.000    (0.0000)
      6681     1.000    (0.0000)
ba10.mpr:      2          [Rows]    Grown from ba09.mpr using
                             CPI=1.020246
         0     1.000    (0.0000)
      6816     1.000    (0.0000)
ba11.mpr:      2          [Rows]    Grown from ba10.mpr using
                             CPI=1.019135
         0     1.000    (0.0000)
      6946     1.000    (0.0000)
ba12.mpr:      2          [Rows]    Grown from ba11.mpr using
                             CPI=1.020862
         0     1.000    (0.0000)
      7091     1.000    (0.0000)
```

DESCRIPTION

The level of previous year annual family income above which the GIS starts to be paid at a reduced rate for a married OAS pensioner whose spouse is also an OAS pensioner.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly
gist	Compute Provincial GIS top-ups for elderly
mpc	Calculate derived model parameters and do edits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	48.00	--	Redbook, 1991 Edition, p. X7
ba92.mpr:	48.00	0.0%	Redbook, 1992 Edition, p. X7
ba93.mpr:	48.00	0.0%	Redbook, 1993 Edition, p. X7
ba94.mpr:	48.00	0.0%	Redbook, 1994 Edition, p. X.7
ba95.mpr:	48.00	0.0%	Redbook, 1996 Edition, p. X.7
ba96.mpr:	48.00	0.0%	Redbook, 1996 Edition, p. X.7
ba97.mpr:	48.00	0.0%	Redbook, 1996 Edition, p. X.7
ba98.mpr:	48.00	0.0%	Redbook, 1998 Edition, p. X.7
ba99.mpr:	48.00	0.0%	Redbook, 1998 Edition - Page X7a.
ba00.mpr:	48.00	0.0%	Redbook, 1998 Edition, p. X.7
ba01.mpr:	48.00	0.0%	Old Age Security Act

```
ba02.mpr:      48.00        0.0%   Old Age Security Act,
                             Section 10 and Regulations
ba03.mpr:      48.00        0.0%   Old Age Security Act
ba04.mpr:      48.00        0.0%   Old Age Security Act
ba05.mpr:      48.00        0.0%   Old Age Security Act
ba06.mpr:      48.00        0.0%   Old Age Security Act
ba07.mpr:      48.00        0.0%   Grown from ba06.mpr using
                             NONE=1.0000
ba08.mpr:      48.00        0.0%   Grown from ba07.mpr using
                             NONE=1.0000
ba09.mpr:      48.00        0.0%   Grown from ba08.mpr using
                             NONE=1.0000
ba10.mpr:      48.00        0.0%   Grown from ba09.mpr using
                             NONE=1.0000
ba11.mpr:      48.00        0.0%   Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:      48.00        0.0%   Grown from ba11.mpr using
                             NONE=1.0000
```

GISRLS   Basic GIS reduction level: single pensioners

DESCRIPTION

The level of previous year annual income of a single OAS pensioner above which the GIS
starts to be paid at a reduced rate.

CROSS REFERENCE

Function   **Description**

gis   Compute GIS/SPA for elderly
mpc   Calculate derived model parameters and do edits

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      24.00          --     Redbook, 1991 Edition, p. X7
```

```
ba92.mpr:      24.00        0.0%   Redbook, 1992 Edition, p. X7
ba93.mpr:      24.00        0.0%   Redbook, 1993 Edition, p. X7
ba94.mpr:      24.00        0.0%   Redbook, 1994 Edition, p.
                                   X.7
ba95.mpr:      24.00        0.0%   Redbook, 1996 Edition, p.
                                   X.7
ba96.mpr:      24.00        0.0%   Redbook, 1996 Edition, p.
                                   X.7
ba97.mpr:      24.00        0.0%   Redbook, 1996 Edition, p.
                                   X.7
ba98.mpr:      24.00        0.0%   Redbook, 1998 Edition, p.
                                   X.7
ba99.mpr:      24.00        0.0%   Redbook, 1998 Edition - Page
                                   X7.
ba00.mpr:      24.00        0.0%   Redbook, 1998 Edition, p.
                                   X.7
ba01.mpr:      24.00        0.0%   Old Age Security Act
ba02.mpr:      24.00        0.0%   Old Age Security Act,
                                   Section 10 and Regulations
ba03.mpr:      24.00        0.0%   Old Age Security Act
ba04.mpr:      24.00        0.0%   Old Age Security Act
ba05.mpr:      24.00        0.0%   Old Age Security Act
ba06.mpr:      24.00        0.0%   Old Age Security Act
ba07.mpr:      24.00        0.0%   Grown from ba06.mpr using
                                   NONE=1.0000
ba08.mpr:      24.00        0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:      24.00        0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:      24.00        0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:      24.00        0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:      24.00        0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

GISRRM   Basic GIS reduction rate: married pensioners

DESCRIPTION

Guaranteed Income Supplement reduction rate for married pensioners.

CROSS REFERENCE

Function   **Description**

gis   Compute GIS/SPA for elderly
mpc   Calculate derived model parameters and do edits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.25000	--	Redbook, 1991 Edition, p. X7
ba92.mpr:	0.25000	0.0%	Redbook, 1992 Edition, p. X7
ba93.mpr:	0.25000	0.0%	Redbook, 1993 Edition, p. X7
ba94.mpr:	0.25000	0.0%	Redbook, 1994 Edition, p. X.7
ba95.mpr:	0.25000	0.0%	Redbook, 1996 Edition, p. X.7
ba96.mpr:	0.25000	0.0%	Redbook, 1996 Edition, p. X.7
ba97.mpr:	0.25000	0.0%	Redbook, 1996 Edition, p. X.7
ba98.mpr:	0.25000	0.0%	Redbook, 1998 Edition, p. X.7
ba99.mpr:	0.25000	0.0%	Redbook, 1998 Edition - Page X7.
ba00.mpr:	0.25000	0.0%	Redbook, 1998 Edition, p. X.7
ba01.mpr:	0.25000	0.0%	Old Age Security Act
ba02.mpr:	0.25000	0.0%	Old Age Security Act, Section 10 and Regulations
ba03.mpr:	0.25000	0.0%	Old Age Security Act
ba04.mpr:	0.25000	0.0%	Old Age Security Act
ba05.mpr:	0.25000	0.0%	Old Age Security Act
ba06.mpr:	0.25000	0.0%	Old Age Security Act
ba07.mpr:	0.25000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.25000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.25000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.25000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.25000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.25000	0.0%	Copied from ba11.mpr

DESCRIPTION

Guaranteed Income Supplement reduction rate for single pensioners.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.50000	--	Redbook, 1991 Edition, p. X7
ba92.mpr:	0.50000	0.0%	Redbook, 1992 Edition, p. X7
ba93.mpr:	0.50000	0.0%	Redbook, 1993 Edition, p. X7
ba94.mpr:	0.50000	0.0%	Redbook, 1994 Edition, p. X.7
ba95.mpr:	0.50000	0.0%	Redbook, 1996 Edition, p. X.7
ba96.mpr:	0.50000	0.0%	Redbook, 1996 Edition, p. X.7
ba97.mpr:	0.50000	0.0%	Redbook, 1996 Edition, p. X.7
ba98.mpr:	0.50000	0.0%	Redbook, 1998 Edition, p. X.7
ba99.mpr:	0.50000	0.0%	Redbook, 1998 Edition - Page X7.
ba00.mpr:	0.50000	0.0%	Redbook, 1998 Edition, p. X.7
ba01.mpr:	0.50000	0.0%	Old Age Security Act
ba02.mpr:	0.50000	0.0%	Old Age Security Act, Section 10 and Regulations
ba03.mpr:	0.50000	0.0%	Old Age Security Act

```
ba04.mpr:      0.50000      0.0%   Old Age Security Act
ba05.mpr:      0.50000      0.0%   Old Age Security Act
ba06.mpr:      0.50000      0.0%   Old Age Security Act
ba07.mpr:      0.50000      0.0%   Copied from ba06.mpr
ba08.mpr:      0.50000      0.0%   Copied from ba07.mpr
ba09.mpr:      0.50000      0.0%   Copied from ba08.mpr
ba10.mpr:      0.50000      0.0%   Copied from ba09.mpr
ba11.mpr:      0.50000      0.0%   Copied from ba10.mpr
ba12.mpr:      0.50000      0.0%   Copied from ba11.mpr
```

GISST — GIS take-up rate: single pensioner by benefit level [benefit,rate]

DESCRIPTION

Probability by GIS benefit level group of a single OAS pensioner applying for the
Guaranteed Income Supplement. These probabilities are applied only when GISTURFLAG
is set to 1.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

VALUES

File/Year		Value	Source	
ba91.mpr:	2		[Rows]	Special Tabulation
0	0.661	(0.0003)		
1235	1.000	(0.0003)		
ba92.mpr:	2		[Rows]	Special Tabulation
0	0.661	(0.0003)		
1254	1.000	(0.0003)		
ba93.mpr:	2		[Rows]	Special Tabulation
0	0.661	(0.0003)		
1277	1.000	(0.0003)		
ba94.mpr:	2		[Rows]	Special Tabulation

```
        0    0.661   (0.0003)
     1279    1.000   (0.0003)
ba95.mpr:    2          [Rows]   Special Tabulation
        0    0.661   (0.0003)
     1307    1.000   (0.0003)
ba96.mpr:    2          [Rows]   Special Tabulation
        0    0.661   (0.0003)
     1328    1.000   (0.0003)
ba97.mpr:    2          [Rows]   Special Tabulation
        0    0.661   (0.0003)
     1350    1.000   (0.0003)
ba98.mpr:    2          [Rows]   Special Tabulation
        0    0.661   (0.0002)
     1362    1.000   (0.0002)
ba99.mpr:    2          [Rows]   Special Tabulation
        0    0.661   (0.0002)
     1386    1.000   (0.0002)
ba00.mpr:    2          [Rows]   Special Tabulation
        0    0.661   (0.0002)
     1424    1.000   (0.0002)
ba01.mpr:    2          [Rows]   Special Tabulation
        0    0.661   (0.0002)
     1460    1.000   (0.0002)
ba02.mpr:    2          [Rows]   Special Tabulation
        0    0.661   (0.0002)
     1493    1.000   (0.0002)
ba03.mpr:    2          [Rows]   Special Tabulation
        0    0.661   (0.0002)
     1534    1.000   (0.0002)
ba04.mpr:    2          [Rows]   Special Tabulation
        0    0.661   (0.0002)
     1563    1.000   (0.0002)
ba05.mpr:    2          [Rows]   Special Tabulation
        0    0.661   (0.0002)
     1597    1.000   (0.0002)
ba06.mpr:    2          [Rows]   Special Tabulation
        0    0.661   (0.0002)
     1630    1.000   (0.0002)
ba07.mpr:    2          [Rows]   Grown from ba06.mpr using
                            CPI=1.022325
        0    0.661   (0.0002)
     1666    1.000   (0.0002)
ba08.mpr:    2          [Rows]   Grown from ba07.mpr using
                            CPI=1.020331
        0    0.661   (0.0002)
     1700    1.000   (0.0002)
```

```
 ba09.mpr:     2          [Rows]   Grown from ba08.mpr using
                                    CPI=1.020664
         0    0.661    (0.0002)
      1735    1.000    (0.0002)
 ba10.mpr:     2          [Rows]   Grown from ba09.mpr using
                                    CPI=1.020246
         0    0.661    (0.0002)
      1770    1.000    (0.0002)
 ba11.mpr:     2          [Rows]   Grown from ba10.mpr using
                                    CPI=1.019135
         0    0.661    (0.0002)
      1804    1.000    (0.0002)
 ba12.mpr:     2          [Rows]   Grown from ba11.mpr using
                                    CPI=1.020862
         0    0.661    (0.0002)
      1842    1.000    (0.0002)
```

GISTFLAG   Provincial GIS top-up flag

DESCRIPTION

When this parameter is assigned a value of 1, the six Provincial GIS Supplementation
programs are activated. With a value of 0, they are not. This parameter will automatically be
set to 0 (in mpc.c) if the GISFLAG parameter is set to 0.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly
mpc	Calculate derived model parameters and do edits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Activate six Provincial GIS Supplementation Programs

```
ba92.mpr:     1              --      Activate six Provincial GIS
                                  Supplementation Programs
ba93.mpr:     1              --      Activate six Provincial GIS
                                  Supplementation programs
ba94.mpr:     1              --      Activate six Provincial GIS
                                  Supplementation programs
ba95.mpr:     1              --      Activate six Provincial GIS
                                  Supplementation programs
ba96.mpr:     1              --      Activate six Provincial GIS
                                  Supplementation programs
ba97.mpr:     1              --      Activate six Provincial GIS
                                  Supplementation programs
ba98.mpr:     1              --      Activate six Provincial GIS
                                  Supplementation programs
ba99.mpr:     1              --      Activate Provincial GIS
                                  Supplementation programs
ba00.mpr:     1              --      Activate Provincial GIS
                                  Supplementation programs
ba01.mpr:     1              --      Activate Provincial GIS
                                  Supplementation programs
ba02.mpr:     1              --      Activate Provincial GIS
                                  Supplementation programs
ba03.mpr:     1              --      Activate Provincial GIS
                                  Supplementation programs
ba04.mpr:     1              --      Activate Provincial GIS
                                  Supplementation programs
ba05.mpr:     1              --      Activate Provincial GIS
                                  Supplementation programs
ba06.mpr:     1              --      Activate Provincial GIS
                                  Supplementation programs
ba07.mpr:     1              --      Copied from ba06.mpr
ba08.mpr:     1              --      Copied from ba07.mpr
ba09.mpr:     1              --      Copied from ba08.mpr
ba10.mpr:     1              --      Copied from ba09.mpr
ba11.mpr:     1              --      Copied from ba10.mpr
ba12.mpr:     1              --      Copied from ba11.mpr
```

GISTURFLAG   GIS take-up flag: apply 5 take-up tables

DESCRIPTION

When this parameter is assigned a value of 1, the five GIS Take-up rate tables are applied
(i.e. GISST etc.). With a value of 0, they are not.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	NHW Special Tabulation
ba92.mpr:	1	--	NHW Special Tabulation
ba93.mpr:	1	--	NHW Special Tabulation
ba94.mpr:	1	--	NHW Special Tabulation
ba95.mpr:	1	--	NHW Special Tabulation
ba96.mpr:	1	--	NHW Special Tabulation
ba97.mpr:	1	--	NHW Special Tabulation
ba98.mpr:	1	--	NHW Special Tabulation
ba99.mpr:	1	--	NHW Special Tabulation
ba00.mpr:	1	--	NHW Special Tabulation
ba01.mpr:	1	--	NHW Special Tabulation
ba02.mpr:	1	--	NHW Special Tabulation
ba03.mpr:	1	--	FLAG
ba04.mpr:	1	--	FLAG
ba05.mpr:	1	--	FLAG
ba06.mpr:	1	--	FLAG
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

GSTAC   GST additional credit amount

DESCRIPTION

The maximum additional amount of sales tax credit received by lone parents and single persons. This increment to the sales tax credit only applies in the years 1991 and beyond.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	100.00	--	Federal Income Tax 1991 – Schedule T1 GSTC 1991
ba92.mpr:	105.00	5.0%	Federal Income Tax 1992 – Guide p. 10
ba93.mpr:	105.00	0.0%	Federal Income Tax 1993 – Guide p. 10
ba94.mpr:	105.00	0.0%	Federal Income Tax 1994 – Guide p. 9
ba95.mpr:	105.00	0.0%	Federal Income Tax 1995 – Guide p. 9
ba96.mpr:	105.00	0.0%	Federal Income Tax 1996 – Guide p. 9
ba97.mpr:	105.00	0.0%	Federal Income Tax 1997 – Guide p. 14
ba98.mpr:	105.00	0.0%	Federal Income Tax 1998 – Guide p. 13
ba99.mpr:	105.00	0.0%	1999 Federal Budget – page 199
ba00.mpr:	107.00	1.9%	GST/HST Calculation Sheet
ba01.mpr:	109.00	1.9%	GST/HST Calculation Sheet
ba02.mpr:	112.00	2.8%	GST/HST Calculation Sheet
ba03.mpr:	114.00	1.8%	GST/HST Calculation Sheet

```
ba04.mpr:     118.00      3.5%   GST/HST Calculation Sheet -
                                 July 2004
ba05.mpr:     120.00      1.7%   GST/HST Calculation Sheet -
                                 July 2005
ba06.mpr:     122.00      1.7%   GST/HST Calculation Sheet -
                                 July 2006
ba07.mpr:     125.00      2.5%   GST/HST Calculation Sheet -
                                 July 2007
ba08.mpr:     127.54      2.0%   Grown from ba07.mpr using
                                 CPI=1.020331
ba09.mpr:     130.18      2.1%   Grown from ba08.mpr using
                                 CPI=1.020664
ba10.mpr:     132.82      2.0%   Grown from ba09.mpr using
                                 CPI=1.020246
ba11.mpr:     135.36      1.9%   Grown from ba10.mpr using
                                 CPI=1.019135
ba12.mpr:     138.18      2.1%   Grown from ba11.mpr using
                                 CPI=1.020862
```

GSTACP — GST additional credit amount for 1st half of year

DESCRIPTION

The maximum additional amount of sales tax credit received by lone parents and single persons. This increment to the sales tax credit only applies in the years 1991 and beyond.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txfstc   Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	100.00	--	Federal Income Tax 1991 - Schedule T1 GSTC 1991
ba93.mpr:	105.00	5.0%	Federal Income Tax 1992 - Guide p. 10
ba94.mpr:	105.00	0.0%	Federal Income Tax 1993 - Guide p. 10
ba95.mpr:	105.00	0.0%	Federal Income Tax 1994 - Guide p. 9
ba96.mpr:	105.00	0.0%	Federal Income Tax 1995 - Guide p. 9
ba97.mpr:	105.00	0.0%	Federal Income Tax 1996 - Guide p. 9
ba98.mpr:	105.00	0.0%	Federal Income Tax 1997 - Guide p. 14
ba99.mpr:	105.00	0.0%	Federal Income Tax 1998 - Guide p. 13
ba00.mpr:	105.00	0.0%	1999 Federal Budget - page 199
ba01.mpr:	107.00	1.9%	GST/HST Calculation Sheet
ba02.mpr:	109.00	1.9%	GST/HST Calculation Sheet
ba03.mpr:	112.00	2.8%	GST/HST Calculation Sheet
ba04.mpr:	114.00	1.8%	GST/HST Calculation Sheet
ba05.mpr:	118.00	3.5%	GST/HST Calculation Sheet - July 2004
ba06.mpr:	120.00	1.7%	GST/HST Calculation Sheet - July 2005
ba07.mpr:	122.00	1.7%	GST/HST Calculation Sheet - July 2006
ba08.mpr:	125.00	2.5%	GST/HST Calculation Sheet - July 2007
ba09.mpr:	127.54	2.0%	Grown from ba08.mpr using CPILAG=1.020331
ba10.mpr:	130.18	2.1%	Grown from ba09.mpr using CPILAG=1.020664
ba11.mpr:	132.82	2.0%	Grown from ba10.mpr using CPILAG=1.020246
ba12.mpr:	135.36	1.9%	Grown from ba11.mpr using CPILAG=1.019135

DESCRIPTION

The rate applied to net income to calculate the additional sales tax credit received by single persons and lone parents. This calculation only applies to the years 1991 and beyond. When GSTASPFLAG is set to 1, then single parents get the full amount (GSTAC).

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.02000	--	Federal Income Tax 1991 – Schedule T1 GSTC 1991
ba92.mpr:	0.02000	0.0%	Federal Income Tax 1992 – Guide p. 10
ba93.mpr:	0.02000	0.0%	Federal Income Tax 1993 – Guide p. 10
ba94.mpr:	0.02000	0.0%	Federal Income Tax 1994 – Guide p. 9
ba95.mpr:	0.02000	0.0%	Federal Income Tax 1995 – Guide p. 9
ba96.mpr:	0.02000	0.0%	Federal Income Tax 1996 – Guide p. 9

```
ba97.mpr:     0.02000      0.0%   Federal Income Tax 1997 –
                                  Guide p. 14
ba98.mpr:     0.02000      0.0%   Federal Income Tax 1998 –
                                  Guide p. 13
ba99.mpr:     0.02000      0.0%   1999 Federal Budget – page
                                  199
ba00.mpr:     0.02000      0.0%   GST/HST Calculation Sheet
ba01.mpr:     0.02000      0.0%   GST/HST Calculation Sheet
ba02.mpr:     0.02000      0.0%   GST/HST Calculation Sheet
ba03.mpr:     0.02000      0.0%   GST/HST Calculation Sheet
ba04.mpr:     0.02000      0.0%   GST/HST Calculation Sheet
ba05.mpr:     0.02000      0.0%   GST/HST Calculation Sheet
ba06.mpr:     0.02000      0.0%   GST/HST Calculation Sheet –
                                  July 2006
ba07.mpr:     0.02000      0.0%   GST/HST Calculation Sheet –
                                  July 2007
ba08.mpr:     0.02000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.02000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.02000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.02000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.02000      0.0%   Copied from ba11.mpr
```

GSTARP   GST additional credit rate of net income for 1st half of year

DESCRIPTION

The rate applied to net income to calculate the additional sales tax credit received by single persons and lone parents. This calculation only applies to the years 1991 and beyond. When GSTASPFLAGP is set to 1, then single parents get the full amount (GSTACP).

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txfstc   Compute federal sales tax credit

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:       0.00000          --    Not in effect
 ba92.mpr:       0.02000          --    Federal Income Tax 1991 -
                                        Schedule T1 GSTC 1991
 ba93.mpr:       0.02000         0.0%   Federal Income Tax 1992 -
                                        Guide p. 10
 ba94.mpr:       0.02000         0.0%   Federal Income Tax 1993 -
                                        Guide p. 10
 ba95.mpr:       0.02000         0.0%   Federal Income Tax 1994 -
                                        Guide p. 9
 ba96.mpr:       0.02000         0.0%   Federal Income Tax 1995 -
                                        Guide p. 9
 ba97.mpr:       0.02000         0.0%   Federal Income Tax 1996 -
                                        Guide p. 9
 ba98.mpr:       0.02000         0.0%   Federal Income Tax 1997 -
                                        Guide p. 14
 ba99.mpr:       0.02000         0.0%   Federal Income Tax 1998 -
                                        Guide p. 13
 ba00.mpr:       0.02000         0.0%   1999 Federal Budget - page
                                        199
 ba01.mpr:       0.02000         0.0%   GST/HST Calculation Sheet
 ba02.mpr:       0.02000         0.0%   GST/HST Calculation Sheet
 ba03.mpr:       0.02000         0.0%   GST/HST Calculation Sheet
 ba04.mpr:       0.02000         0.0%   GST/HST Calculation Sheet
 ba05.mpr:       0.02000         0.0%   GST/HST Calculation Sheet
 ba06.mpr:       0.02000         0.0%   GST/HST Calculation Sheet
 ba07.mpr:       0.02000         0.0%   GST/HST Calculation Sheet -
                                        July 2006
 ba08.mpr:       0.02000         0.0%   GST/HST Calculation Sheet -
                                        July 2007
 ba09.mpr:       0.02000         0.0%   Copied from ba08.mpr
 ba10.mpr:       0.02000         0.0%   Copied from ba09.mpr
```

```
ba11.mpr:     0.02000       0.0%   Copied from ba10.mpr
ba12.mpr:     0.02000       0.0%   Copied from ba11.mpr
```

GSTASPFLAG   Maximum GST additional credit for single parents flag

DESCRIPTION

When GSTASPFLAG is set to 1, then single parents get the full GST additional credit amount (GSTAC). Otherwise the amount is reduced by a rate GSTAR for income over the basic exemption (GSTAXM).

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect

```
 ba99.mpr:     1                  --    1999 Federal Budget - page
                                       199
 ba00.mpr:     1                  --    GST/HST Calculation Sheet
 ba01.mpr:     1                  --    GST/HST Calculation Sheet
 ba02.mpr:     1                  --    GST/HST Calculation Sheet
 ba03.mpr:     1                  --    GST/HST Calculation Sheet
 ba04.mpr:     1                  --    GST/HST Calculation Sheet
 ba05.mpr:     1                  --    GST/HST Calculation Sheet
 ba06.mpr:     1                  --    GST/HST Calculation Sheet -
                                       July 2006
 ba07.mpr:     1                  --    GST/HST Calculation Sheet -
                                       July 2007
 ba08.mpr:     1                  --    Copied from ba07.mpr
 ba09.mpr:     1                  --    Copied from ba08.mpr
 ba10.mpr:     1                  --    Copied from ba09.mpr
 ba11.mpr:     1                  --    Copied from ba10.mpr
 ba12.mpr:     1                  --    Copied from ba11.mpr
```

GSTASPFLAGP Maximum GST additional credit for single parents flag for 1st half of year

DESCRIPTION

When GSTASPFLAGP is set to 1, then single parents get the full GST additional credit amount (GSTACP). Otherwise the amount is reduced by a rate GSTARP for income over the basic exemption (GSTAXMP).

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txfstc   Compute federal sales tax credit

VALUES

```
 ba91.mpr:    0              --    Not in effect
 ba92.mpr:    0              --    Not in effect
 ba93.mpr:    0              --    Not in effect
 ba94.mpr:    0              --    Not in effect
 ba95.mpr:    0              --    Not in effect
 ba96.mpr:    0              --    Not in effect
 ba97.mpr:    0              --    Not in effect
 ba98.mpr:    0              --    Not in effect
 ba99.mpr:    0              --    Not in effect
 ba00.mpr:    1              --    1999 Federal Budget - page
                                   199
 ba01.mpr:    1              --    GST/HST Calculation Sheet
 ba02.mpr:    1              --    GST/HST Calculation Sheet
 ba03.mpr:    1              --    GST/HST Calculation Sheet
 ba04.mpr:    1              --    GST/HST Calculation Sheet
 ba05.mpr:    1              --    GST/HST Calculation Sheet
 ba06.mpr:    1              --    GST/HST Calculation Sheet
 ba07.mpr:    1              --    GST/HST Calculation Sheet -
                                   July 2006
 ba08.mpr:    1              --    GST/HST Calculation Sheet -
                                   July 2007
 ba09.mpr:    1              --    Copied from ba08.mpr
 ba10.mpr:    1              --    Copied from ba09.mpr
 ba11.mpr:    1              --    Copied from ba10.mpr
 ba12.mpr:    1              --    Copied from ba11.mpr
```

GSTAXM   GST additional credit exemption

DESCRIPTION

The amount of basic personal exemption used in the calculation of the GST additional credit for single persons and lone parents. In this calculation, the additional credit is the lesser of GSTAC is reduced by the rate GSTAR for family net income over the basic exemption. When GSTASPFLAG is set to 1, the maximum credit, GSTAC, is given to single parents.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value

calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	6280.00	--	Federal Income Tax 1991
ba92.mpr:	6456.00	2.8%	Federal Income Tax 1992
ba93.mpr:	6456.00	0.0%	Federal Income Tax 1993
ba94.mpr:	6456.00	0.0%	Federal Income Tax 1994
ba95.mpr:	6456.00	0.0%	Federal Income Tax 1995
ba96.mpr:	6456.00	0.0%	Federal Income Tax 1996
ba97.mpr:	6456.00	0.0%	Federal Income Tax 1997
ba98.mpr:	6456.00	0.0%	Federal Income Tax 1998
ba99.mpr:	6456.00	0.0%	Federal Income Tax 1999
ba00.mpr:	6546.00	1.4%	GST/HST Calculation Sheet
ba01.mpr:	6710.00	2.5%	GST/HST Calculation Sheet
ba02.mpr:	6911.00	3.0%	GST/HST Calculation Sheet
ba03.mpr:	7022.00	1.6%	GST/HST Calculation Sheet
ba04.mpr:	7253.00	3.3%	GST/HST Calculation Sheet - July 2004
ba05.mpr:	7377.00	1.7%	GST/HST Calculation Sheet - July 2005
ba06.mpr:	7539.00	2.2%	GST/HST Calculation Sheet - July 2006
ba07.mpr:	7705.00	2.2%	GST/HST Calculation Sheet - July 2007
ba08.mpr:	7861.65	2.0%	Grown from ba07.mpr using CPI=1.020331
ba09.mpr:	8024.10	2.1%	Grown from ba08.mpr using CPI=1.020664

```
 ba10.mpr:      8186.56        2.0%    Grown from ba09.mpr using
                                       CPI=1.020246
 ba11.mpr:      8343.21        1.9%    Grown from ba10.mpr using
                                       CPI=1.019135
 ba12.mpr:      8517.27        2.1%    Grown from ba11.mpr using
                                       CPI=1.020862
```

GSTAXMP   GST additional credit exemption for 1st half of year

DESCRIPTION

The amount of basic personal exemption used in the calculation of the GST additional credit
for single persons and lone parents. In this calculation, the additional credit is the lesser of
GSTACP is reduced by the rate GSTARP for family net income over the basic exemption.
When GSTASPFLAGP is set to 1, the maximum credit, GSTACP, is given to single parents.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the GSTCYFLG is
turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	6280.00	--	Federal Income Tax 1991
ba93.mpr:	6456.00	2.8%	Federal Income Tax 1992
ba94.mpr:	6456.00	0.0%	Federal Income Tax 1993
ba95.mpr:	6456.00	0.0%	Federal Income Tax 1994

```
ba96.mpr:      6456.00       0.0%   Federal Income Tax 1995
ba97.mpr:      6456.00       0.0%   Federal Income Tax 1996
ba98.mpr:      6456.00       0.0%   Federal Income Tax 1997
ba99.mpr:      6456.00       0.0%   Federal Income Tax 1998
ba00.mpr:      6456.00       0.0%   Federal Income Tax 1999
ba01.mpr:      6546.00       1.4%   GST/HST Calculation Sheet
ba02.mpr:      6710.00       2.5%   GST/HST Calculation Sheet
ba03.mpr:      6911.00       3.0%   GST/HST Calculation Sheet
ba04.mpr:      7022.00       1.6%   GST/HST Calculation Sheet
ba05.mpr:      7253.00       3.3%   GST/HST Calculation Sheet -
                                    July 2004
ba06.mpr:      7377.00       1.7%   GST/HST Calculation Sheet -
                                    July 2005
ba07.mpr:      7539.00       2.2%   GST/HST Calculation Sheet -
                                    July 2006
ba08.mpr:      7705.00       2.2%   GST/HST Calculation Sheet -
                                    July 2007
ba09.mpr:      7861.65       2.0%   Grown from ba08.mpr using
                                    CPILAG=1.020331
ba10.mpr:      8024.10       2.1%   Grown from ba09.mpr using
                                    CPILAG=1.020664
ba11.mpr:      8186.56       2.0%   Grown from ba10.mpr using
                                    CPILAG=1.020246
ba12.mpr:      8343.21       1.9%   Grown from ba11.mpr using
                                    CPILAG=1.019135
```

GSTCTUNC   GST credit take up by number of children

DESCRIPTION

This is a take-up rate for the GST Credit based on the number of eligible children in the family. A take up of 1.000 denotes that all eligible recipients (based on family net income) would still receive the credit. A value less than 1.000 would result in only that proportion still getting the credit and the remainder would not. The first column denotes the number of eligible children in the family where 3 represent 3 or more children. The second column represents the proportion that will receive the credit.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year		Value	Source	
ba91.mpr:		4	[Rows]	User Supplied
	0	1.000	(0.0000)	
	1	1.000	(0.0000)	
	2	1.000	(0.0000)	
	3	1.000	(0.0000)	
ba92.mpr:			[Same]	User Supplied
ba93.mpr:			[Same]	User Supplied
ba94.mpr:			[Same]	User Supplied
ba95.mpr:			[Same]	User Supplied
ba96.mpr:			[Same]	User Supplied
ba97.mpr:			[Same]	User Supplied
ba98.mpr:			[Same]	User Supplied
ba99.mpr:			[Same]	User Supplied
ba00.mpr:			[Same]	User Supplied
ba01.mpr:			[Same]	User Supplied
ba02.mpr:			[Same]	User Supplied
ba03.mpr:			[Same]	User Supplied
ba04.mpr:			[Same]	User Supplied
ba05.mpr:			[Same]	User supplied
ba06.mpr:			[Same]	User supplied
ba07.mpr:			[Same]	User supplied
ba08.mpr:			[Same]	Copied from ba07.mpr
ba09.mpr:			[Same]	Copied from ba08.mpr
ba10.mpr:			[Same]	Copied from ba09.mpr
ba11.mpr:			[Same]	Copied from ba10.mpr
ba12.mpr:			[Same]	Copied from ba11.mpr

DESCRIPTION

This flag activates the calculation of the federal goods and services sales tax credit for the calendar year. When this flag is set to 1, the credit will be calculated separately for the first and second halves of the year. The parameters used for the first half of the year represent the values for the July (previous year) to June (target year) program, while the parameters for the second half represent the values for the July (target year) to June (subsequent year) program. The resulting credit will be equal to half of each calculation.

When this flag is set to 0, the credit is based on the program values set for July of that year.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	User option
ba92.mpr:	0	--	User option
ba93.mpr:	0	--	User option
ba94.mpr:	0	--	User option
ba95.mpr:	0	--	User option
ba96.mpr:	0	--	User option
ba97.mpr:	0	--	User option
ba98.mpr:	0	--	User option
ba99.mpr:	0	--	User option
ba00.mpr:	0	--	User option
ba01.mpr:	0	--	User option
ba02.mpr:	0	--	User option
ba03.mpr:	0	--	User option
ba04.mpr:	0	--	User option

```
ba05.mpr:     0                  --    User option
ba06.mpr:     0                  --    User option
ba07.mpr:     0                  --    User option
ba08.mpr:     0                  --    User option
ba09.mpr:     0                  --    Copied from ba08.mpr
ba10.mpr:     0                  --    Copied from ba09.mpr
ba11.mpr:     0                  --    Copied from ba10.mpr
ba12.mpr:     0                  --    Copied from ba11.mpr
```

GSTFLAG   GST credit activation flag

DESCRIPTION

The flag is necessary to activate the additional sales tax credit received by single persons and lone parent families. These credits only apply in the years 1991 and beyond.

CROSS REFERENCE

Function   **Description**

txfstc   Compute federal sales tax credit

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     1                  --    Implemented in 1991
ba92.mpr:     1                  --    Federal Income Tax 1992 -
                        Guide p. 10
ba93.mpr:     1                  --    Federal Income Tax 1993 -
                        Guide p. 10
ba94.mpr:     1                  --    Federal Income Tax 1994 -
                        Guide p. 9
ba95.mpr:     1                  --    Federal Income Tax 1995 -
                        Guide p. 9
ba96.mpr:     1                  --    Federal Income Tax 1996 -
                        Guide p. 9
```

```
  ba97.mpr:    1                  --    Federal Income Tax 1997 -
                                 Guide p. 14
  ba98.mpr:    1                  --    Federal Income Tax 1998 -
                                 Guide p. 13
  ba99.mpr:    1                  --    Federal Income Tax 1999 -
                                 page 10
  ba00.mpr:    1                  --    GST/HST Calculation Sheet
  ba01.mpr:    1                  --    GST/HST Calculation Sheet
  ba02.mpr:    1                  --    GST/HST Calculation Sheet
  ba03.mpr:    1                  --    GST/HST Calculation Sheet
  ba04.mpr:    1                  --    GST/HST Calculation Sheet
  ba05.mpr:    1                  --    GST/HST Calculation Sheet
  ba06.mpr:    1                  --    GST/HST Calculation Sheet -
                                 July 2006
  ba07.mpr:    1                  --    GST/HST Calculation Sheet -
                                 July 2007
  ba08.mpr:    1                  --    Copied from ba07.mpr
  ba09.mpr:    1                  --    Copied from ba08.mpr
  ba10.mpr:    1                  --    Copied from ba09.mpr
  ba11.mpr:    1                  --    Copied from ba10.mpr
  ba12.mpr:    1                  --    Copied from ba11.mpr
```

GSTREBFLAG   Database variable(gstreb) activation flag

DESCRIPTION

When this parameter is set to 1, the imputed variable for GST rebate (idgstreb) is included in
the calculation of Federal other refundable tax credits (imfortc). With a value of zero the
variable is not included.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Federal Income Tax 1991 - Line 457
ba92.mpr:	1	--	Federal Income Tax 1992 - Line 457
ba93.mpr:	1	--	Federal Income Tax 1993 - Line 457
ba94.mpr:	1	--	Federal Income Tax 1994 - Line 457
ba95.mpr:	1	--	Federal Income Tax 1995 - Line 457
ba96.mpr:	1	--	Federal Income Tax 1996 - Line 457
ba97.mpr:	1	--	Federal Income Tax 1997 - Line 457
ba98.mpr:	1	--	Federal Income Tax 1998 - Line 457
ba99.mpr:	1	--	Federal Income Tax 1999 - Line 457
ba00.mpr:	1	--	Federal Income Tax 2000 - Line 457
ba01.mpr:	1	--	Federal Income Tax 2001 - Line 457
ba02.mpr:	1	--	Federal Income Tax 2002 - Line 457
ba03.mpr:	1	--	Federal Income Tax 2003 - Line 457
ba04.mpr:	1	--	Federal Income Tax 2004 - Line 457
ba05.mpr:	1	--	Federal Income Tax 2005 - Line 457
ba06.mpr:	1	--	Federal Income Tax 2006 - Line 457
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

DESCRIPTION

This is the amount a qualifying person who lives with a spouse or child would receive for the relief of heating expenses (imheatrl). It is calculated when HEATRLFLG is turned on.

See HEATRLFLG for more information.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	250.00	--	Federal Economic Statement 2000 - p.176
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000

```
    ba08.mpr:    0.00            --    Grown from ba07.mpr using
                                 NONE=1.0000
    ba09.mpr:    0.00            --    Grown from ba08.mpr using
                                 NONE=1.0000
    ba10.mpr:    0.00            --    Grown from ba09.mpr using
                                 NONE=1.0000
    ba11.mpr:    0.00            --    Grown from ba10.mpr using
                                 NONE=1.0000
    ba12.mpr:    0.00            --    Grown from ba11.mpr using
                                 NONE=1.0000
```

HEATRLFLG Federal relief for heating expenses activation flag

DESCRIPTION

When HEATRLFLG is turned on, persons will receive a transfer from the federal government for the relief of heating expenses (imheatrl). In order to receive it, a person has to have received a GST credit (imfstc). Qualifying persons who live with a spouse or children receive HEATFAM and others receive HEATSNG.

Note that, as indicated in the federal economic statement 2000, in order to receive a check in 2001 a person had to qualify for the GST credit in January 2001 or June 2000. In the SPSM this is the modeled GST credit for 2000 (we assume that the entire check is given in June), based on 1999 income. In order to simplify the code, we used receipt of the 2001 GST credit as a proxy for receipt of the 2000 GST credit. Given the fact that there were no change in rules governing the GST credit in these two years, this should have a small effect.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect

```
ba92.mpr:     0              --    Not in effect
ba93.mpr:     0              --    Not in effect
ba94.mpr:     0              --    Not in effect
ba95.mpr:     0              --    Not in effect
ba96.mpr:     0              --    Not in effect
ba97.mpr:     0              --    Not in effect
ba98.mpr:     0              --    Not in effect
ba99.mpr:     0              --    Not in effect
ba00.mpr:     0              --    Not in effect
ba01.mpr:     1              --    Federal Economic Statement
                                   2000 - p.176
ba02.mpr:     0              --    Not in effect
ba03.mpr:     0              --    Not in effect
ba04.mpr:     0              --    Not in effect
ba05.mpr:     0              --    Not in effect
ba06.mpr:     0              --    Not in effect
ba07.mpr:     0              --    Copied from ba06.mpr
ba08.mpr:     0              --    Copied from ba07.mpr
ba09.mpr:     0              --    Copied from ba08.mpr
ba10.mpr:     0              --    Copied from ba09.mpr
ba11.mpr:     0              --    Copied from ba10.mpr
ba12.mpr:     0              --    Copied from ba11.mpr
```

HEATSNG   Federal relief for heating expenses for singles

DESCRIPTION

This is the amount a qualifying single person with no children would receive for the relief of heating expenses (imheatrl). It is calculated when HEATRLFLG is turned on.

See HEATRLFLG for more information.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia
txfstc   Compute federal sales tax credit
txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	125.00	--	Federal Economic Statement 2000 - p.176
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

IEMPADJ   Adjustment Factor: Employment income [employment income breaks,province]

DESCRIPTION

This parameter adjusts Employment Income (idiemp) to represent administrative values in the data base year. The value for the parameter remains constant for all model years and is

applied prior to GFIEMP.   This is a two dimensional parameter indexed by employment income breakpoints (IEMPBRK) and province (hdprov).

This parameter should be set to 1 when outputting data in order to build a new database (bldspd). Otherwise the parameter will be applied twice.

IEMPBRK   Adjustment Factor: Income breaks for income adjustment[employment income breaks]

DESCRIPTION

This Vector determines the employment income breakpoints to be used in the growth of idiemp using IEMPADJ.

IMPCQPOPT Imputation method, CQP [1=none 2=rank]

DESCRIPTION

CPP/QPP benefits are under-reported on the SLID, as compared to administrative data. In the process of SPSD creation, a statistical method of correcting this problem has been made. This option has been provided to select between using this correction [default] or to disable CPP/QPP imputation altogether.

IMPSAOPT   Imputation method, SA [1=none 2=rank]

DESCRIPTION

Social assistance benefits are under-reported on the SLID, as compared to administrative data. In the process of SPSD creation, a statistical method of correcting this problem has been made. This option has been provided to select between using this correction [default] or to disable social assistance imputation altogether.

Note that the IMPSAOPT parameter will not have the desired effect if the model parameter SAPFLAG is turned on. In this case, imputed values will be assigned in order to reach the target as specified by the parameter SATARGET. In order to disable social assistance imputations, SAPFLAG must also be turned off.

IMPUIBOPT   Imputation method, UI [1=none 2=rank]

DESCRIPTION

UI benefits are under-reported on the SLID, as compared to administrative data. In the process of SPSD creation, two distinct statistical methods of correcting this problem were made. This option has been provided to select between these two methods, or to disable UI imputation altogether if desired.

IMSHTOPT   Paid rent and property tax imputation option

DESCRIPTION

When this parameter is set to 1, imputation of provincial paid rents and property taxes are calculated based on Greenbook data, when set to 2, they are based on SHS data.

For the province of Quebec, the imputation of provincial paid rents and property taxes are always calculated based on SHS data.

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	OPTION
ba92.mpr:	1	--	OPTION
ba93.mpr:	1	--	OPTION
ba94.mpr:	1	--	OPTION
ba95.mpr:	1	--	OPTION

```
ba96.mpr:    1               --    OPTION
ba97.mpr:    1               --    OPTION
ba98.mpr:    1               --    OPTION
ba99.mpr:    1               --    OPTION
ba00.mpr:    1               --    OPTION
ba01.mpr:    1               --    OPTION
ba02.mpr:    1               --    OPTION
ba03.mpr:    1               --    OPTION
ba04.mpr:    1               --    OPTION
ba05.mpr:    1               --    OPTION
ba06.mpr:    1               --    OPTION
ba07.mpr:    1               --    Copied from ba06.mpr
ba08.mpr:    1               --    Copied from ba07.mpr
ba09.mpr:    1               --    Copied from ba08.mpr
ba10.mpr:    1               --    Copied from ba09.mpr
ba11.mpr:    1               --    Copied from ba10.mpr
ba12.mpr:    1               --    Copied from ba11.mpr
```

INCGP   Income cutpoints for table 2 [array]

DESCRIPTION

This control parameter is a vector of values used to provide the income cutpoints which
define the columns of the hard-wired Tables 2 and 2A. Tables 2 and 2A can be activated
using T2FLAG and T2AFLAG.

INCVAR   Variable to use for table 2 [string]

DESCRIPTION

This string control parameter specifies the variable (usually an income variable) that is used
to determine the column dimension of tables 2, 2A, 4, and 4A. Please see the *User's Guide*
for more information.

The default value for INCVAR is _immicons.

INEQFLAG   Inequality measures facility activation flag

DESCRIPTION

This parameter activates the calculation of inequality measures. Up to 10 different inequality measures can be produced.

The underlying function used to produce the measures is developed by Duclos, Jean-Yves and Martin, Tabi (1996), "*Linear Inequality Measures and the Redistribution of Income*", Cahier de recherche 96-08,CRÉFA, Université Laval. It is a two parameter class of linear inequality measure, the Generalized GINI. If v is the social preference and q produce symmetric weights around its value, for $0<q<1$ then the weights $k(p)$ are:

$$k(p) = \frac{v\,(v+1)\,|q-p|^{(v-1)}}{q^{(v+1)} + (v+q)(1-q)^{v}} ,$$

Those weights are applied to the difference between an equal cumulative income distribution and the actual cumulative income distribution for p, the cumulative population distribution.

The interesting aspect of this measure is its ability to reproduce the GINI when v is set to 1, the S-GINI index when q is set to 1.

In this measure, all the weights are symmetric around q. When v is lower than one, the weights structure is more like a pyramid centered at q, and is a V or U shape centered at q when v is greater than one. For more information, see the User's Guide.

INEQMEASURE Type of inequality measure [social preference, center of weight distribution]

DESCRIPTION

The calculation of an Inequality Measure is activated by setting INEQFLAG to 1.

The underlying function used to produce the measures is developed by Duclos, Jean-Yves and Martin, Tabi (1996), "*Linear Inequality Measures and the Redistribution of Income*", Cahier de recherche 96-08,CRÉFA, Université Laval. It is a two parameters class of linear inequality measures, the Generalized GINI. If v is the social preference and q produce symmetric weights around its value, for $0<q<1$ then the weights $k(p)$ are:

$$k(p) = \frac{v\,(v+1)\,|q-p|^{(v-1)}}{q^{(v+1)} + (v+q)(1-q)^{v}} ,$$

Those weights are applied to the difference between an equal cumulative income distribution and the actual cumulative income distribution for p, the cumulative population distribution.

The interesting aspect of this measure is its ability to reproduce the GINI when v is set to 1, the S-GINI index when q is set to 1.

In this measure, all the weights are symmetric around q. When v is lower than one, the weights structure is more like a pyramid centered at q, and is a V or U shape centered at q when v is greater than one.

Up to 10 different inequality measures can be computed with INEQMEASURE. The first parameter is v, the second q. As a special case when q is set to 99.0 the inequality measure is centered at the population share of the median income.

For more information, see the User's Guide.

INPAPR   Name of database adjustment parameter file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the database adjustment parameters to be used when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM. You should use the Read Parameter Facility if you would like to use a different database adjustment file.

INPBASMPR Name of base tax/transfer parameter file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the tax/transfer parameters to be used to produce base result variables. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory. BASMETH must be either 2 or 3 for INPBASMPR to have any effect.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM. You should use the Read Parameter Facility if you would like to use a different tax/transfer file.

INPBASMRS   Name of base results file (in) [string]

DESCRIPTION

The value of this control parameter is a binary SPSD/M results file filename. If the full path name of the file is omitted, the path will default to the current directory. When the value of BASMETH is set to 1, this file is used for determining base results.

INPFXV   Name of SHS vector file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the SHS expenditure vector binary database. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

INPMRSVARS   Base results file variables [string]

DESCRIPTION

The value of this control parameter is generated during an SPSM program run. The parameter is set to a string of variable names of variables found in the input base results file specified in INPBASMRS. The user is not able to edit this parameter interactively in the SPSM dialogue.

INPREF   Name of reference results file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the household and individual binary database to be used as an input reference file when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

INPSPD   Name of SPSD file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the household and individual binary database to be used when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

INPVARMPR Name of variant tax/transfer parameter file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the tax/transfer parameters to be used to produce variant result variables. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM. You should use the Read Parameter Facility if you would like to use a different tax/transfer file.

INPWGT   Name of weight file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the household weight binary database to be used when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

DESCRIPTION

The calculation of the non-refundable interest on student loan tax credit (imintsl) is activated by the flag INTSLFLG.

Beginning in 1998, the interest paid in the year on certain student loans may be claimed as a tax credit by eligible filers. It is calculated using the Greenbook variable for interest paid on student loans (idintstu).

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	1	--	Federal Income Tax 1998 – Line 319
ba99.mpr:	1	--	Federal Income Tax 1999 – Line 319
ba00.mpr:	1	--	Federal Income Tax 2000 – Line 319
ba01.mpr:	1	--	Federal Income Tax 2001 – Line 319
ba02.mpr:	1	--	Federal Income Tax 2002 – Line 319

```
   ba03.mpr:    1                  --    Federal Income Tax 2003 -
                                         Line 319
   ba04.mpr:    1                  --    Federal Income Tax 2004 -
                                         Line 319
   ba05.mpr:    1                  --    Federal Income Tax 2005 -
                                         Line 319
   ba06.mpr:    1                  --    Federal Income Tax 2006 -
                                         Line 315
   ba07.mpr:    1                  --    Copied from ba06.mpr
   ba08.mpr:    1                  --    Copied from ba07.mpr
   ba09.mpr:    1                  --    Copied from ba08.mpr
   ba10.mpr:    1                  --    Copied from ba09.mpr
   ba11.mpr:    1                  --    Copied from ba10.mpr
   ba12.mpr:    1                  --    Copied from ba11.mpr
```

KEEPNEGEXP   Retain negative expenditures in SHS

DESCRIPTION

Certain expenditure items (sale of cars and RV's) are permitted to be negative expenditures
on the SHS database. For commodity tax modeling purposes these expenditures must be
treated as receipts. This adjustment parameter controls the treatment of negative expenditure
items on the SHS database. With a value of zero Negative expenditures are treated as
income in the calculation of commodity taxes. For Tax/Transfer simulations the setting must
be zero. With a value of 1 the user can recover the original SHS data for output or
tabulation.

LICENSEE   SPSD/M licensee [string]

DESCRIPTION

This control parameter is produced by SPSM and contains the name of the person or
organization licensed to use this particular copy of SPSD/M.

Note that this parameter is not displayed in Visual SPSM as it is not applicable when running
SPSM in that mode.

LICOOPT T4 LICO definition 1=BeforeTax 2=AfterTax

DESCRIPTION

This option determines whether the before-tax or the after-tax LICOs will be applied to results for built-in table number 4. When LICOOPT is set to 1 the before-tax LICO PTF will be used and when LICOOPT is set to 2 the after-tax LICO PTFAT will be used.

Further details on low-income analysis with the SPSM can be found in the SPSD/M *User's Guide* in the miscellaneous facilities section.

LOGFLAG Produce a .log file for this run

DESCRIPTION

The LOGFLAG parameter allows the user to control whether or not a log file of the SPSM run will be written. If LOGFLAG is 1, a file recording all the output normally displayed on the screen in the console version is written to the file specified by the OUTLOG parameter. If LOGFLAG is 0, no such file is written. The LOGFLAG parameter is particularly useful in the Windows version of SPSM, since it allows later examination of the details of the simulation run. It is also useful for documentation of any SPSM run.

The default value for LOGFLAG is 0.

MAMTFTCFLG Man. amt flag for provincial foreign tax credit

DESCRIPTION

When this flag is turned on, people in Manitoba who pay the alternative minimum tax (imamtfg) are not eligible for the provincial foreign tax credit (idprvftc).

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	1	--	Form T2036, 2004
ba05.mpr:	1	--	Form T2036, 2005
ba06.mpr:	1	--	Form T2036, 2006
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

MAMTOPT   Man. alternative minimum tax option

DESCRIPTION

When Manitoba tax on taxable income is calculated (MTXFLG = 1), there are four options as to how to calculate the provincial minimum tax.

When MAMTOPT is set to 1, then no provincial alternative minimum tax or minimum tax carryover is calculated.

When MAMTOPT is set to 2, then a percentage (MAMTPCTF) of the additional federal tax triggered by the federal minimum tax (imamtprv), is added to the basic provincial tax (imbpt). The definition of imamtprv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using MAMTPCTF.

When MAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the MAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits. The provincial minimum tax carryover credit (impminco) is calculated using MAMTTX.

When MAMTOPT is set to 4, then a percentage (MAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using MAMTPCTM.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect
ba93.mpr:	1	--	Not in effect
ba94.mpr:	1	--	Not in effect
ba95.mpr:	1	--	Not in effect
ba96.mpr:	1	--	Not in effect
ba97.mpr:	1	--	Not in effect
ba98.mpr:	1	--	Not in effect
ba99.mpr:	1	--	Not in effect
ba00.mpr:	2	--	Provincial Alternative Minimum Tax, Form T1219 - 2000

```
     ba01.mpr:     2                   --      Provincial Alternative
                               Minimum Tax, Form T1219 - 2001
     ba02.mpr:     2                   --      Provincial Alternative
                               Minimum Tax, Form T1219 - 2002
     ba03.mpr:     2                   --      Federal Income Tax Form
                               MB428 - 2003
     ba04.mpr:     2                   --      Federal Income Tax Form
                               MB428 - 2004
     ba05.mpr:     2                   --      Federal Income Tax Form
                               MB428 - 2005
     ba06.mpr:     2                   --      Federal Income Tax Form
                               MB428 - 2006
     ba07.mpr:     2                   --      Copied from ba06.mpr
     ba08.mpr:     2                   --      Copied from ba07.mpr
     ba09.mpr:     2                   --      Copied from ba08.mpr
     ba10.mpr:     2                   --      Copied from ba09.mpr
     ba11.mpr:     2                   --      Copied from ba10.mpr
     ba12.mpr:     2                   --      Copied from ba11.mpr
```

MAMTPCTF Man. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Manitoba tax on taxable income is calculated (MTXFLG=1) and MAMTOPT is set to
2, then a percentage (MAMTPCTF) of the additional federal tax due to the minimum tax is
added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect

```
ba92.mpr:     0.00000        --      Not in effect
ba93.mpr:     0.00000        --      Not in effect
ba94.mpr:     0.00000        --      Not in effect
ba95.mpr:     0.00000        --      Not in effect
ba96.mpr:     0.00000        --      Not in effect
ba97.mpr:     0.00000        --      Not in effect
ba98.mpr:     0.00000        --      Not in effect
ba99.mpr:     0.00000        --      Not in effect
ba00.mpr:     0.50000        --      Provincial Alternative
                              Minimum Tax, Form T1219 - 2000
ba01.mpr:     0.50000       0.0%    Provincial Alternative
                              Minimum Tax, Form T1219 - 2001
ba02.mpr:     0.50000       0.0%    Provincial Alternative
                              Minimum Tax, Form T1219 - 2002
ba03.mpr:     0.50000       0.0%    Federal Income Tax Form
                              MB428 - 2003
ba04.mpr:     0.50000       0.0%    Federal Income Tax Form
                              MB428 - 2004
ba05.mpr:     0.50000       0.0%    Federal Income Tax Form
                              MB428 - 2005
ba06.mpr:     0.50000       0.0%    Federal Income Tax Form
                              MB428 - 2006
ba07.mpr:     0.50000       0.0%    Copied from ba06.mpr
ba08.mpr:     0.50000       0.0%    Copied from ba07.mpr
ba09.mpr:     0.50000       0.0%    Copied from ba08.mpr
ba10.mpr:     0.50000       0.0%    Copied from ba09.mpr
ba11.mpr:     0.50000       0.0%    Copied from ba10.mpr
ba12.mpr:     0.50000       0.0%    Copied from ba11.mpr
```

MAMTPCTM Man. amt rate as pct of federal minimum tax amount

DESCRIPTION

When Manitoba tax on taxable income is calculated (MTXFLG=1) and MAMTOPT is set to 4, then a percentage (MAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

MAMTTX   Man. amt rate as tax on adjusted income

DESCRIPTION

When Manitoba tax on taxable income is calculated (MTXFLG=1) and MAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for

alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the MAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

DESCRIPTION

Maximum annual Manitoba Supplement for Pensioners (MSP) benefits for married couples where both spouses are receiving OAS/GIS or where one spouse is an OAS/GIS pensioner and the other is receiving SPA. Calculated as a sum of individual quarterly maximums.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	479.60	--	HWC 1991 Edition, section 6.1
ba92.mpr:	479.60	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	479.60	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	479.60	0.0%	HWC 1994 Edition, section 6.1
ba95.mpr:	479.60	0.0%	HWC 1994 Edition, section 6.1
ba96.mpr:	479.60	0.0%	HWC 1994 Edition, section 6.1
ba97.mpr:	479.60	0.0%	Manitoba 55 Plus
ba98.mpr:	479.60	0.0%	Manitoba 55 Plus
ba99.mpr:	479.60	0.0%	Manitoba 55 Plus Program
ba00.mpr:	479.60	0.0%	Manitoba 55 Plus Program
ba01.mpr:	479.60	0.0%	Manitoba 55 Plus Program
ba02.mpr:	479.60	0.0%	Manitoba 55 Plus Program
ba03.mpr:	479.60	0.0%	Manitoba 55 Plus Program
ba04.mpr:	479.60	0.0%	Manitoba 55 Plus Program

```
ba05.mpr:      479.60       0.0%    Manitoba 55 Plus Program
ba06.mpr:      479.60       0.0%    Manitoba 55 Plus Program
ba07.mpr:      479.60       0.0%    Grown from ba06.mpr using
                            DEFAULT=1.0000
ba08.mpr:      479.60       0.0%    Grown from ba07.mpr using
                            DEFAULT=1.0000
ba09.mpr:      479.60       0.0%    Grown from ba08.mpr using
                            DEFAULT=1.0000
ba10.mpr:      479.60       0.0%    Grown from ba09.mpr using
                            DEFAULT=1.0000
ba11.mpr:      479.60       0.0%    Grown from ba10.mpr using
                            DEFAULT=1.0000
ba12.mpr:      479.60       0.0%    Grown from ba11.mpr using
                            DEFAULT=1.0000
```

MANCNPF   Manitoba GIS supplement reduction point: married

DESCRIPTION

The level of previous year combined annual income above which the Manitoba Supplement
for Pensioners (MSP) begins to be paid at a reduced rate to eligible married persons who are
non-GIS/SPA pensioners age 55 and over.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      14479.20      --     HWC 1991 Edition, section
                            6.1
ba92.mpr:      14479.20     0.0%    HWC 1992 Edition, section
                            6.1
```

```
  ba93.mpr:     14479.21     0.0%   HWC 1993 Edition, section
                                    6.1
  ba94.mpr:     14479.21     0.0%   HWC 1994 Edition, section
                                    6.1
  ba95.mpr:     14479.21     0.0%   HWC 1994 Edition, section
                                    6.1
  ba96.mpr:     14479.21     0.0%   HWC 1994 Edition, section
                                    6.1
  ba97.mpr:     14479.21     0.0%   Manitoba 55 Plus
  ba98.mpr:     14479.21     0.0%   Manitoba 55 Plus
  ba99.mpr:     14479.21     0.0%   Manitoba 55 Plus Program
  ba00.mpr:     14479.21     0.0%   Manitoba 55 Plus Program
  ba01.mpr:     14479.21     0.0%   Manitoba 55 Plus Program
  ba02.mpr:     14479.21     0.0%   Manitoba 55 Plus Program
  ba03.mpr:     14479.21     0.0%   Manitoba 55 Plus Program
  ba04.mpr:     14479.21     0.0%   Manitoba 55 Plus Program
  ba05.mpr:     14479.20     0.0%   Manitoba 55 Plus Program
  ba06.mpr:     14479.20     0.0%   Manitoba 55 Plus Program
  ba07.mpr:     14479.20     0.0%   Grown from ba06.mpr using
                                    DEFAULT=1.0000
  ba08.mpr:     14479.20     0.0%   Grown from ba07.mpr using
                                    DEFAULT=1.0000
  ba09.mpr:     14479.20     0.0%   Grown from ba08.mpr using
                                    DEFAULT=1.0000
  ba10.mpr:     14479.20     0.0%   Grown from ba09.mpr using
                                    DEFAULT=1.0000
  ba11.mpr:     14479.20     0.0%   Grown from ba10.mpr using
                                    DEFAULT=1.0000
  ba12.mpr:     14479.20     0.0%   Grown from ba11.mpr using
                                    DEFAULT=1.0000
```

MANLTCF   Manitoba learning tax credit factor

DESCRIPTION

This is the Manitoba Learning Tax Credit factor. In order to calculate the Manitoba Learning
Tax Credit, this factor is multiplied to the education and tuition tax credits (imedtxc and
imtutxc) minus the education credits transferred to parents or spouse (imedtrf) plus the
education credits transferred from children or spouse (imedrcv).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

ba91.mpr:	0.00000	--	Manitoba Budget, 1996
ba92.mpr:	0.00000	--	Manitoba Budget, 1996
ba93.mpr:	0.00000	--	Manitoba Budget, 1996
ba94.mpr:	0.00000	--	Manitoba Budget, 1996
ba95.mpr:	0.00000	--	Manitoba Budget, 1996
ba96.mpr:	0.10000	--	Manitoba Budget, 1996
ba97.mpr:	0.10000	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	0.07000	-30.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	0.07000	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	0.07000	0.0%	Federal Income Tax Form MB479 - 2000
ba01.mpr:	0.04000	-42.9%	Federal Income Tax Form MB479 - 2001
ba02.mpr:	0.00000	--	Manitoba Budget 2002, p. D2, eliminated
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

MANLTMAX Manitoba learning tax credit maximum amount per student
___

DESCRIPTION

This represents the maximum amount of education costs (tuition and education) per student which can be used to derive the Manitoba Learning Tax Credit. In order to calculate the Manitoba Learning Tax Credit, a factor (MANLTCF) is multiplied to the education and tuition tax credits (imedtxc and imtutxc) minus the education credits transferred to parents or spouse (imedtrf) plus the education credits transferred from children or spouse (imedrcv).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	999999.00	--	Not in effect (set ARBITRARILY HIGH)
ba92.mpr:	999999.00	0.0%	Not in effect (set ARBITRARILY HIGH)
ba93.mpr:	999999.00	0.0%	Not in effect (set ARBITRARILY HIGH)
ba94.mpr:	999999.00	0.0%	Not in effect (set ARBITRARILY HIGH)
ba95.mpr:	999999.00	0.0%	Not in effect (set ARBITRARILY HIGH)
ba96.mpr:	999999.00	0.0%	Not in effect (set ARBITRARILY HIGH)
ba97.mpr:	999999.00	0.0%	Not in effect (set ARBITRARILY HIGH)
ba98.mpr:	10000.00	-99.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	10000.00	0.0%	Federal Income Tax T1C (MAN) - 1999

```
ba00.mpr:     10000.00     0.0%   Federal Income Tax Form
                                  MB479 - 2000
ba01.mpr:    999999.00   9900.0%   Not in effect (set
                                  ARBITRARILY HIGH)
ba02.mpr:    999999.00     0.0%   Not in effect
ba03.mpr:    999999.00     0.0%   Not in effect
ba04.mpr:        0.00     --     Not in effect
ba05.mpr:        0.00     --     Not in effect
ba06.mpr:        0.00     --     Not in effect
ba07.mpr:        0.00     --     Grown from ba06.mpr using
                                  NONE=1.0000
ba08.mpr:        0.00     --     Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:        0.00     --     Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:        0.00     --     Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:        0.00     --     Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:        0.00     --     Grown from ba11.mpr using
                                  NONE=1.0000
```

MANS   Manitoba GIS supplement: single pensioners

DESCRIPTION

Maximum annual Manitoba Supplement for Pensioners (MSP) benefits for each single, widowed or divorced OAS/GIS pensioner or a pensioner whose spouse is not receiving OAS/GIS/SPA. Calculated as a sum of quarterly maximums.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	446.40	--	HWC 1991 Edition, section 6.1
ba92.mpr:	446.40	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	446.40	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	446.40	0.0%	HWC 1994 Edition, section 6.1
ba95.mpr:	446.40	0.0%	HWC 1994 Edition, section 6.1
ba96.mpr:	446.40	0.0%	HWC 1994 Edition, section 6.1
ba97.mpr:	446.40	0.0%	Manitoba 55 Plus
ba98.mpr:	446.40	0.0%	Manitoba 55 Plus
ba99.mpr:	446.40	0.0%	Manitoba 55 Plus Program
ba00.mpr:	446.40	0.0%	Manitoba 55 Plus Program
ba01.mpr:	446.40	0.0%	Manitoba 55 Plus Program
ba02.mpr:	446.40	0.0%	Manitoba 55 Plus Program
ba03.mpr:	446.40	0.0%	Manitoba 55 Plus Program
ba04.mpr:	446.40	0.0%	Manitoba 55 Plus Program
ba05.mpr:	446.40	0.0%	Manitoba 55 Plus Program
ba06.mpr:	446.40	0.0%	Manitoba 55 Plus Program
ba07.mpr:	446.40	0.0%	Grown from ba06.mpr using DEFAULT=1.0000
ba08.mpr:	446.40	0.0%	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	446.40	0.0%	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	446.40	0.0%	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	446.40	0.0%	Grown from ba10.mpr using DEFAULT=1.0000
ba12.mpr:	446.40	0.0%	Grown from ba11.mpr using DEFAULT=1.0000

DESCRIPTION

Maximum annual Manitoba Supplement for Pensioners (MSP) benefits for each single, widowed or divorced OAS/GIS pensioner or a pensioner whose spouse is not receiving OAS/GIS/SPA.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	8930.40	--	HWC 1991 Edition, section 6.1
ba92.mpr:	8930.40	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	8930.40	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	8930.40	0.0%	HWC 1994 Edition, section 6.1
ba95.mpr:	8930.40	0.0%	HWC 1994 Edition, section 6.1
ba96.mpr:	8930.40	0.0%	HWC 1994 Edition, section 6.1
ba97.mpr:	8930.40	0.0%	Manitoba 55 Plus
ba98.mpr:	8930.40	0.0%	Manitoba 55 Plus
ba99.mpr:	8930.40	0.0%	Manitoba 55 Plus Program
ba00.mpr:	8930.40	0.0%	Manitoba 55 Plus Program
ba01.mpr:	8930.40	0.0%	Manitoba 55 Plus Program
ba02.mpr:	8930.40	0.0%	Manitoba 55 Plus Program
ba03.mpr:	8930.40	0.0%	Manitoba 55 Plus Program
ba04.mpr:	8930.40	0.0%	Manitoba 55 Plus Program

```
ba05.mpr:      8930.40      0.0%    Manitoba 55 Plus Program
ba06.mpr:      8930.40      0.0%    Manitoba 55 Plus Program
ba07.mpr:      8930.40      0.0%    Grown from ba06.mpr using
                           DEFAULT=1.0000
ba08.mpr:      8930.40      0.0%    Grown from ba07.mpr using
                           DEFAULT=1.0000
ba09.mpr:      8930.40      0.0%    Grown from ba08.mpr using
                           DEFAULT=1.0000
ba10.mpr:      8930.40      0.0%    Grown from ba09.mpr using
                           DEFAULT=1.0000
ba11.mpr:      8930.40      0.0%    Grown from ba10.mpr using
                           DEFAULT=1.0000
ba12.mpr:      8930.40      0.0%    Grown from ba11.mpr using
                           DEFAULT=1.0000
```

MARAMT   Amount to be added to variable for marginal calculation

DESCRIPTION

This control parameter gives the amount of money to be added to income when the marginal tax rate facility has been activated through MARFLAG. Please refer to the *User's Guide* for more information.

MARBASEFLAG   Save marginal results as base run flag

DESCRIPTION

This control parameter tells the SPSM marginal tax rate facility (activated using MARFLAG) to store additional information in the variables normally used to store base run results. If this parameter is 1, SPSM first checks to see that no base run has been requested (if a base run has been requested, an error message is produced). Then the marginal tax rate calculations are carried out normally, except that the results of the 'delta' run are saved as the 'base' results, allowing various calculations to be performed after the fact by the analyst interested in marginal tax rate analysis. Please refer to the *User's Guide* for more information.

MARFLAG   Marginal tax rate facility activation flag

DESCRIPTION

This control parameter activates the SPSM marginal tax rate facility. This facility can be used to calculate marginal tax rates by income source, amount, recipient, and family level. Please refer to the *User's Guide* for more information.

MARSPEC   Expression identifying recipients [string]

DESCRIPTION

This control parameter allows the user to specify which individuals are to receive MARAMT when the marginal tax rate facility has been activated through MARFLAG. Please refer to the *User's Guide* for more information.

MARVAR   Variable to add MARAMT to [string]

DESCRIPTION

This control parameter gives the income source to be incremented when the marginal tax rate facility has been activated through MARFLAG. It must be the name of a valid SPSD "id" income variable. Please refer to the *User's Guide* for more information.

MAXDX   Maximum disability deduction/amount

DESCRIPTION

This value represents the maximum Disability Amount and is given as a non-refundable tax credit (imdisatc) to all individuals with a positive value for either a disability amount for self (iddisslf) or a disability amount for other dependents (iddisoth).

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax
txitax   Compute taxable income and individual credits

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     4118.00          --      Federal Income Tax 1991 -
                                         Line 316
 ba92.mpr:     4233.00         2.8%     Federal Income Tax 1992 -
                                         Line 316
 ba93.mpr:     4233.00         0.0%     Federal Income Tax 1993 -
                                         Line 316
 ba94.mpr:     4233.00         0.0%     Federal Income Tax 1994 -
                                         Line 316
 ba95.mpr:     4233.00         0.0%     Federal Income Tax 1995 -
                                         Line 316
 ba96.mpr:     4233.00         0.0%     Federal Income Tax 1996 -
                                         Line 316
 ba97.mpr:     4233.00         0.0%     Federal Income Tax 1997 -
                                         Line 316
 ba98.mpr:     4233.00         0.0%     Federal Income Tax 1998 -
                                         Line 316
 ba99.mpr:     4233.00         0.0%     Federal Income Tax 1999 -
                                         Line 316
 ba00.mpr:     4293.00         1.4%     Federal Income Tax 2000 -
                                         Line 316
 ba01.mpr:     6000.00        39.8%     Federal Income Tax 2001 -
                                         Line 316
 ba02.mpr:     6180.00         3.0%     Federal Income Tax 2002 -
                                         Line 316
 ba03.mpr:     6279.00         1.6%     Federal Income Tax 2003 -
                                         Line 316
 ba04.mpr:     6486.00         3.3%     Federal Income Tax 2004 -
                                         Line 316
 ba05.mpr:     6596.00         1.7%     Federal Income Tax 2005 -
                                         Line 316
```

```
ba06.mpr:     6741.00      2.2%   Federal Income Tax 2006 -
                                  Line 316
ba07.mpr:     6890.00      2.2%   Form TD1 E (07)
ba08.mpr:     7030.08      2.0%   Grown from ba07.mpr using
                                  CPI=1.020331
ba09.mpr:     7175.35      2.1%   Grown from ba08.mpr using
                                  CPI=1.020664
ba10.mpr:     7320.62      2.0%   Grown from ba09.mpr using
                                  CPI=1.020246
ba11.mpr:     7460.70      1.9%   Grown from ba10.mpr using
                                  CPI=1.019135
ba12.mpr:     7616.35      2.1%   Grown from ba11.mpr using
                                  CPI=1.020862
```

MAXET   Maximum on transfer of education and tuition amount

DESCRIPTION

The maximum dollar amount of the combined Education and Tuition Tax Credits that may be transferred between spouses or from a dependent to a supporting parent.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     3529.00        --    Federal Income Tax 1991 -
                                  Line 324
ba92.mpr:     4000.00      13.3%   Federal Income Tax 1992 -
                                  Line 324
ba93.mpr:     4000.00       0.0%   Federal Income Tax 1993 -
                                  Line 324
```

```
ba94.mpr:      4000.00       0.0%   Federal Income Tax 1994 -
                                    Line 324
ba95.mpr:      4000.00       0.0%   Federal Income Tax 1995 -
                                    Line 324
ba96.mpr:      5000.00      25.0%   Federal Income Tax 1996 -
                                    Line 324
ba97.mpr:      5000.00       0.0%   Federal Income Tax 1997 -
                                    Line 324
ba98.mpr:      5000.00       0.0%   Federal Income Tax 1998 -
                                    Schedule 11 & Line 322
ba99.mpr:      5000.00       0.0%   Federal Income Tax 1999 -
                                    Schedule 11 & Line 323
ba00.mpr:      5000.00       0.0%   Federal Income Tax 2000 -
                                    Schedule 11 & Line 323
ba01.mpr:      5000.00       0.0%   Federal Income Tax 2001 -
                                    Schedule 11 & Line 323
ba02.mpr:      5000.00       0.0%   Federal Income Tax 2002 -
                                    Schedule 11 & Line 323
ba03.mpr:      5000.00       0.0%   Federal Income Tax 2003 -
                                    Schedule 11 & Line 324
ba04.mpr:      5000.00       0.0%   Federal Income Tax 2004 -
                                    Schedule 11 & Line 324
ba05.mpr:      5000.00       0.0%   Federal Income Tax 2005 -
                                    Schedule 11 & Line 324
ba06.mpr:      5000.00       0.0%   Federal Income Tax 2006 -
                                    Schedule 11 & Line 324
ba07.mpr:      5000.00       0.0%   Grown from ba06.mpr using
                                    NONE=1.0000
ba08.mpr:      5000.00       0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:      5000.00       0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      5000.00       0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      5000.00       0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      5000.00       0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

DESCRIPTION

This is the maximum value of the Manitoba age non-refundable tax credit before any reductions are applied. The parameter is only used when a provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	3531.00	--	Federal Income Tax Form MB428 – 2000
ba01.mpr:	3619.00	2.5%	Federal Income Tax Form MB428 – 2001
ba02.mpr:	3728.00	3.0%	Federal Income Tax Form MB428 – 2002
ba03.mpr:	3728.00	0.0%	Federal Income Tax Form MB428 – 2003
ba04.mpr:	3728.00	0.0%	Federal Income Tax Form MB428 – 2004

```
ba05.mpr:    3728.00      0.0%   Federal Income Tax Form
                                  MB428 - 2005
ba06.mpr:    3728.00      0.0%   Federal Income Tax Form
                                  MB428 - 2006
ba07.mpr:    3728.00      0.0%   TD1MB E (07)
ba08.mpr:    3728.00      0.0%   Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:    3728.00      0.0%   Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:    3728.00      0.0%   Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:    3728.00      0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:    3728.00      0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

MAXRR   Man. Age Amount credit reduction rate

DESCRIPTION

This parameter is the proportion of net income above a given threshold (MAXTD) which will be deducted from the provincial non-refundable age tax credit amount (MAXM). The parameter is only used when the Manitoba provincial tax on taxable income is calculated (MTXFLG = 1).

See also impatxc, MAXTD.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0.00000      --     Not in effect
```

```
ba92.mpr:     0.00000        --     Not in effect
ba93.mpr:     0.00000        --     Not in effect
ba94.mpr:     0.00000        --     Not in effect
ba95.mpr:     0.00000        --     Not in effect
ba96.mpr:     0.00000        --     Not in effect
ba97.mpr:     0.00000        --     Not in effect
ba98.mpr:     0.00000        --     Not in effect
ba99.mpr:     0.00000        --     Not in effect
ba00.mpr:     0.15000        --     Federal Income Tax Form
                                    MB428 - 2000
ba01.mpr:     0.15000       0.0%    Federal Income Tax Form
                                    MB428 - 2001
ba02.mpr:     0.15000       0.0%    Federal Income Tax Form
                                    MB428 - 2002
ba03.mpr:     0.15000       0.0%    Federal Income Tax Form
                                    MB428 - 2003
ba04.mpr:     0.15000       0.0%    Federal Income Tax Form
                                    MB428 - 2004
ba05.mpr:     0.15000       0.0%    Federal Income Tax Form
                                    MB428 - 2005
ba06.mpr:     0.15000       0.0%    Federal Income Tax Form
                                    MB428 - 2006
ba07.mpr:     0.15000       0.0%    TD1MB-WS E (07)
ba08.mpr:     0.15000       0.0%    Copied from ba07.mpr
ba09.mpr:     0.15000       0.0%    Copied from ba08.mpr
ba10.mpr:     0.15000       0.0%    Copied from ba09.mpr
ba11.mpr:     0.15000       0.0%    Copied from ba10.mpr
ba12.mpr:     0.15000       0.0%    Copied from ba11.mpr
```

MAXTD   Man. Age Amount net income turndown

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter. The parameter is only used when the Manitoba provincial tax on taxable income is calculated (MTXFLG = 1).

See also impatxc, MAXRR

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00              --    Not in effect
 ba92.mpr:    0.00              --    Not in effect
 ba93.mpr:    0.00              --    Not in effect
 ba94.mpr:    0.00              --    Not in effect
 ba95.mpr:    0.00              --    Not in effect
 ba96.mpr:    0.00              --    Not in effect
 ba97.mpr:    0.00              --    Not in effect
 ba98.mpr:    0.00              --    Not in effect
 ba99.mpr:    0.00              --    Not in effect
 ba00.mpr:    26284.00          --    Federal Income Tax Form
                                      MB428 - 2000
 ba01.mpr:    26941.00         2.5%   Federal Income Tax Form
                                      MB428 - 2001
 ba02.mpr:    27749.00         3.0%   Federal Income Tax Form
                                      MB428 - 2002
 ba03.mpr:    27749.00         0.0%   Federal Income Tax Form
                                      MB428 - 2003
 ba04.mpr:    27749.00         0.0%   Federal Income Tax Form
                                      MB428 - 2004
 ba05.mpr:    27749.00         0.0%   Federal Income Tax Form
                                      MB428 - 2005
 ba06.mpr:    27749.00         0.0%   Federal Income Tax Form
                                      MB428 - 2006
 ba07.mpr:    27749.00         0.0%   TD1MB E (07)
 ba08.mpr:    27749.00         0.0%   Grown from ba07.mpr using
                                      NONE=1.0000
 ba09.mpr:    27749.00         0.0%   Grown from ba08.mpr using
                                      NONE=1.0000
 ba10.mpr:    27749.00         0.0%   Grown from ba09.mpr using
                                      NONE=1.0000
```

```
ba11.mpr:    27749.00     0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:    27749.00     0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

MBXM   Man. Basic Personal Exemption/amount

DESCRIPTION

This parameter represents the basic exemption when Manitoba tax is calculated as a tax on taxable income. It is only calculated when MTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00              --    Not in effect
 ba92.mpr:     0.00              --    Not in effect
 ba93.mpr:     0.00              --    Not in effect
 ba94.mpr:     0.00              --    Not in effect
 ba95.mpr:     0.00              --    Not in effect
 ba96.mpr:     0.00              --    Not in effect
 ba97.mpr:     0.00              --    Not in effect
 ba98.mpr:     0.00              --    Not in effect
 ba99.mpr:     0.00              --    Not in effect
 ba00.mpr:     7231.00          --    Federal Income Tax Form
                          MB428 - 2000
 ba01.mpr:     7412.00         2.5%   Federal Income Tax Form
                          MB428 - 2001
 ba02.mpr:     7634.00         3.0%   Federal Income Tax Form
                          MB428 - 2002
```

```
ba03.mpr:      7634.00       0.0%   Federal Income Tax Form
                                    MB428 - 2003
ba04.mpr:      7634.00       0.0%   Federal Income Tax Form
                                    MB428 - 2004
ba05.mpr:      7634.00       0.0%   Federal Income Tax Form
                                    MB428 - 2005
ba06.mpr:      7734.00       1.3%   Federal Income Tax Form
                                    MB428 - 2006
ba07.mpr:      7834.00       1.3%   TD1MB E (07)
ba08.mpr:      8034.00       2.6%   Manitoba Budget 2007 - Paper
                                    C
ba09.mpr:      8034.00       0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      8034.00       0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      8034.00       0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      8034.00       0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

MCAXM   Manitoba cost-of-living age credit

DESCRIPTION

This parameter is a credit which can be claimed if the filer is age 65 or over.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      110.00          --    Federal Income Tax T1C (MAN)
                                    TC-1991
```

```
ba92.mpr:      110.00        0.0%    Federal Income Tax T1C (MAN)
                                     TC-1992
ba93.mpr:      110.00        0.0%    Federal Income Tax T1C (MAN)
                                     TC-1993
ba94.mpr:      110.00        0.0%    Federal Income Tax T1C (MAN)
                                     1994
ba95.mpr:      110.00        0.0%    Federal Income Tax T1C (MAN)
                                     1995
ba96.mpr:      110.00        0.0%    Federal Income Tax T1C (MAN)
                                     1996
ba97.mpr:      110.00        0.0%    Federal Income Tax T1C (MAN)
                                     1997
ba98.mpr:      110.00        0.0%    Federal Income Tax T1C (MAN)
                                     1998
ba99.mpr:      110.00        0.0%    Federal Income Tax T1C (MAN)
                                     - 1999
ba00.mpr:      110.00        0.0%    Federal Income Tax Form
                                     MB479 - 2000
ba01.mpr:      110.00        0.0%    Federal Income Tax Form
                                     MB479 - 2001
ba02.mpr:      110.00        0.0%    Federal Income Tax Form
                                     MB479 - 2002
ba03.mpr:      110.00        0.0%    Federal Income Tax Form
                                     MB479 - 2003
ba04.mpr:      110.00        0.0%    Federal Income Tax Form
                                     MB479 - 2004
ba05.mpr:      110.00        0.0%    Federal Income Tax Form
                                     MB479 - 2005
ba06.mpr:      110.00        0.0%    Federal Income Tax Form
                                     MB479 - 2006
ba07.mpr:      110.00        0.0%    Grown from ba06.mpr using
                                     NONE=1.0000
ba08.mpr:      110.00        0.0%    Grown from ba07.mpr using
                                     NONE=1.0000
ba09.mpr:      110.00        0.0%    Grown from ba08.mpr using
                                     NONE=1.0000
ba10.mpr:      110.00        0.0%    Grown from ba09.mpr using
                                     NONE=1.0000
ba11.mpr:      110.00        0.0%    Grown from ba10.mpr using
                                     NONE=1.0000
ba12.mpr:      110.00        0.0%    Grown from ba11.mpr using
                                     NONE=1.0000
```

DESCRIPTION

This is the basic amount of the Manitoba Child Benefit allowed per child (under 18) per year.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	0.00	--	Not in Effect
ba99.mpr:	0.00	--	Not in Effect
ba00.mpr:	0.00	--	Not in Effect
ba01.mpr:	0.00	--	Not in Effect
ba02.mpr:	0.00	--	Not in Effect
ba03.mpr:	0.00	--	Not in Effect
ba04.mpr:	0.00	--	Not in Effect
ba05.mpr:	0.00	--	Not in Effect
ba06.mpr:	0.00	--	Not in Effect
ba07.mpr:	0.00	--	Not in Effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000

```
    ba11.mpr:    0.00                --    Grown from ba10.mpr using
                                NONE=1.0000
    ba12.mpr:    0.00                --    Grown from ba11.mpr using
                                NONE=1.0000
```

MCBEIR   Manitoba Child benefit earned income phase-in rate

DESCRIPTION

This is the earned income phase in rate for the Manitoba Child Benefit. Families with earned
incomes equal to and greater than MCBMINE will have their benefits phased in at this rate
for each dollar of income in excess of MCBMINE, up to the maximum benefit amount of
MCBAMT per child.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.00000	--	Not in Effect
ba98.mpr:	0.00000	--	Not in Effect
ba99.mpr:	0.00000	--	Not in Effect
ba00.mpr:	0.00000	--	Not in Effect
ba01.mpr:	0.00000	--	Not in Effect
ba02.mpr:	0.00000	--	Not in Effect
ba03.mpr:	0.00000	--	Not in Effect
ba04.mpr:	0.00000	--	Not in Effect
ba05.mpr:	0.00000	--	Not in Effect

```
ba06.mpr:     0.00000        --     Not in Effect
ba07.mpr:     0.00000        --     Not in Effect
ba08.mpr:     0.00000        --     Copied from ba07.mpr
ba09.mpr:     0.00000        --     Copied from ba08.mpr
ba10.mpr:     0.00000        --     Copied from ba09.mpr
ba11.mpr:     0.00000        --     Copied from ba10.mpr
ba12.mpr:     0.00000        --     Copied from ba11.mpr
```

MCBFLAG   Manitoba child benefit activation flag

DESCRIPTION

This flag turns on or off the Manitoba Child Benefit. The Manitoba Child Benefit (immcb) was introduced in the 2007 Manitoba Budget and implemented in January 2008.

Under the Manitoba Child Benefit program, parents may be entitled to receive a benefit of MCBAMT for the each child under the age of 18. Benefits are initially phased in at a rate of MCBEIR for earned income in excess of MCBMINE up to the maximum benefit of MCBAMT per child. Benefits may be reduced based on family net income from the previous year. Partial benefits are paid to families with adjusted net incomes between MCBTD and MCBPO. Adjusted family net income is defined as net income less UCCB payments for the head plus the spouse if one exists.

The value of the Manitoba Child Benefit (immcb) is added to provincial family programs (impfp).

At the time of this version release, the details of the Manitoba Child Benefit design had not been finalized. This program implementation represents a best-guess attempt of the benefit and the design and/or parameter values may change in later versions once detailed rules have been determined.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in Effect
ba92.mpr:	0	--	Not in Effect
ba93.mpr:	0	--	Not in Effect
ba94.mpr:	0	--	Not in Effect
ba95.mpr:	0	--	Not in Effect
ba96.mpr:	0	--	Not in Effect
ba97.mpr:	0	--	Not in Effect
ba98.mpr:	0	--	Not in Effect
ba99.mpr:	0	--	Not in Effect
ba00.mpr:	0	--	Not in Effect
ba01.mpr:	0	--	Not in Effect
ba02.mpr:	0	--	Not in Effect
ba03.mpr:	0	--	Not in Effect
ba04.mpr:	0	--	Not in Effect
ba05.mpr:	0	--	Not in Effect
ba06.mpr:	0	--	Not in Effect
ba07.mpr:	0	--	Not in Effect
ba08.mpr:	0	--	Copied from ba07.mpr
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

MCBMINE   Manitoba child benefit minimum earnings threshold

DESCRIPTION

This is the minimum earned income amount for eligibility for the Manitoba Child Benefit, which is a tax-free benefit to low-income working families in Manitoba, announced in the 2007 provincial budget and implemented in January 2008. Families with earned incomes equal to and greater than this amount will have their benefits phased in at a rate of MCBEIR for each dollar of income in excess of this amount, up to the maximum benefit amount of MCBAMT per child.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	0.00	--	Not in Effect
ba99.mpr:	0.00	--	Not in Effect
ba00.mpr:	0.00	--	Not in Effect
ba01.mpr:	0.00	--	Not in Effect
ba02.mpr:	0.00	--	Not in Effect
ba03.mpr:	0.00	--	Not in Effect
ba04.mpr:	0.00	--	Not in Effect
ba05.mpr:	0.00	--	Not in Effect
ba06.mpr:	0.00	--	Not in Effect
ba07.mpr:	0.00	--	Not in Effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

The level of family net income (head plus spouse where applicable) above which the
Manitoba Child Benefit is completely phased out.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	0.00	--	Not in Effect
ba99.mpr:	0.00	--	Not in Effect
ba00.mpr:	0.00	--	Not in Effect
ba01.mpr:	0.00	--	Not in Effect
ba02.mpr:	0.00	--	Not in Effect
ba03.mpr:	0.00	--	Not in Effect
ba04.mpr:	0.00	--	Not in Effect
ba05.mpr:	0.00	--	Not in Effect
ba06.mpr:	0.00	--	Not in Effect
ba07.mpr:	0.00	--	Not in Effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000

```
    ba10.mpr:     0.00             --     Grown from ba09.mpr using
                                  NONE=1.0000
    ba11.mpr:     0.00             --     Grown from ba10.mpr using
                                  NONE=1.0000
    ba12.mpr:     0.00             --     Grown from ba11.mpr using
                                  NONE=1.0000
```

MCBTD   Manitoba child benefit turndown

DESCRIPTION

The level of family net income (head plus spouse where applicable) above which the
Manitoba Child Benefit begins to be paid at a lower rate. The Manitoba Child Benefit will be
paid out at a reduced rate when family net income is between this amount and the phase out
income threshold of MCBPO.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	0.00	--	Not in Effect
ba99.mpr:	0.00	--	Not in Effect
ba00.mpr:	0.00	--	Not in Effect
ba01.mpr:	0.00	--	Not in Effect
ba02.mpr:	0.00	--	Not in Effect

```
ba03.mpr:      0.00                --      Not in Effect
ba04.mpr:      0.00                --      Not in Effect
ba05.mpr:      0.00                --      Not in Effect
ba06.mpr:      0.00                --      Not in Effect
ba07.mpr:      0.00                --      Not in Effect
ba08.mpr:      0.00                --      Grown from ba07.mpr using
                           NONE=1.0000
ba09.mpr:      0.00                --      Grown from ba08.mpr using
                           NONE=1.0000
ba10.mpr:      0.00                --      Grown from ba09.mpr using
                           NONE=1.0000
ba11.mpr:      0.00                --      Grown from ba10.mpr using
                           NONE=1.0000
ba12.mpr:      0.00                --      Grown from ba11.mpr using
                           NONE=1.0000
```

MCBXM   Manitoba cost-of-living basic credit

DESCRIPTION

This is the basic credit amount of the Manitoba Cost-of-Living Tax Credit. Along with other credits, it is included in the refundable tax credits (imptc).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     190.00             --      Federal Income Tax T1C (MAN)
                           TC-1991
ba92.mpr:     190.00           0.0%    Federal Income Tax T1C (MAN)
                           TC-1992
ba93.mpr:     190.00           0.0%    Federal Income Tax T1C (MAN)
                           TC-1993
```

```
ba94.mpr:     190.00        0.0%   Federal Income Tax T1C (MAN)
                                   1994
ba95.mpr:     190.00        0.0%   Federal Income Tax T1C (MAN)
                                   1995
ba96.mpr:     190.00        0.0%   Federal Income Tax T1C (MAN)
                                   1996
ba97.mpr:     190.00        0.0%   Federal Income Tax T1C (MAN)
                                   1997
ba98.mpr:     190.00        0.0%   Federal Income Tax T1C (MAN)
                                   1998
ba99.mpr:     190.00        0.0%   Federal Income Tax T1C (MAN)
                                   - 1999
ba00.mpr:     190.00        0.0%   Federal Income Tax Form
                                   MB479 - 2000
ba01.mpr:     190.00        0.0%   Federal Income Tax Form
                                   MB479 - 2001
ba02.mpr:     190.00        0.0%   Federal Income Tax Form
                                   MB479 - 2002
ba03.mpr:     190.00        0.0%   Federal Income Tax Form
                                   MB479 - 2003
ba04.mpr:     190.00        0.0%   Federal Income Tax Form
                                   MB479 - 2004
ba05.mpr:     190.00        0.0%   Federal Income Tax Form
                                   MB479 - 2005
ba06.mpr:     190.00        0.0%   Federal Income Tax Form
                                   MB479 - 2006
ba07.mpr:     190.00        0.0%   Grown from ba06.mpr using
                                   NONE=1.0000
ba08.mpr:     190.00        0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:     190.00        0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     190.00        0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     190.00        0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     190.00        0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

MCDISEX   Manitoba cost-of-living disability credit

DESCRIPTION

This parameter is the amount which can be claimed if the filer has already claimed the
disability credit or the Disability Amount for Dependants Other Than Spouse.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     110.00          --     Federal Income Tax T1C (MAN)
                        TC-1991
ba92.mpr:     110.00         0.0%    Federal Income Tax T1C (MAN)
                        TC-1992
ba93.mpr:     110.00         0.0%    Federal Income Tax T1C (MAN)
                        TC-1993
ba94.mpr:     110.00         0.0%    Federal Income Tax T1C (MAN)
                        1994
ba95.mpr:     110.00         0.0%    Federal Income Tax T1C (MAN)
                        1995
ba96.mpr:     110.00         0.0%    Federal Income Tax T1C (MAN)
                        1996
ba97.mpr:     110.00         0.0%    Federal Income Tax T1C (MAN)
                        1997
ba98.mpr:     110.00         0.0%    Federal Income Tax T1C (MAN)
                        1998
ba99.mpr:     110.00         0.0%    Federal Income Tax T1C (MAN)
                        - 1999
ba00.mpr:     110.00         0.0%    Federal Income Tax Form
                        MB479 - 2000
ba01.mpr:     110.00         0.0%    Federal Income Tax Form
                        MB479 - 2001
ba02.mpr:     110.00         0.0%    Federal Income Tax Form
                        MB479 - 2002
ba03.mpr:     110.00         0.0%    Federal Income Tax Form
                        MB479 - 2003
ba04.mpr:     110.00         0.0%    Federal Income Tax Form
                        MB479 - 2004
```

```
ba05.mpr:    110.00       0.0%   Federal Income Tax Form
                                  MB479 - 2005
ba06.mpr:    110.00       0.0%   Federal Income Tax Form
                                  MB479 - 2006
ba07.mpr:    110.00       0.0%   Grown from ba06.mpr using
                                  NONE=1.0000
ba08.mpr:    110.00       0.0%   Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:    110.00       0.0%   Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:    110.00       0.0%   Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:    110.00       0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:    110.00       0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

MCEMXM   Manitoba cost-of-living married equivalent credit

DESCRIPTION

This parameter is an additional credit if the filer has claimed the Equivalent to Married Tax Credit.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    190.00         --     Federal Income Tax T1C (MAN)
                                  TC-1991
ba92.mpr:    190.00       0.0%   Federal Income Tax T1C (MAN)
                                  TC-1992
```

```
ba93.mpr:      190.00       0.0%   Federal Income Tax T1C (MAN)
                                   TC-1993
ba94.mpr:      190.00       0.0%   Federal Income Tax T1C (MAN)
                                   1994
ba95.mpr:      190.00       0.0%   Federal Income Tax T1C (MAN)
                                   1995
ba96.mpr:      190.00       0.0%   Federal Income Tax T1C (MAN)
                                   1996
ba97.mpr:      190.00       0.0%   Federal Income Tax T1C (MAN)
                                   1997
ba98.mpr:      190.00       0.0%   Federal Income Tax T1C (MAN)
                                   1998
ba99.mpr:      190.00       0.0%   Federal Income Tax T1C (MAN)
                                   - 1999
ba00.mpr:      190.00       0.0%   Federal Income Tax Form
                                   MB479 - 2000
ba01.mpr:      190.00       0.0%   Federal Income Tax Form
                                   MB479 - 2001
ba02.mpr:      190.00       0.0%   Federal Income Tax Form
                                   MB479 - 2002
ba03.mpr:      190.00       0.0%   Federal Income Tax Form
                                   MB479 - 2003
ba04.mpr:      190.00       0.0%   Federal Income Tax Form
                                   MB479 - 2004
ba05.mpr:      190.00       0.0%   Federal Income Tax Form
                                   MB479 - 2005
ba06.mpr:      190.00       0.0%   Federal Income Tax Form
                                   MB479 - 2006
ba07.mpr:      190.00       0.0%   Grown from ba06.mpr using
                                   NONE=1.0000
ba08.mpr:      190.00       0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:      190.00       0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:      190.00       0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:      190.00       0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:      190.00       0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

MCFINCRR   Manitoba cost-of-living family income reduction rate

DESCRIPTION

This parameter is the rate at which family income (total filer's net income plus spouse's net income) will be reduced by when calculating the Manitoba Cost of Living Tax Credit.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.01000	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	0.01000	0.0%	Federal Income Tax Form MB479 - 2000

```
ba01.mpr:      0.01000      0.0%   Federal Income Tax Form
                                   MB479 - 2001
ba02.mpr:      0.01000      0.0%   Federal Income Tax Form
                                   MB479 - 2002
ba03.mpr:      0.01000      0.0%   Federal Income Tax Form
                                   MB479 - 2003
ba04.mpr:      0.01000      0.0%   Federal Income Tax Form
                                   MB479 - 2004
ba05.mpr:      0.01000      0.0%   Federal Income Tax Form
                                   MB479 - 2005
ba06.mpr:      0.01000      0.0%   Federal Income Tax Form
                                   MB479 - 2006
ba07.mpr:      0.01000      0.0%   Copied from ba06.mpr
ba08.mpr:      0.01000      0.0%   Copied from ba07.mpr
ba09.mpr:      0.01000      0.0%   Copied from ba08.mpr
ba10.mpr:      0.01000      0.0%   Copied from ba09.mpr
ba11.mpr:      0.01000      0.0%   Copied from ba10.mpr
ba12.mpr:      0.01000      0.0%   Copied from ba11.mpr
```

MCGTC   Man. Caregiver Tax Credit

DESCRIPTION

MCGTC multiplied by MPNTCR is the maximum amount of the Manitoba Caregiver Tax
Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is
calculated (MTXFLG = 1).

For more explanation see MCGTCFLG.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	2386.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	3500.00	46.7%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	3605.00	3.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	3605.00	0.0%	Federal Income Tax Form MB428 - 2003
ba04.mpr:	3605.00	0.0%	Federal Income Tax Form MB428 - 2004
ba05.mpr:	3605.00	0.0%	Federal Income Tax Form MB428 - 2005
ba06.mpr:	3605.00	0.0%	Federal Income Tax Form MB428 - 2006
ba07.mpr:	3605.00	0.0%	TD1MB E (07)
ba08.mpr:	3605.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	3605.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	3605.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	3605.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	3605.00	0.0%	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

The calculation of the Manitoba Caregiver Tax Credit (impcgtc) is activated by the flag MCGTCFLG.

The Caregiver Tax Credit (impcgtc) provides additional tax assistance to individuals who provide in-home care for relatives. Eligible recipients include individuals residing with and providing in-home care for a parent or grandparent over 65 years of age, or for an infirm dependent relative.

The parameter MCGTCOPT provides users with the option to use the greenbook value of the Caregiver amount (idcgtc from Line 315 and Schedule 12 in the General Tax Guide) or to give the maximum (MCGTC) if idcgtc is greater than 0.

This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect

```
ba00.mpr:    1              --    Federal Income Tax Form
                      MB428 - 2000
ba01.mpr:    1              --    Federal Income Tax Form
                      MB428 - 2001
ba02.mpr:    1              --    Federal Income Tax Form
                      MB428 - 2002
ba03.mpr:    1              --    Federal Income Tax Form
                      MB428 - 2003
ba04.mpr:    1              --    Federal Income Tax Form
                      MB428 - 2004
ba05.mpr:    1              --    Federal Income Tax Form
                      MB428 - 2005
ba06.mpr:    1              --    Federal Income Tax Form
                      MB428 - 2006
ba07.mpr:    1              --    TD1MB E (07)
ba08.mpr:    1              --    Copied from ba07.mpr
ba09.mpr:    1              --    Copied from ba08.mpr
ba10.mpr:    1              --    Copied from ba09.mpr
ba11.mpr:    1              --    Copied from ba10.mpr
ba12.mpr:    1              --    Copied from ba11.mpr
```

MCGTCOPT Man. Caregiver Tax Credit Option (1=max, 2=greenbook)

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers Tax Credit (impcgtc).   A value of 1 results in applying the maximum value (MCGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2. This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (MTXFLG = 1) and the provincial caregivers tax credit is activated (MCGTCFLG = 1).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect
ba93.mpr:	1	--	Not in effect
ba94.mpr:	1	--	Not in effect
ba95.mpr:	1	--	Not in effect
ba96.mpr:	1	--	Not in effect
ba97.mpr:	1	--	Not in effect
ba98.mpr:	1	--	Not in effect
ba99.mpr:	1	--	Not in effect
ba00.mpr:	1	--	OPTION
ba01.mpr:	1	--	OPTION
ba02.mpr:	1	--	OPTION
ba03.mpr:	1	--	OPTION
ba04.mpr:	1	--	OPTION
ba05.mpr:	1	--	OPTION
ba06.mpr:	1	--	OPTION
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

MCHATL1   Man. Charitable Donations amount level 1

DESCRIPTION

The level above which the proportion of Manitoba Charitable Donations and Gifts to the Crown (imchara) may be claimed as a tax credit increases. The parameter is only used when the provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	200.00	0.0%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	200.00	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	200.00	0.0%	Federal Income Tax Form MB428 - 2003
ba04.mpr:	200.00	0.0%	Federal Income Tax Form MB428 - 2004
ba05.mpr:	200.00	0.0%	Federal Income Tax Form MB428 - 2005
ba06.mpr:	200.00	0.0%	Federal Income Tax Form MB428 - 2006
ba07.mpr:	200.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	200.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	200.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	200.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
ba11.mpr:     200.00          0.0%   Grown from ba10.mpr using
                              NONE=1.0000
ba12.mpr:     200.00          0.0%   Grown from ba11.mpr using
                              NONE=1.0000
```

MCHATR1   Man. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (MCHATL1) that may be
claimed as a Manitoba non-refundable tax credit. The parameter is only used when the
provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.08000	--	Federal Income Tax Form MB428 – 2000
ba01.mpr:	0.10900	36.3%	Federal Income Tax Form MB428 – 2001
ba02.mpr:	0.10900	0.0%	Federal Income Tax Form MB428 – 2002

```
ba03.mpr:      0.10900      0.0%   Federal Income Tax Form
                                   MB428 - 2003
ba04.mpr:      0.10900      0.0%   Federal Income Tax Form
                                   MB428 - 2004
ba05.mpr:      0.10900      0.0%   Federal Income Tax Form
                                   MB428 - 2005
ba06.mpr:      0.10900      0.0%   Federal Income Tax Form
                                   MB428 - 2006
ba07.mpr:      0.10900      0.0%   Payroll Deductions Formulas
                                   2007 - T4127
ba08.mpr:      0.10900      0.0%   Copied from ba07.mpr
ba09.mpr:      0.10800     -0.9%   Manitoba Budget 2007 - Paper
                                   C
ba10.mpr:      0.10700     -0.9%   Manitoba Budget 2007 - Paper
                                   C
ba11.mpr:      0.10500     -1.9%   Manitoba Budget 2007 - Paper
                                   C
ba12.mpr:      0.10500      0.0%   Copied from ba11.mpr
```

MCHATR2   Man. Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (MCHATL1) that may be
claimed as a Manitoba non-refundable tax credit. The parameter is only used when the
provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 0.00000   --   Not in effect

```
ba92.mpr:      0.00000        --     Not in effect
ba93.mpr:      0.00000        --     Not in effect
ba94.mpr:      0.00000        --     Not in effect
ba95.mpr:      0.00000        --     Not in effect
ba96.mpr:      0.00000        --     Not in effect
ba97.mpr:      0.00000        --     Not in effect
ba98.mpr:      0.00000        --     Not in effect
ba99.mpr:      0.00000        --     Not in effect
ba00.mpr:      0.13630        --     Federal Income Tax Form
                                     MB428 - 2000
ba01.mpr:      0.17400       27.7%   Federal Income Tax Form
                                     MB428 - 2001
ba02.mpr:      0.17400        0.0%   Federal Income Tax Form
                                     MB428 - 2002
ba03.mpr:      0.17400        0.0%   Federal Income Tax Form
                                     MB428 - 2003
ba04.mpr:      0.17400        0.0%   Federal Income Tax Form
                                     MB428 - 2004
ba05.mpr:      0.17400        0.0%   Federal Income Tax Form
                                     MB428 - 2005
ba06.mpr:      0.17400        0.0%   Federal Income Tax Form
                                     MB428 - 2006
ba07.mpr:      0.17400        0.0%   Payroll Deductions Formulas
                                     2007 - T4127
ba08.mpr:      0.17400        0.0%   Copied from ba07.mpr
ba09.mpr:      0.17400        0.0%   Copied from ba08.mpr
ba10.mpr:      0.17400        0.0%   Copied from ba09.mpr
ba11.mpr:      0.17400        0.0%   Copied from ba10.mpr
ba12.mpr:      0.17400        0.0%   Copied from ba11.mpr
```

MCLAWPCT Manitoba SA Clawback percentage kids over flow through age in families [#kids][#kids<age]

DESCRIPTION

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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Source				
ba91.mpr:	2	[Rows]	Not in effect			
0.00	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0		
0.00	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0		
ba92.mpr:		[Same]	Not in effect			
ba93.mpr:		[Same]	Not in effect			
ba94.mpr:		[Same]	Not in effect			
ba95.mpr:		[Same]	Not in effect			
ba96.mpr:		[Same]	Not in effect			
ba97.mpr:		[Same]	Not in effect			
ba98.mpr:		[Same]	Not in effect			
ba99.mpr:	11	[Rows]	Not in effect			
0.00	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0		

0.63	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0	
0.59	0.34	0.00	0.00	0.00	0.00
		0.00	0.00	0	
0.57	0.42	0.24	0.00	0.00	0.00
		0.00	0.00	0	
0.56	0.44	0.32	0.19	0.00	0.00
		0.00	0.00	0	
0.55	0.46	0.37	0.26	0.15	0.00
		0.00	0.00	0	
0.55	0.47	0.38	0.30	0.22	0.13
		0.00	0.00	0	
0.54	0.47	0.40	0.33	0.26	0.19
		0.11	0.00	0	
0.54	0.48	0.42	0.35	0.29	0.23
		0.17	0.10	0	
0.54	0.48	0.43	0.37	0.32	0.26
		0.20	0.15	0	
0.54	0.49	0.44	0.39	0.34	0.29
		0.24	0.19	0	

```
ba00.mpr:                 [Same]   Manitoba Family Services and
                          Housing
ba01.mpr:                 [Same]   Manitoba Family Services and
                          Housing
ba02.mpr:     11          [Rows]   Manitoba government
```

0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0	
0.61	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0	
0.58	0.33	0.00	0.00	0.00	0.00
		0.00	0.00	0	
0.55	0.40	0.23	0.00	0.00	0.00
		0.00	0.00	0	
0.54	0.43	0.31	0.18	0.00	0.00
		0.00	0.00	0	
0.54	0.44	0.35	0.25	0.15	0.00
		0.00	0.00	0	
0.53	0.45	0.37	0.29	0.21	0.12
		0.00	0.00	0	
0.53	0.46	0.39	0.32	0.25	0.18
		0.11	0.00	0	
0.53	0.46	0.40	0.34	0.28	0.22
		0.16	0.09	0	
0.52	0.47	0.42	0.36	0.31	0.25
		0.20	0.15	0	
0.52	0.47	0.42	0.38	0.33	0.28
		0.23	0.18	0	

```
ba03.mpr:     11          [Rows]   Manitoba government
      0.00      0.00     0.00     0.00     0.00      0.00
                         0.00     0.00     0
      0.54      0.00     0.00     0.00     0.00      0.00
                         0.00     0.00     0
      0.50      0.29     0.00     0.00     0.00      0.00
                         0.00     0.00     0
      0.48      0.35     0.20     0.00     0.00      0.00
                         0.00     0.00     0
      0.47      0.37     0.27     0.15     0.00      0.00
                         0.00     0.00     0
      0.46      0.38     0.30     0.22     0.13      0.00
                         0.00     0.00     0
      0.46      0.39     0.32     0.25     0.18      0.11
                         0.00     0.00     0
      0.46      0.40     0.34     0.28     0.22      0.16
                         0.09     0.00     0
      0.45      0.40     0.35     0.30     0.24      0.19
                         0.14     0.08     0
      0.45      0.40     0.36     0.31     0.26      0.22
                         0.17     0.13     0
      0.45      0.41     0.37     0.32     0.28      0.24
                         0.20     0.16     0
ba04.mpr:     2           [Rows]   Manitoba Budget 2003, page 9
      0.00      0.00     0.00     0.00     0.00      0.00
                         0.00     0.00     0
      0.00      0.00     0.00     0.00     0.00      0.00
                         0.00     0.00     0
ba05.mpr:                 [Same]   Manitoba government
ba06.mpr:                 [Same]   Manitoba government
ba07.mpr:                 [Same]   Grown from ba06.mpr using
                          NONE=1.0000
ba08.mpr:                 [Same]   Grown from ba07.mpr using
                          NONE=1.0000
ba09.mpr:                 [Same]   Grown from ba08.mpr using
                          NONE=1.0000
ba10.mpr:                 [Same]   Grown from ba09.mpr using
                          NONE=1.0000
ba11.mpr:                 [Same]   Grown from ba10.mpr using
                          NONE=1.0000
ba12.mpr:                 [Same]   Grown from ba11.mpr using
                          NONE=1.0000
```

MCLAWPCTP Manitoba SA Clawback percentage kids over flow through age for 1st half of year [#kids][#kids<age]

DESCRIPTION

This parameter represents the percentage of the National Child Benefit Supplement (NCBS) to be clawed back from social assistance when the parameter MCLAWSA6P is set to 0 or MCLAWSA12P 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 MCLAWSA6P or MCLAWSA12P is set to 0. When MCLAWSA6P 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 MCLAWPCTP[cfnkids][# kids < 7]. When MCLAWSA12P is set to 0, social assistance will be reduced by MCLAWPCTP[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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

ba91.mpr:	2		[Rows]	Not in effect		
0.00	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0		
0.00	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0		

ba92.mpr:			[Same]	Not in effect		
ba93.mpr:			[Same]	Not in effect		
ba94.mpr:			[Same]	Not in effect		
ba95.mpr:			[Same]	Not in effect		
ba96.mpr:			[Same]	Not in effect		
ba97.mpr:			[Same]	Not in effect		
ba98.mpr:			[Same]	Not in effect		
ba99.mpr:			[Same]	Not in effect		
ba00.mpr:	11		[Rows]	Manitoba Family Services and Housing		
0.00	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0		
0.63	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0		
0.59	0.34	0.00	0.00	0.00	0.00	
		0.00	0.00	0		
0.57	0.42	0.24	0.00	0.00	0.00	
		0.00	0.00	0		
0.56	0.44	0.32	0.19	0.00	0.00	
		0.00	0.00	0		
0.55	0.46	0.37	0.26	0.15	0.00	
		0.00	0.00	0		
0.55	0.47	0.38	0.30	0.22	0.13	
		0.00	0.00	0		
0.54	0.47	0.40	0.33	0.26	0.19	
		0.11	0.00	0		
0.54	0.48	0.42	0.35	0.29	0.23	
		0.17	0.10	0		
0.54	0.48	0.43	0.37	0.32	0.26	
		0.20	0.15	0		
0.54	0.49	0.44	0.39	0.34	0.29	
		0.24	0.19	0		
ba01.mpr:			[Same]	Manitoba Family Services and Housing		

```
ba02.mpr:                  [Same]   Manitoba Family Services and
                           Housing
ba03.mpr:       11         [Rows]   Manitoba government
     0.00       0.00       0.00     0.00      0.00      0.00
                           0.00     0.00      0
     0.61       0.00       0.00     0.00      0.00      0.00
                           0.00     0.00      0
     0.58       0.33       0.00     0.00      0.00      0.00
                           0.00     0.00      0
     0.55       0.40       0.23     0.00      0.00      0.00
                           0.00     0.00      0
     0.54       0.43       0.31     0.18      0.00      0.00
                           0.00     0.00      0
     0.54       0.44       0.35     0.25      0.15      0.00
                           0.00     0.00      0
     0.53       0.45       0.37     0.29      0.21      0.12
                           0.00     0.00      0
     0.53       0.46       0.39     0.32      0.25      0.18
                           0.11     0.00      0
     0.53       0.46       0.40     0.34      0.28      0.22
                           0.16     0.09      0
     0.52       0.47       0.42     0.36      0.31      0.25
                           0.20     0.15      0
     0.52       0.47       0.42     0.38      0.33      0.28
                           0.23     0.18      0
ba04.mpr:       11         [Rows]   Manitoba government
     0.00       0.00       0.00     0.00      0.00      0.00
                           0.00     0.00      0
     0.54       0.00       0.00     0.00      0.00      0.00
                           0.00     0.00      0
     0.50       0.29       0.00     0.00      0.00      0.00
                           0.00     0.00      0
     0.48       0.35       0.20     0.00      0.00      0.00
                           0.00     0.00      0
     0.47       0.37       0.27     0.15      0.00      0.00
                           0.00     0.00      0
     0.46       0.38       0.30     0.22      0.13      0.00
                           0.00     0.00      0
     0.46       0.39       0.32     0.25      0.18      0.11
                           0.00     0.00      0
     0.46       0.40       0.34     0.28      0.22      0.16
                           0.09     0.00      0
     0.45       0.40       0.35     0.30      0.24      0.19
                           0.14     0.08      0
     0.45       0.40       0.36     0.31      0.26      0.22
                           0.17     0.13      0
```

```
         0.45       0.41      0.37      0.32      0.28      0.24
                              0.20      0.16      0
 ba05.mpr:    2              [Rows]    Manitoba Budget 2003, page 9
         0.00       0.00      0.00      0.00      0.00      0.00
                              0.00      0.00      0
         0.00       0.00      0.00      0.00      0.00      0.00
                              0.00      0.00      0
 ba06.mpr:                   [Same]    Manitoba government
 ba07.mpr:                   [Same]    Manitoba government
 ba08.mpr:                   [Same]    Grown from ba07.mpr using
                             NONE=1.0000
 ba09.mpr:                   [Same]    Grown from ba08.mpr using
                             NONE=1.0000
 ba10.mpr:                   [Same]    Grown from ba09.mpr using
                             NONE=1.0000
 ba11.mpr:                   [Same]    Grown from ba10.mpr using
                             NONE=1.0000
 ba12.mpr:                   [Same]    Grown from ba11.mpr using
                             NONE=1.0000
```

MCLAWSA12 Manitoba Social assistance NCBS clawback for children 12 and under

DESCRIPTION

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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the

clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	HRDC Income Support Policy Group
ba99.mpr:	0.00	--	HRDC Income Support Policy Group
ba00.mpr:	0.00	--	HRDC Income Support Policy Group
ba01.mpr:	0.00	--	HRDC Income Support Policy Group
ba02.mpr:	0.50	--	Manitoba government
ba03.mpr:	0.50	0.0%	Manitoba government
ba04.mpr:	0.00	--	Manitoba Budget 2003, page 9
ba05.mpr:	0.00	--	Manitoba government
ba06.mpr:	0.00	--	Manitoba government
ba07.mpr:	0.00	--	Copied from ba06.mpr
ba08.mpr:	0.00	--	Copied from ba07.mpr
ba09.mpr:	0.00	--	Copied from ba08.mpr
ba10.mpr:	0.00	--	Copied from ba09.mpr
ba11.mpr:	0.00	--	Copied from ba10.mpr
ba12.mpr:	0.00	--	Copied from ba11.mpr

DESCRIPTION

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 MCLAWSA12P represents the proportion of the year in which children under 13 are exempt from the clawback. The parameter works with MCLAWSA6P which indicates the proportion of the year children under 7 were exempt. So if MCLAWSA12P is set to 1, then children under 13 were exempt from the SA clawback. If MCLAWSA6P is set to 0.5 and MCLAWSA12P 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 MCLAWPCTP 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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	HRDC Income Support Policy Group
ba02.mpr:	0.00	--	HRDC Income Support Policy Group
ba03.mpr:	0.50	--	Manitoba government
ba04.mpr:	0.50	0.0%	Manitoba government
ba05.mpr:	0.00	--	Manitoba Budget 2003, page 9
ba06.mpr:	0.00	--	Manitoba government
ba07.mpr:	0.00	--	Manitoba government
ba08.mpr:	0.00	--	Copied from ba07.mpr
ba09.mpr:	0.00	--	Copied from ba08.mpr
ba10.mpr:	0.00	--	Copied from ba09.mpr
ba11.mpr:	0.00	--	Copied from ba10.mpr
ba12.mpr:	0.00	--	Copied from ba11.mpr

MCLAWSA6 Manitoba Social assistance NCBS clawback for children 6 and under

DESCRIPTION

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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	HRDC Income Support Policy Group
ba99.mpr:	0.00	--	HRDC Income Support Policy Group
ba00.mpr:	1.00	--	HRDC Income Support Policy Group
ba01.mpr:	1.00	0.0%	HRDC Income Support Policy Group

```
ba02.mpr:      0.50          -50.0%    Manitoba government
ba03.mpr:      0.00            --      Manitoba government
ba04.mpr:      0.00            --      Manitoba Budget 2003, page 9
ba05.mpr:      0.00            --      Manitoba government
ba06.mpr:      0.00            --      Manitoba government
ba07.mpr:      0.00            --      Copied from ba06.mpr
ba08.mpr:      0.00            --      Copied from ba07.mpr
ba09.mpr:      0.00            --      Copied from ba08.mpr
ba10.mpr:      0.00            --      Copied from ba09.mpr
ba11.mpr:      0.00            --      Copied from ba10.mpr
ba12.mpr:      0.00            --      Copied from ba11.mpr
```

MCLAWSA6P   Manitoba SA NCBS clawback for children 6 and under for 1st half of year

DESCRIPTION

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 MCLAWSA6P represents the proportion of the year in which children under 7 are exempt from the clawback. The parameter works with MCLAWSA12P which indicates the proportion of the year children under 13 were exempt. So if MCLAWSA6P is set to 1, then children under 7 were exempt from the SA clawback. If MCLAWSA6P is set to 0.5 and MCLAWSA12P 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 MCLAWPCTP 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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	1.00	--	HRDC Income Support Policy Group
ba02.mpr:	1.00	0.0%	HRDC Income Support Policy Group
ba03.mpr:	0.50	-50.0%	Manitoba government
ba04.mpr:	0.00	--	Manitoba government
ba05.mpr:	0.00	--	Manitoba Budget 2003, page 9
ba06.mpr:	0.00	--	Manitoba government
ba07.mpr:	0.00	--	Manitoba government
ba08.mpr:	0.00	--	Copied from ba07.mpr
ba09.mpr:	0.00	--	Copied from ba08.mpr
ba10.mpr:	0.00	--	Copied from ba09.mpr
ba11.mpr:	0.00	--	Copied from ba10.mpr
ba12.mpr:	0.00	--	Copied from ba11.mpr

MCMINAGE Manitoba cost-of-living tax credit minimum age

DESCRIPTION

To be eligible for the Manitoba Cost-of-living tax credit, individuals must have reached this age. Persons under this age may still be eligible for this tax credit if they have a spouse/common-law partner, children or can claim the education property tax credit.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	17	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	17	--	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	18	--	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	18	--	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	18	--	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	18	--	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	18	--	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	18	--	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	18	--	Federal Income Tax T1C (MAN) 1999
ba00.mpr:	18	--	Federal Income Tax Form MB479 - 2000

```
ba01.mpr:      18              --    Federal Income Tax Form
                               MB479 - 2001
ba02.mpr:      18              --    Federal Income Tax Form
                               MB479 - 2002
ba03.mpr:      18              --    Federal Income Tax Form
                               MB479 - 2003
ba04.mpr:      18              --    Federal Income Tax Form
                               MB479 - 2004
ba05.mpr:      18              --    Federal Income Tax Form
                               MB479 - 2005
ba06.mpr:      19              --    Federal Income Tax Form
                               MB479 - 2006
ba07.mpr:      19              --    Copied from ba06.mpr
ba08.mpr:      19              --    Copied from ba07.mpr
ba09.mpr:      19              --    Copied from ba08.mpr
ba10.mpr:      19              --    Copied from ba09.mpr
ba11.mpr:      19              --    Copied from ba10.mpr
ba12.mpr:      19              --    Copied from ba11.mpr
```

MCMXM Manitoba cost-of-living married credit

DESCRIPTION

This parameter is an additional credit with respect to a spouse if the filer has claimed the
Married Tax Credit.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      190.00           --    Federal Income Tax T1C (MAN)
                               TC-1991
```

```
ba92.mpr:      190.00        0.0%   Federal Income Tax T1C (MAN)
                                    TC-1992
ba93.mpr:      190.00        0.0%   Federal Income Tax T1C (MAN)
                                    TC-1993
ba94.mpr:      190.00        0.0%   Federal Income Tax T1C (MAN)
                                    1994
ba95.mpr:      190.00        0.0%   Federal Income Tax T1C (MAN)
                                    1995
ba96.mpr:      190.00        0.0%   Federal Income Tax T1C (MAN)
                                    1996
ba97.mpr:      190.00        0.0%   Federal Income Tax T1C (MAN)
                                    1997
ba98.mpr:      190.00        0.0%   Federal Income Tax T1C (MAN)
                                    1998
ba99.mpr:      190.00        0.0%   Federal Income Tax T1C (MAN)
                                    - 1999
ba00.mpr:      190.00        0.0%   Federal Income Tax Form
                                    MB479 - 2000
ba01.mpr:      190.00        0.0%   Federal Income Tax Form
                                    MB479 - 2001
ba02.mpr:      190.00        0.0%   Federal Income Tax Form
                                    MB479 - 2002
ba03.mpr:      190.00        0.0%   Federal Income Tax Form
                                    MB479 - 2003
ba04.mpr:      190.00        0.0%   Federal Income Tax Form
                                    MB479 - 2004
ba05.mpr:      190.00        0.0%   Federal Income Tax Form
                                    MB479 - 2005
ba06.mpr:      190.00        0.0%   Federal Income Tax Form
                                    MB479 - 2006
ba07.mpr:      190.00        0.0%   Grown from ba06.mpr using
                                    NONE=1.0000
ba08.mpr:      190.00        0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:      190.00        0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      190.00        0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      190.00        0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      190.00        0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

DESCRIPTION

This parameter is the amount which can be claimed if the filer has already claimed an amount for disabled dependents aged 18 and over (idothpe). Note that the model assumes that there is only 1 disabled dependent.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 60.00   --   Federal Income Tax T1C (MAN)
                                  TC-1991
 ba92.mpr: 60.00   0.0%   Federal Income Tax T1C (MAN)
                                  TC-1992
 ba93.mpr: 60.00   0.0%   Federal Income Tax T1C (MAN)
                                  TC-1993
 ba94.mpr: 60.00   0.0%   Federal Income Tax T1C (MAN)
                                  1994
 ba95.mpr: 60.00   0.0%   Federal Income Tax T1C (MAN)
                                  1995
 ba96.mpr: 60.00   0.0%   Federal Income Tax T1C (MAN)
                                  1996
 ba97.mpr: 60.00   0.0%   Federal Income Tax T1C (MAN)
                                  1997
 ba98.mpr: 60.00   0.0%   Federal Income Tax T1C (MAN)
                                  1998
 ba99.mpr: 60.00   0.0%   Federal Income Tax T1C (MAN)
                                  - 1999
 ba00.mpr: 60.00   0.0%   Federal Income Tax Form
                                  MB479 - 2000

```
ba01.mpr:     60.00          0.0%   Federal Income Tax Form
                                    MB479 - 2001
ba02.mpr:     60.00          0.0%   Federal Income Tax Form
                                    MB479 - 2002
ba03.mpr:     60.00          0.0%   Federal Income Tax Form
                                    MB479 - 2003
ba04.mpr:     60.00          0.0%   Federal Income Tax Form
                                    MB479 - 2004
ba05.mpr:     60.00          0.0%   Federal Income Tax Form
                                    MB479 - 2005
ba06.mpr:     60.00          0.0%   Federal Income Tax Form
                                    MB479 - 2006
ba07.mpr:     60.00          0.0%   Grown from ba06.mpr using
                                    NONE=1.0000
ba08.mpr:     60.00          0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:     60.00          0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:     60.00          0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:     60.00          0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:     60.00          0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

MCSAXM   Manitoba cost-of-living spouse age credit

DESCRIPTION

This parameter is a credit which can be claimed if the filer's spouse was eligible for the Federal Age Tax Credit and that credit was transferred to the filer.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	110.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	110.00	0.0%	Federal Income Tax Form MB479 - 2000
ba01.mpr:	110.00	0.0%	Federal Income Tax Form MB479 - 2001
ba02.mpr:	110.00	0.0%	Federal Income Tax Form MB479 - 2002
ba03.mpr:	110.00	0.0%	Federal Income Tax Form MB479 - 2003
ba04.mpr:	110.00	0.0%	Federal Income Tax Form MB479 - 2004
ba05.mpr:	110.00	0.0%	Federal Income Tax Form MB479 - 2005
ba06.mpr:	110.00	0.0%	Federal Income Tax Form MB479 - 2006
ba07.mpr:	110.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	110.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	110.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	110.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
  ba11.mpr:    110.00        0.0%   Grown from ba10.mpr using
                             NONE=1.0000
  ba12.mpr:    110.00        0.0%   Grown from ba11.mpr using
                             NONE=1.0000
```

MCSDISEX   Manitoba cost-of-living spouse disabled credit

DESCRIPTION

This parameter is the amount which can be claimed if the filer has already claimed the
Disability Amount Transferred From Spouse.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
  ba91.mpr:    110.00         --     Federal Income Tax T1C (MAN)
                             TC-1991
  ba92.mpr:    110.00        0.0%   Federal Income Tax T1C (MAN)
                             TC-1992
  ba93.mpr:    110.00        0.0%   Federal Income Tax T1C (MAN)
                             TC-1993
  ba94.mpr:    110.00        0.0%   Federal Income Tax T1C (MAN)
                             1994
  ba95.mpr:    110.00        0.0%   Federal Income Tax T1C (MAN)
                             1995
  ba96.mpr:    110.00        0.0%   Federal Income Tax T1C (MAN)
                             1996
  ba97.mpr:    110.00        0.0%   Federal Income Tax T1C (MAN)
                             1997
  ba98.mpr:    110.00        0.0%   Federal Income Tax T1C (MAN)
                             1998
```

```
ba99.mpr:     110.00      0.0%   Federal Income Tax T1C (MAN)
                                 - 1999
ba00.mpr:     110.00      0.0%   Federal Income Tax Form
                                 MB479 - 2000
ba01.mpr:     110.00      0.0%   Federal Income Tax Form
                                 MB479 - 2001
ba02.mpr:     110.00      0.0%   Federal Income Tax Form
                                 MB479 - 2002
ba03.mpr:     110.00      0.0%   Federal Income Tax Form
                                 MB479 - 2003
ba04.mpr:     110.00      0.0%   Federal Income Tax Form
                                 MB479 - 2004
ba05.mpr:     110.00      0.0%   Federal Income Tax Form
                                 MB479 - 2005
ba06.mpr:     110.00      0.0%   Federal Income Tax Form
                                 MB479 - 2006
ba07.mpr:     110.00      0.0%   Grown from ba06.mpr using
                                 NONE=1.0000
ba08.mpr:     110.00      0.0%   Grown from ba07.mpr using
                                 NONE=1.0000
ba09.mpr:     110.00      0.0%   Grown from ba08.mpr using
                                 NONE=1.0000
ba10.mpr:     110.00      0.0%   Grown from ba09.mpr using
                                 NONE=1.0000
ba11.mpr:     110.00      0.0%   Grown from ba10.mpr using
                                 NONE=1.0000
ba12.mpr:     110.00      0.0%   Grown from ba11.mpr using
                                 NONE=1.0000
```

MCYCXM   Manitoba cost-of-living young dependants credit

DESCRIPTION

This parameter is the credit which can be claimed if the filer has claimed the amounts for
dependent children age 18 and under.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	25.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	25.00	0.0%	Federal Income Tax Form MB479 - 2000
ba01.mpr:	25.00	0.0%	Federal Income Tax Form MB479 - 2001
ba02.mpr:	25.00	0.0%	Federal Income Tax Form MB479 - 2002
ba03.mpr:	25.00	0.0%	Federal Income Tax Form MB479 - 2003
ba04.mpr:	25.00	0.0%	Federal Income Tax Form MB479 - 2004
ba05.mpr:	25.00	0.0%	Federal Income Tax Form MB479 - 2005
ba06.mpr:	25.00	0.0%	Federal Income Tax Form MB479 - 2006
ba07.mpr:	25.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	25.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	25.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	25.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
ba11.mpr:    25.00            0.0%   Grown from ba10.mpr using
                              NONE=1.0000
ba12.mpr:    25.00            0.0%   Grown from ba11.mpr using
                              NONE=1.0000
```

MDTCR Man. dividend tax credit rate

DESCRIPTION

The Manitoba dividend tax credit for dividends from small (other than eligible) corporations
is calculated as taxable dividends from small (other than eligible) corporations (imisdivt)
times this proportion.   The total dividend tax credit (impdtxc) includes amounts from both
the large (eligible) and small (other than eligible) corporations and is only used when
provincial tax on taxable income is turned on (MTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00000         --    Not in effect
 ba92.mpr:    0.00000         --    Not in effect
 ba93.mpr:    0.00000         --    Not in effect
 ba94.mpr:    0.00000         --    Not in effect
 ba95.mpr:    0.00000         --    Not in effect
 ba96.mpr:    0.00000         --    Not in effect
 ba97.mpr:    0.00000         --    Not in effect
 ba98.mpr:    0.00000         --    Not in effect
 ba99.mpr:    0.00000         --    Not in effect
 ba00.mpr:    0.06270         --    Federal Income Tax Form
                              MB428 - 2000
 ba01.mpr:    0.06000       -4.3%   Federal Income Tax Form
                              MB428 - 2001
```

```
ba02.mpr:     0.05000    -16.7%   Federal Income Tax Form
                                   MB428 - 2002
ba03.mpr:     0.05000      0.0%   Federal Income Tax Form
                                   MB428 - 2003
ba04.mpr:     0.05000      0.0%   Federal Income Tax Form
                                   MB428 - 2004
ba05.mpr:     0.05000      0.0%   Federal Income Tax Form
                                   MB428 - 2005
ba06.mpr:     0.04870     -2.6%   Federal Income Tax Form
                                   MB428 - 2006
ba07.mpr:     0.03670    -24.6%   Manitoba news release June
                                   5, 2006
ba08.mpr:     0.02500    -31.9%   Manitoba Budget 2007 -
                                   Bulletin No. 107
ba09.mpr:     0.02500      0.0%   Copied from ba08.mpr
ba10.mpr:     0.02500      0.0%   Copied from ba09.mpr
ba11.mpr:     0.02500      0.0%   Copied from ba10.mpr
ba12.mpr:     0.02500      0.0%   Copied from ba11.mpr
```

MDTCRLC   Man. dividend tax credit rate from large (eligible) corporations

DESCRIPTION

The Manitoba dividend tax credit for dividends from large (eligible) corporations is calculated as taxable dividends from large (eligible) corporations (imildivt) times this proportion.   The total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (MTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.06270	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.06000	-4.3%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	0.05000	-16.7%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	0.05000	0.0%	Federal Income Tax Form MB428 - 2003
ba04.mpr:	0.05000	0.0%	Federal Income Tax Form MB428 - 2004
ba05.mpr:	0.05000	0.0%	Federal Income Tax Form MB428 - 2005
ba06.mpr:	0.11000	120.0%	Federal Income Tax Form MB428 - 2006
ba07.mpr:	0.11000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.11000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.11000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.11000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.11000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.11000	0.0%	Copied from ba11.mpr

MEDALL   Medical allowance maximum lower limit

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either MEDANF percent of net income, or MEDALL, whichever is less.

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1570.00	--	Federal Income Tax 1991 – Line 330
ba92.mpr:	1614.00	2.8%	Federal Income Tax 1992 – Line 330
ba93.mpr:	1614.00	0.0%	Federal Income Tax 1993 – Line 330
ba94.mpr:	1614.00	0.0%	Federal Income Tax 1994 – Line 330
ba95.mpr:	1614.00	0.0%	Federal Income Tax 1995 – Line 330
ba96.mpr:	1614.00	0.0%	Federal Income Tax 1996 – Line 330
ba97.mpr:	1614.00	0.0%	Federal Income Tax 1997 – Line 330
ba98.mpr:	1614.00	0.0%	Federal Income Tax 1998 – Line 330
ba99.mpr:	1614.00	0.0%	Federal Income Tax 1999 – Line 330
ba00.mpr:	1637.00	1.4%	Federal Income Tax 2000 – Line 330
ba01.mpr:	1678.00	2.5%	Federal Income Tax 2001 – Line 330
ba02.mpr:	1728.00	3.0%	Federal Income Tax 2002 – Line 330
ba03.mpr:	1755.00	1.6%	Federal Income Tax 2003 – Line 330
ba04.mpr:	1813.00	3.3%	Federal Income Tax 2004 – Line 330
ba05.mpr:	1844.00	1.7%	Federal Income Tax 2005 – Line 330

```
ba06.mpr:      1884.00       2.2%   Federal Income Tax 2006 –
                                    Line 330
ba07.mpr:      1926.00       2.2%   CRA Fact Sheet 2006/12/20
ba08.mpr:      1965.16       2.0%   Grown from ba07.mpr using
                                    CPI=1.020331
ba09.mpr:      2005.77       2.1%   Grown from ba08.mpr using
                                    CPI=1.020664
ba10.mpr:      2046.38       2.0%   Grown from ba09.mpr using
                                    CPI=1.020246
ba11.mpr:      2085.54       1.9%   Grown from ba10.mpr using
                                    CPI=1.019135
ba12.mpr:      2129.05       2.1%   Grown from ba11.mpr using
                                    CPI=1.020862
```

MEDANF   Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either MEDANF percent of net income, or MEDALL, whichever is less.

CROSS REFERENCE

Function   **Description**

txitax   Compute taxable income and individual credits

VALUES

```
File/Year        Value       Growth Source

 ba91.mpr:      0.03000        --    Federal Income Tax 1991 –
                                     Line 330
 ba92.mpr:      0.03000       0.0%   Federal Income Tax 1992 –
                                     Line 330
 ba93.mpr:      0.03000       0.0%   Federal Income Tax 1993 –
                                     Line 330
```

```
ba94.mpr:     0.03000      0.0%   Federal Income Tax 1994 -
                                  Line 330
ba95.mpr:     0.03000      0.0%   Federal Income Tax 1995 -
                                  Line 330
ba96.mpr:     0.03000      0.0%   Federal Income Tax 1996 -
                                  Line 330
ba97.mpr:     0.03000      0.0%   Federal Income Tax 1997 -
                                  Line 330
ba98.mpr:     0.03000      0.0%   Federal Income Tax 1998 -
                                  Line 330
ba99.mpr:     0.03000      0.0%   Federal Income Tax 1999 -
                                  Line 330
ba00.mpr:     0.03000      0.0%   Federal Income Tax 2000 -
                                  Line 330
ba01.mpr:     0.03000      0.0%   Federal Income Tax 2001 -
                                  Line 330
ba02.mpr:     0.03000      0.0%   Federal Income Tax 2002 -
                                  Line 330
ba03.mpr:     0.03000      0.0%   Federal Income Tax 2003 -
                                  Line 330
ba04.mpr:     0.03000      0.0%   Federal Income Tax 2004 -
                                  Line 330
ba05.mpr:     0.03000      0.0%   Federal Income Tax 2005 -
                                  Line 330
ba06.mpr:     0.03000      0.0%   Federal Income Tax 2006 -
                                  Line 330
ba07.mpr:     0.03000      0.0%   CRA Fact Sheet 2006/12/20
ba08.mpr:     0.03000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.03000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.03000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.03000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.03000      0.0%   Copied from ba11.mpr
```

MEDREMIN   Minimum earnings for refundable medical expense supplement

DESCRIPTION

If earnings are less than this parameter, then a person is eligible to apply for the refundable medical expense supplement (immedref). Earnings are calculated as employment income (idiemp) plus self-employment income (idisenf + idisefm) minus registered pension plan deduction (idrpp) minus annual union, professional, or like dues (iddues) minus other employment expenses (idalexp).

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00              --      Not in effect
 ba92.mpr:     0.00              --      Not in effect
 ba93.mpr:     0.00              --      Not in effect
 ba94.mpr:     0.00              --      Not in effect
 ba95.mpr:     0.00              --      Not in effect
 ba96.mpr:     0.00              --      Not in effect
 ba97.mpr:     2500.00           --      Federal Income Tax 1997 -
                                         Schedule 10 & Line 452
 ba98.mpr:     2500.00          0.0%     Federal Income Tax 1998 -
                                         Schedule 10 & Line 452
 ba99.mpr:     2500.00          0.0%     Federal Income Tax 1999 -
                                         Schedule 10 & Line 452
 ba00.mpr:     2535.00          1.4%     Federal Income Tax 2000 -
                                         Schedule 10 & Line 452
 ba01.mpr:     2598.00          2.5%     Federal Income Tax 2001 -
                                         Line 452
 ba02.mpr:     2676.00          3.0%     Federal Income Tax 2002 -
                                         Line 452
 ba03.mpr:     2719.00          1.6%     Federal Income Tax 2003 -
                                         Line 452
 ba04.mpr:     2809.00          3.3%     Federal Income Tax 2004 -
                                         Line 452
 ba05.mpr:     2857.00          1.7%     Federal Income Tax 2005 -
                                         Line 452
 ba06.mpr:     2919.00          2.2%     Federal Income Tax 2006 -
                                         Line 452
 ba07.mpr:     2984.00          2.2%     CRA Fact Sheet 2006/12/20
 ba08.mpr:     3044.67          2.0%     Grown from ba07.mpr using
                                         CPI=1.020331
 ba09.mpr:     3107.59          2.1%     Grown from ba08.mpr using
                                         CPI=1.020664
```

```
ba10.mpr:    3170.51      2.0%   Grown from ba09.mpr using
                                 CPI=1.020246
ba11.mpr:    3231.18      1.9%   Grown from ba10.mpr using
                                 CPI=1.019135
ba12.mpr:    3298.59      2.1%   Grown from ba11.mpr using
                                 CPI=1.020862
```

MEDRMAX   Maximum expenses allowed for medical expense supplement

DESCRIPTION

The maximum size of the refundable medical expense supplement (immedref).

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0.00            --    Not in effect
ba92.mpr:    0.00            --    Not in effect
ba93.mpr:    0.00            --    Not in effect
ba94.mpr:    0.00            --    Not in effect
ba95.mpr:    0.00            --    Not in effect
ba96.mpr:    0.00            --    Not in effect
ba97.mpr:    500.00          --    Federal Income Tax 1997 –
                                   Schedule 10 & Line 452
ba98.mpr:    500.00          0.0%  Federal Income Tax 1998 –
                                   Schedule 10 & Line 452
ba99.mpr:    500.00          0.0%  Federal Income Tax 1999 –
                                   Schedule 10 & Line 452
ba00.mpr:    507.00          1.4%  Federal Income Tax 2000 –
                                   Schedule 10 & Line 452
```

```
ba01.mpr:     520.00       2.6%   Federal Income Tax 2001 -
                                  Line 452
ba02.mpr:     535.00       2.9%   Federal Income Tax 2002 -
                                  Line 452
ba03.mpr:     544.00       1.7%   Federal Income Tax 2003 -
                                  Line 452
ba04.mpr:     562.00       3.3%   Federal Income Tax 2004 -
                                  Line 452
ba05.mpr:     750.00      33.5%   Federal Income Tax 2005 -
                                  Line 452
ba06.mpr:    1000.00      33.3%   Federal Income Tax 2006 -
                                  Line 452
ba07.mpr:    1022.00       2.2%   CRA Fact Sheet 2006/12/20
ba08.mpr:    1042.78       2.0%   Grown from ba07.mpr using
                                  CPI=1.020331
ba09.mpr:    1064.33       2.1%   Grown from ba08.mpr using
                                  CPI=1.020664
ba10.mpr:    1085.88       2.0%   Grown from ba09.mpr using
                                  CPI=1.020246
ba11.mpr:    1106.66       1.9%   Grown from ba10.mpr using
                                  CPI=1.019135
ba12.mpr:    1129.75       2.1%   Grown from ba11.mpr using
                                  CPI=1.020862
```

MEDRRATE Proportion of expenses allowed for medical expense supplement

DESCRIPTION

The maximum proportion of eligible medical expenses (immeda) which are eligible for the refundable medical expense supplement (immedref).

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.25000	--	1997 tax form, schedule 10, line 1
ba98.mpr:	0.25000	0.0%	Federal Income Tax 1998 – Schedule 10 & Line 452
ba99.mpr:	0.25000	0.0%	Federal Income Tax 1999 – Schedule 10 & Line 452
ba00.mpr:	0.25000	0.0%	Federal Income Tax 2000 – Schedule 10 & Line 452
ba01.mpr:	0.25000	0.0%	Federal Income Tax 2001 – Line 452
ba02.mpr:	0.25000	0.0%	Federal Income Tax 2002 – Line 452
ba03.mpr:	0.25000	0.0%	Federal Income Tax 2003 – Line 452
ba04.mpr:	0.25000	0.0%	Federal Income Tax 2004 – Line 452 Worksheet
ba05.mpr:	0.25000	0.0%	Federal Income Tax 2005 – Line 452 Worksheet
ba06.mpr:	0.25000	0.0%	Federal Income Tax 2006 – Line 452 Worksheet
ba07.mpr:	0.25000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.25000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.25000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.25000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.25000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.25000	0.0%	Copied from ba11.mpr

DESCRIPTION

The refundable medical expense supplement (immedref) is reduced by MEDRRR percent of net family income in excess of MEDRTD.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.05000	--	1997 tax form, schedule 10, line 7
ba98.mpr:	0.05000	0.0%	Federal Income Tax 1998 – Schedule 10 & Line 452
ba99.mpr:	0.05000	0.0%	Federal Income Tax 1999 – Schedule 10 & Line 452
ba00.mpr:	0.05000	0.0%	Federal Income Tax 2000 – Schedule 10 & Line 452
ba01.mpr:	0.05000	0.0%	Federal Income Tax 2001 – Line 452
ba02.mpr:	0.05000	0.0%	Federal Income Tax 2002 – Line 452
ba03.mpr:	0.05000	0.0%	Federal Income Tax 2003 – Line 452

```
ba04.mpr:      0.05000       0.0%   Federal Income Tax 2004 -
                                    Line 452 Worksheet
ba05.mpr:      0.05000       0.0%   Federal Income Tax 2005 -
                                    Line 452 Worksheet
ba06.mpr:      0.05000       0.0%   Federal Income Tax 2006 -
                                    Line 452
ba07.mpr:      0.05000       0.0%   Copied from ba06.mpr
ba08.mpr:      0.05000       0.0%   Copied from ba07.mpr
ba09.mpr:      0.05000       0.0%   Copied from ba08.mpr
ba10.mpr:      0.05000       0.0%   Copied from ba09.mpr
ba11.mpr:      0.05000       0.0%   Copied from ba10.mpr
ba12.mpr:      0.05000       0.0%   Copied from ba11.mpr
```

MEDRTD   Refundable medical expense supplement income turndown

DESCRIPTION

This parameter represents in income turndown used in the calculation of the refundable
medical expense supplement. The supplement (immedref) is reduced by MEDRRR percent
of net family income in excess of this amount.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.00            --     Not in effect
ba92.mpr:      0.00            --     Not in effect
ba93.mpr:      0.00            --     Not in effect
ba94.mpr:      0.00            --     Not in effect
ba95.mpr:      0.00            --     Not in effect
ba96.mpr:      0.00            --     Not in effect
```

```
ba97.mpr:      16069.00      --      Federal Income Tax 1997 –
                                     Schedule 10 & Line 452
ba98.mpr:      16069.00     0.0%     Federal Income Tax 1998 –
                                     Schedule 10 & Line 452
ba99.mpr:      16745.00     4.2%     Federal Income Tax 1999 –
                                     Schedule 10 & Line 452
ba00.mpr:      17664.00     5.5%     Federal Income Tax 2000 –
                                     Schedule 10 & Line 452
ba01.mpr:      19705.00    11.6%     Federal Income Tax Worksheet
                                     2001 – Line 452
ba02.mpr:      20296.00     3.0%     Federal Income Tax Worksheet
                                     2002 – Line 452
ba03.mpr:      20621.00     1.6%     Federal Income Tax Worksheet
                                     2003 – Line 452
ba04.mpr:      21301.00     3.3%     Federal Income Tax Worksheet
                                     2004 – Line 452
ba05.mpr:      21663.00     1.7%     Federal Income Tax Worksheet
                                     2005 – Line 452
ba06.mpr:      22140.00     2.2%     Federal Income Tax 2006 –
                                     Line 452
ba07.mpr:      22627.00     2.2%     CRA Fact Sheet 2006/12/20
ba08.mpr:      23087.03     2.0%     Grown from ba07.mpr using
                                     CPI=1.020331
ba09.mpr:      23564.10     2.1%     Grown from ba08.mpr using
                                     CPI=1.020664
ba10.mpr:      24041.18     2.0%     Grown from ba09.mpr using
                                     CPI=1.020246
ba11.mpr:      24501.21     1.9%     Grown from ba10.mpr using
                                     CPI=1.019135
ba12.mpr:      25012.35     2.1%     Grown from ba11.mpr using
                                     CPI=1.020862
```

MEDXPM   Man. Education Amount per month of full-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible full-time months of study to determine the Manitoba education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	400.00	100.0%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	400.00	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	400.00	0.0%	Federal Income Tax Form MB(S11) - 2003
ba04.mpr:	400.00	0.0%	Federal Income Tax Form MB(S11) - 2004
ba05.mpr:	400.00	0.0%	Federal Income Tax Form MB(S11) - 2005
ba06.mpr:	400.00	0.0%	Federal Income Tax Form MB(S11) - 2006
ba07.mpr:	400.00	0.0%	TD1MB E (07)
ba08.mpr:	400.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	400.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	400.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
 ba11.mpr:     400.00        0.0%   Grown from ba10.mpr using
                             NONE=1.0000
 ba12.mpr:     400.00        0.0%   Grown from ba11.mpr using
                             NONE=1.0000
```

MEDXPMPT Man. Education Amount per month of part-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible part-time
months of study to determine the Manitoba education tax credit. This parameter is only used
when the provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	60.00	--	Federal Income Tax Form MB428 – 2000
ba01.mpr:	120.00	100.0%	Federal Income Tax Form MB428 – 2001
ba02.mpr:	120.00	0.0%	Federal Income Tax Form MB428 – 2002

```
ba03.mpr:     120.00        0.0%    Federal Income Tax Form
                                    MB(S11) - 2003
ba04.mpr:     120.00        0.0%    Federal Income Tax Form
                                    MB(S11) - 2004
ba05.mpr:     120.00        0.0%    Federal Income Tax Form
                                    MB(S11) - 2005
ba06.mpr:     120.00        0.0%    Federal Income Tax Form
                                    MB(S11) - 2006
ba07.mpr:     120.00        0.0%    TD1MB E (07)
ba08.mpr:     120.00        0.0%    Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:     120.00        0.0%    Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:     120.00        0.0%    Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:     120.00        0.0%    Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:     120.00        0.0%    Grown from ba11.mpr using
                                    NONE=1.0000
```

MEMXM   Man. equivalent to married amount

DESCRIPTION

This parameter represents the equivalent to married tax credit when Manitoba tax is
calculated as a tax on taxable income. It is only calculated when MTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect

```
ba92.mpr:     0.00          --     Not in effect
ba93.mpr:     0.00          --     Not in effect
ba94.mpr:     0.00          --     Not in effect
ba95.mpr:     0.00          --     Not in effect
ba96.mpr:     0.00          --     Not in effect
ba97.mpr:     0.00          --     Not in effect
ba98.mpr:     0.00          --     Not in effect
ba99.mpr:     0.00          --     Not in effect
ba00.mpr:     6140.00       --     Federal Income Tax Form
                              MB428 - 2000
ba01.mpr:     6293.00       2.5%   Federal Income Tax Form
                              MB428 - 2001
ba02.mpr:     6482.00       3.0%   Federal Income Tax Form
                              MB428 - 2002
ba03.mpr:     6482.00       0.0%   Federal Income Tax Form
                              MB428 - 2003
ba04.mpr:     6482.00       0.0%   Federal Income Tax Form
                              MB428 - 2004
ba05.mpr:     6482.00       0.0%   Federal Income Tax Form
                              MB428 - 2005
ba06.mpr:     6482.00       0.0%   Federal Income Tax Form
                              MB428 - 2006
ba07.mpr:     6482.00       0.0%   TD1MB E (07)
ba08.mpr:     8034.00      23.9%   Manitoba Budget 2007 - Paper
                              C
ba09.mpr:     8034.00       0.0%   Grown from ba08.mpr using
                              NONE=1.0000
ba10.mpr:     8034.00       0.0%   Grown from ba09.mpr using
                              NONE=1.0000
ba11.mpr:     8034.00       0.0%   Grown from ba10.mpr using
                              NONE=1.0000
ba12.mpr:     8034.00       0.0%   Grown from ba11.mpr using
                              NONE=1.0000
```

MEMXMT   Man. equivalent to married turndown level

DESCRIPTION

This parameter represents the provincial equivalent to married exemption turndown when
Manitoba tax is calculated as a tax on taxable income. It is only used when MTXFLG is set
to 1. The reduction is calculated as the dependant's net income less the turndown
MEMXMT.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	630.00	2.6%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	649.00	3.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	649.00	0.0%	Federal Income Tax Form MB428 - 2003
ba04.mpr:	649.00	0.0%	Federal Income Tax Form MB428 - 2004
ba05.mpr:	649.00	0.0%	Federal Income Tax Form MB428 - 2005
ba06.mpr:	649.00	0.0%	Federal Income Tax Form MB428 - 2006
ba07.mpr:	649.00	0.0%	TD1MB E (07)
ba08.mpr:	0.00	--	Manitoba Budget 2007 - Paper C
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000

```
     ba11.mpr:    0.00                --      Grown from ba10.mpr using
                                 NONE=1.0000
     ba12.mpr:    0.00                --      Grown from ba11.mpr using
                                 NONE=1.0000
```

MHMASOPT Manitoba homeowner assistance option (1=Model 2=database)

DESCRIPTION

When this parameter is set to 1, the Manitoba Homeowners Assistance (immhmas) is modelled. Any family with non-zero property taxes (improptx) is assumed to have had the minimum amount of assistance (MPMINC) taken off as a deduction from their municipal property tax statement.

When the option is set to 2, immhmas is set to the database variable (idhomstu).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Option
ba92.mpr:	1	--	Option
ba93.mpr:	1	--	Option
ba94.mpr:	1	--	Option
ba95.mpr:	1	--	Option
ba96.mpr:	1	--	Option
ba97.mpr:	1	--	Option
ba98.mpr:	1	--	Option
ba99.mpr:	1	--	Option
ba00.mpr:	1	--	Option
ba01.mpr:	1	--	Option
ba02.mpr:	1	--	Option

```
   ba03.mpr:     1                --     Option
   ba04.mpr:     1                --     Option
   ba05.mpr:     1                --     Option
   ba06.mpr:     1                --     Option
   ba07.mpr:     1                --     Copied from ba06.mpr
   ba08.mpr:     1                --     Copied from ba07.mpr
   ba09.mpr:     1                --     Copied from ba08.mpr
   ba10.mpr:     1                --     Copied from ba09.mpr
   ba11.mpr:     1                --     Copied from ba10.mpr
   ba12.mpr:     1                --     Copied from ba11.mpr
```

MLVCMAX   Maximum Man. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Manitoba labour sponsored funds tax credit (implvctc).
The credit is derived as a proportion MLVCRT of the cost of the funds bought (idlabtxg) up
to a maximum value MLVCMAX.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	700.00	--	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	1000.00	42.9%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	1000.00	0.0%	Federal Income Tax T1C (MAN) TC-1994
ba95.mpr:	1000.00	0.0%	Federal Income Tax T1C (MAN) TC-1995

```
ba96.mpr:     525.00      -47.5%   Federal Income Tax T1C (MAN)
                                   TC-1996
ba97.mpr:     525.00        0.0%   Federal Income Tax T1C (MAN)
                                   TC-1997
ba98.mpr:     750.00       42.9%   Federal Income Tax T1C (MAN)
                                   TC-1998
ba99.mpr:     750.00        0.0%   Federal Income Tax T1C (MAN)
                                   - 1999
ba00.mpr:     750.00        0.0%   Federal Income Tax Form
                                   MB428 - 2000
ba01.mpr:     750.00        0.0%   Federal Income Tax Form
                                   MB428 - 2001
ba02.mpr:     750.00        0.0%   Federal Income Tax Form
                                   MB428 - 2002
ba03.mpr:     750.00        0.0%   Federal Income Tax Form
                                   MB428 - 2003
ba04.mpr:     750.00        0.0%   Federal Income Tax Form
                                   MB428 - 2004
ba05.mpr:     750.00        0.0%   Federal Income Tax Form
                                   MB428 - 2005
ba06.mpr:     750.00        0.0%   Payroll Deductions Formulas
                                   2006 - T4127
ba07.mpr:    1800.00      140.0%   Payroll Deductions Formulas
                                   2007 - T4127
ba08.mpr:    1800.00        0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:    1800.00        0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:    1800.00        0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:    1800.00        0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:    1800.00        0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

MLVCRT   Percent of Man. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Manitoba labour sponsored funds tax credit (implvctc). The credit is
derived as a proportion MLVCRT of the cost of the funds bought (idlabtxg) up to a
maximum value MLVCMAX.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.20000	--	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	0.20000	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	0.20000	0.0%	Federal Income Tax T1C (MAN) TC-1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	0.15000	-25.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	0.15000	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	0.15000	0.0%	Federal Income Tax T1C (MAN) TC-1998
ba99.mpr:	0.15000	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	0.15000	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.15000	0.0%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	0.15000	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	0.15000	0.0%	Federal Income Tax Form MB428 - 2003
ba04.mpr:	0.15000	0.0%	Federal Income Tax Form MB428 - 2004
ba05.mpr:	0.15000	0.0%	Federal Income Tax Form MB428 - 2005
ba06.mpr:	0.15000	0.0%	Payroll Deductions Formulas 2006 - T4127

```
ba07.mpr:      0.15000      0.0%   Payroll Deductions Formulas
                                   2007 - T4127
ba08.mpr:      0.15000      0.0%   Copied from ba07.mpr
ba09.mpr:      0.15000      0.0%   Copied from ba08.mpr
ba10.mpr:      0.15000      0.0%   Copied from ba09.mpr
ba11.mpr:      0.15000      0.0%   Copied from ba10.mpr
ba12.mpr:      0.15000      0.0%   Copied from ba11.mpr
```

MMAXDX   Man. Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum Manitoba non-refundable disability tax credit. It is given
to individuals who claimed either a disability amount for self (iddisslf) or for a dependant
(iddisoth). The parameter is only used when the provincial tax on taxable income is
calculated (MTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0.00            --     Not in effect
 ba92.mpr:      0.00            --     Not in effect
 ba93.mpr:      0.00            --     Not in effect
 ba94.mpr:      0.00            --     Not in effect
 ba95.mpr:      0.00            --     Not in effect
 ba96.mpr:      0.00            --     Not in effect
 ba97.mpr:      0.00            --     Not in effect
 ba98.mpr:      0.00            --     Not in effect
 ba99.mpr:      0.00            --     Not in effect
 ba00.mpr:      4293.00         --     Federal Income Tax Form
                                       MB428 - 2000
```

```
ba01.mpr:    6000.00    39.8%   Federal Income Tax Form
                                MB428 - 2001
ba02.mpr:    6180.00     3.0%   Federal Income Tax Form
                                MB428 - 2002
ba03.mpr:    6180.00     0.0%   Federal Income Tax Form
                                MB428 - 2003
ba04.mpr:    6180.00     0.0%   Federal Income Tax Form
                                MB428 - 2004
ba05.mpr:    6180.00     0.0%   Federal Income Tax Form
                                MB428 - 2005
ba06.mpr:    6180.00     0.0%   Federal Income Tax Form
                                MB428 - 2006
ba07.mpr:    6180.00     0.0%   TD1MB E (07)
ba08.mpr:    6180.00     0.0%   Grown from ba07.mpr using
                                NONE=1.0000
ba09.mpr:    6180.00     0.0%   Grown from ba08.mpr using
                                NONE=1.0000
ba10.mpr:    6180.00     0.0%   Grown from ba09.mpr using
                                NONE=1.0000
ba11.mpr:    6180.00     0.0%   Grown from ba10.mpr using
                                NONE=1.0000
ba12.mpr:    6180.00     0.0%   Grown from ba11.mpr using
                                NONE=1.0000
```

MMAXET   Man. maximum on transfer of education and tuition amount

DESCRIPTION

The maximum dollar amount of the combined Manitoba Education and Tuition Tax Credits that may be transferred between spouses or from a dependent to a supporting parent. The parameter is only used when the provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	5000.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	5000.00	0.0%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	5000.00	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	5000.00	0.0%	Federal Income Tax Form MB(S11) - 2003
ba04.mpr:	5000.00	0.0%	Federal Income Tax Form MB(S11) - 2004
ba05.mpr:	5000.00	0.0%	Federal Income Tax Form MB(S11) - 2005
ba06.mpr:	5000.00	0.0%	Federal Income Tax Form MB(S11) - 2006
ba07.mpr:	5000.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	5000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	5000.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	5000.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	5000.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	5000.00	0.0%	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

Manitoba allowable medical expenses are calculated as actual expenses (idmedgro) less either MMEDANF percent of net income, or MMEDALL, whichever is less. The calculated allowable expense is saved in impmeda. The provincial non-refundable medical expense tax credit (impmedtc) represents impmeda multiplied by MPNTCR. It is only calculated when MTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	1637.00	--	Federal Income Tax MB428 – 2000
ba01.mpr:	1678.00	2.5%	Federal Income Tax MB428 – 2001
ba02.mpr:	1728.00	3.0%	Federal Income Tax MB428 – 2002
ba03.mpr:	1728.00	0.0%	Federal Income Tax MB428 – 2003

```
     ba04.mpr:      1728.00       0.0%   Federal Income Tax Form
                                  MB428 - 2004
     ba05.mpr:      1728.00       0.0%   Federal Income Tax Form
                                  MB428 - 2005
     ba06.mpr:      1728.00       0.0%   Federal Income Tax Form
                                  MB428 - 2006
     ba07.mpr:      1728.00       0.0%   Grown from ba06.mpr using
                                  NONE=1.0000
     ba08.mpr:      1728.00       0.0%   Grown from ba07.mpr using
                                  NONE=1.0000
     ba09.mpr:      1728.00       0.0%   Grown from ba08.mpr using
                                  NONE=1.0000
     ba10.mpr:      1728.00       0.0%   Grown from ba09.mpr using
                                  NONE=1.0000
     ba11.mpr:      1728.00       0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
     ba12.mpr:      1728.00       0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

MMEDANF Man. Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either MMEDANF
percent of net income, or MMEDALL, whichever is less. The Manitoba non-refundable
medical expense tax credit is only calculated when MTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0.00000        --     Not in effect
```

```
ba92.mpr:     0.00000        --      Not in effect
ba93.mpr:     0.00000        --      Not in effect
ba94.mpr:     0.00000        --      Not in effect
ba95.mpr:     0.00000        --      Not in effect
ba96.mpr:     0.00000        --      Not in effect
ba97.mpr:     0.00000        --      Not in effect
ba98.mpr:     0.00000        --      Not in effect
ba99.mpr:     0.00000        --      Not in effect
ba00.mpr:     0.03000        --      Federal Income Tax MB428 -
                                     2000
ba01.mpr:     0.03000       0.0%     Federal Income Tax MB428 -
                                     2001
ba02.mpr:     0.03000       0.0%     Federal Income Tax MB428 -
                                     2002
ba03.mpr:     0.03000       0.0%     Federal Income Tax MB428 -
                                     2003
ba04.mpr:     0.03000       0.0%     Federal Income Tax Form
                                     MB428 - 2004
ba05.mpr:     0.03000       0.0%     Federal Income Tax Form
                                     MB428 - 2005
ba06.mpr:     0.03000       0.0%     Federal Income Tax Form
                                     MB428 - 2006
ba07.mpr:     0.03000       0.0%     Copied from ba06.mpr
ba08.mpr:     0.03000       0.0%     Copied from ba07.mpr
ba09.mpr:     0.03000       0.0%     Copied from ba08.mpr
ba10.mpr:     0.03000       0.0%     Copied from ba09.mpr
ba11.mpr:     0.03000       0.0%     Copied from ba10.mpr
ba12.mpr:     0.03000       0.0%     Copied from ba11.mpr
```

MMXM   Man. married amount

DESCRIPTION

This parameter represents the married tax credit when Manitoba tax is calculated as a tax on taxable income. It is only used when MTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6140.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	6293.00	2.5%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	6482.00	3.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	6482.00	0.0%	Federal Income Tax Form MB428 - 2003
ba04.mpr:	6482.00	0.0%	Federal Income Tax Form MB428 - 2004
ba05.mpr:	6482.00	0.0%	Federal Income Tax Form MB428 - 2005
ba06.mpr:	6482.00	0.0%	Federal Income Tax Form MB428 - 2006
ba07.mpr:	6482.00	0.0%	TD1MB E (07)
ba08.mpr:	8034.00	23.9%	Manitoba Budget 2007 - Paper C
ba09.mpr:	8034.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	8034.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	8034.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	8034.00	0.0%	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

This parameter represents the provincial married exemption turndown when Manitoba tax is calculated as a tax on taxable income. It is only used when MTXFLG is set to 1. The reduction is calculated as the dependant's net income less the turndown MMXMT.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Federal Income Tax Form MB428 – 2000
ba01.mpr:	630.00	2.6%	Federal Income Tax Form MB428 – 2001
ba02.mpr:	649.00	3.0%	Federal Income Tax Form MB428 – 2002
ba03.mpr:	649.00	0.0%	Federal Income Tax Form MB428 – 2003
ba04.mpr:	649.00	0.0%	Federal Income Tax Form MB428 – 2004

```
ba05.mpr:      649.00          0.0%   Federal Income Tax Form
                                       MB428 - 2005
ba06.mpr:      649.00          0.0%   Federal Income Tax Form
                                       MB428 - 2006
ba07.mpr:      649.00          0.0%   TD1MB E (07)
ba08.mpr:      0.00             --     Manitoba Budget 2007 - Paper
                                       C
ba09.mpr:      0.00             --     Grown from ba08.mpr using
                                       NONE=1.0000
ba10.mpr:      0.00             --     Grown from ba09.mpr using
                                       NONE=1.0000
ba11.mpr:      0.00             --     Grown from ba10.mpr using
                                       NONE=1.0000
ba12.mpr:      0.00             --     Grown from ba11.mpr using
                                       NONE=1.0000
```

MNITR Manitoba net income tax rate

DESCRIPTION

Manitoba income tax before surtaxes and tax reductions is calculated as MPTF percent of
basic federal tax (imbft) plus MNITR percent of net income.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.02000          --     Federal Income Tax T1C (MAN)
                                       TC-1991
ba92.mpr:      0.02000          0.0%   Federal Income Tax T1C (MAN)
                                       TC-1992
```

```
ba93.mpr:      0.02000      0.0%   Federal Income Tax T1C (MAN)
                                   TC-1993
ba94.mpr:      0.02000      0.0%   Federal Income Tax T1C (MAN)
                                   1994
ba95.mpr:      0.02000      0.0%   Federal Income Tax T1C (MAN)
                                   TC-1995
ba96.mpr:      0.02000      0.0%   Federal Income Tax T1C (MAN)
                                   TC-1996
ba97.mpr:      0.02000      0.0%   Federal Income Tax T1C (MAN)
                                   TC-1997
ba98.mpr:      0.02000      0.0%   Federal Income Tax T1C (MAN)
                                   TC - 1998
ba99.mpr:      0.02000      0.0%   Federal Income Tax T1C (MAN)
                                   TC - 1999
ba00.mpr:      0.02000      0.0%   Federal Income Tax Form
                                   MB428 - 2000
ba01.mpr:      0.00000      --     Not in effect (Man. 2000
                                   Budget - dropped)
ba02.mpr:      0.00000      --     Not in effect
ba03.mpr:      0.00000      --     Not in effect
ba04.mpr:      0.00000      --     Not in effect
ba05.mpr:      0.00000      --     Not in effect
ba06.mpr:      0.00000      --     Not in effect
ba07.mpr:      0.00000      --     Copied from ba06.mpr
ba08.mpr:      0.00000      --     Copied from ba07.mpr
ba09.mpr:      0.00000      --     Copied from ba08.mpr
ba10.mpr:      0.00000      --     Copied from ba09.mpr
ba11.mpr:      0.00000      --     Copied from ba10.mpr
ba12.mpr:      0.00000      --     Copied from ba11.mpr
```

MODISTC   Man. Maximum infirm dependent 18 or older tax credit

DESCRIPTION

This parameter is the amount which can be claimed for the Manitoba non-refundable tax
credit for infirm dependents aged 18 and over if the filer has already claimed an amount for
disabled dependents (idothpe). Note that the model assumes that there is only one disabled
dependent. The parameter is only used when a provincial tax on taxable income is calculated
(MTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	2386.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	3500.00	46.7%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	3605.00	3.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	3605.00	0.0%	Federal Income Tax Form MB428 - 2003
ba04.mpr:	3605.00	0.0%	Federal Income Tax Form MB428 - 2004
ba05.mpr:	3605.00	0.0%	Federal Income Tax Form MB428 - 2005
ba06.mpr:	3605.00	0.0%	Federal Income Tax Form MB428 - 2006
ba07.mpr:	3605.00	0.0%	TD1MB E (07)
ba08.mpr:	3605.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	3605.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	3605.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
ba11.mpr:     3605.00      0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:     3605.00      0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

MPAXM   Manitoba property tax credit senior citizen credit

DESCRIPTION

This parameter is a property tax credit which can be claimed if the filer is age 65 or over.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	100.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) 1998

```
ba99.mpr:      100.00        0.0%   Federal Income Tax T1C (MAN)
                                    - 1999
ba00.mpr:      100.00        0.0%   Federal Income Tax Form
                                    MB479 - 2000
ba01.mpr:      100.00        0.0%   Federal Income Tax Form
                                    MB479 - 2001
ba02.mpr:      100.00        0.0%   Federal Income Tax Form
                                    MB479 - 2002
ba03.mpr:      125.00       25.0%   Federal Income Tax Form
                                    MB479 - 2003
ba04.mpr:      125.00        0.0%   Federal Income Tax Form
                                    MB479 - 2004
ba05.mpr:      125.00        0.0%   Federal Income Tax Form
                                    MB479 - 2005
ba06.mpr:      125.00        0.0%   Federal Income Tax Form
                                    MB479 - 2006
ba07.mpr:      125.00        0.0%   Grown from ba06.mpr using
                                    NONE=1.0000
ba08.mpr:      125.00        0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:      125.00        0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      125.00        0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      125.00        0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      125.00        0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

MPBXM   Manitoba property tax credit basic credit

DESCRIPTION

This parameter is the maximum amount of the Manitoba Property Tax. Seniors have this maximum supplemented by MPAXM.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	525.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	600.00	14.3%	Federal Income Tax Form MB479 - 2000
ba01.mpr:	675.00	12.5%	Federal Income Tax Form MB479 - 2001
ba02.mpr:	675.00	0.0%	Federal Income Tax Form MB479 - 2002
ba03.mpr:	675.00	0.0%	Federal Income Tax Form MB479 - 2003
ba04.mpr:	675.00	0.0%	Federal Income Tax Form MB479 - 2004
ba05.mpr:	675.00	0.0%	Federal Income Tax Form MB479 - 2005
ba06.mpr:	675.00	0.0%	Federal Income Tax Form MB479 - 2006
ba07.mpr:	675.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	675.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	675.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	675.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
ba11.mpr:     675.00          0.0%   Grown from ba10.mpr using
                              NONE=1.0000
ba12.mpr:     675.00          0.0%   Grown from ba11.mpr using
                              NONE=1.0000
```

MPFINCRR   Manitoba property tax credit family income reduction rate

DESCRIPTION

This parameter is the rate at which family net income (total filer's net income plus spouse's net income) will be reduced by when calculating the Manitoba Property Tax Credit.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.01000	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1998

```
ba99.mpr:    0.01000    0.0%   Federal Income Tax T1C (MAN)
                               - 1999
ba00.mpr:    0.01000    0.0%   Federal Income Tax Form
                               MB479 - 2000
ba01.mpr:    0.01000    0.0%   Federal Income Tax Form
                               MB479 - 2001
ba02.mpr:    0.01000    0.0%   Federal Income Tax Form
                               MB479 - 2002
ba03.mpr:    0.01000    0.0%   Federal Income Tax Form
                               MB479 - 2003
ba04.mpr:    0.01000    0.0%   Federal Income Tax Form
                               MB479 - 2004
ba05.mpr:    0.01000    0.0%   Federal Income Tax Form
                               MB479 - 2005
ba06.mpr:    0.01000    0.0%   Federal Income Tax Form
                               MB479 - 2006
ba07.mpr:    0.01000    0.0%   Copied from ba06.mpr
ba08.mpr:    0.01000    0.0%   Copied from ba07.mpr
ba09.mpr:    0.01000    0.0%   Copied from ba08.mpr
ba10.mpr:    0.01000    0.0%   Copied from ba09.mpr
ba11.mpr:    0.01000    0.0%   Copied from ba10.mpr
ba12.mpr:    0.01000    0.0%   Copied from ba11.mpr
```

MPMINC   Manitoba property tax credit minimum credit

DESCRIPTION

This parameter is the basic rate a filer is allowed to claim when calculating the Manitoba Property Tax Credit. When MHMASOPT is set to 1, this is the value of the modelled homeowner assistance (immhmas).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	325.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	325.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	250.00	-23.1%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	325.00	30.0%	Federal Income Tax Form MB479 - 2000
ba01.mpr:	400.00	23.1%	Federal Income Tax Form MB479 - 2001
ba02.mpr:	400.00	0.0%	Federal Income Tax Form MB479 - 2002
ba03.mpr:	400.00	0.0%	Federal Income Tax Form MB479 - 2003
ba04.mpr:	400.00	0.0%	Federal Income Tax Form MB479 - 2004
ba05.mpr:	400.00	0.0%	Federal Income Tax Form MB479 - 2005
ba06.mpr:	400.00	0.0%	Federal Income Tax Form MB479 - 2006
ba07.mpr:	525.00	31.3%	Manitoba Budget 2007 - Paper C
ba08.mpr:	525.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	525.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	525.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
ba11.mpr:    525.00          0.0%   Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:    525.00          0.0%   Grown from ba11.mpr using
                             NONE=1.0000
```

MPMNTH   Manitoba property tax minimum threshold

DESCRIPTION

This is the minimum property tax threshold for Manitoba. In order to qualify for property tax credit programs, gross occupancy costs must exceed this amount.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0.00             --    Not in effect
ba92.mpr:    0.00             --    Not in effect
ba93.mpr:    250.00           --    Federal Income Tax T1C (MAN)
                             1993
ba94.mpr:    250.00           0.0%   Federal Income Tax T1C (MAN)
                             1994
ba95.mpr:    250.00           0.0%   Federal Income Tax T1C (MAN)
                             1995
ba96.mpr:    250.00           0.0%   Federal Income Tax T1C (MAN)
                             1996
ba97.mpr:    250.00           0.0%   Federal Income Tax T1C (MAN)
                             1997
ba98.mpr:    250.00           0.0%   Federal Income Tax T1C (MAN)
                             1998
ba99.mpr:    250.00           0.0%   Federal Income Tax T1C (MAN)
                             - 1999
```

```
ba00.mpr:    250.00       0.0%   Federal Income Tax Form
                                 MB479 - 2000
ba01.mpr:    250.00       0.0%   Federal Income Tax Form
                                 MB479 - 2001
ba02.mpr:    250.00       0.0%   Federal Income Tax Form
                                 MB479 - 2002
ba03.mpr:    250.00       0.0%   Federal Income Tax Form
                                 MB479 - 2003
ba04.mpr:    250.00       0.0%   Federal Income Tax Form
                                 MB479 - 2004
ba05.mpr:    250.00       0.0%   Federal Income Tax Form
                                 MB479 - 2005
ba06.mpr:    250.00       0.0%   Federal Income Tax Form
                                 MB479 - 2006
ba07.mpr:    250.00       0.0%   Grown from ba06.mpr using
                                 NONE=1.0000
ba08.mpr:    250.00       0.0%   Grown from ba07.mpr using
                                 NONE=1.0000
ba09.mpr:    250.00       0.0%   Grown from ba08.mpr using
                                 NONE=1.0000
ba10.mpr:    250.00       0.0%   Grown from ba09.mpr using
                                 NONE=1.0000
ba11.mpr:    250.00       0.0%   Grown from ba10.mpr using
                                 NONE=1.0000
ba12.mpr:    250.00       0.0%   Grown from ba11.mpr using
                                 NONE=1.0000
```

MPNTCR   Man. provincial non-refundable tax credit rate

DESCRIPTION

This single parameter sets the tax credit rate for all of the non-refundable tax credits in
Manitoba. Each tax credit is calculated separately and summed for a total credit. The
parameter is only used when a provincial tax on taxable income is calculated (MTXFLG =
1).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.08000	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.10900	36.3%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	0.10900	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	0.10900	0.0%	Federal Income Tax Form MB428 - 2003
ba04.mpr:	0.10900	0.0%	Federal Income Tax Form MB428 - 2004
ba05.mpr:	0.10900	0.0%	Federal Income Tax Form MB428 - 2005
ba06.mpr:	0.10900	0.0%	Federal Income Tax Form MB428 - 2006
ba07.mpr:	0.10900	0.0%	Payroll Deductions Formulas 2007 - T4127
ba08.mpr:	0.10900	0.0%	Copied from ba07.mpr
ba09.mpr:	0.10800	-0.9%	Manitoba Budget 2007 - Paper C
ba10.mpr:	0.10700	-0.9%	Manitoba Budget 2007 - Paper C
ba11.mpr:	0.10500	-1.9%	Manitoba Budget 2007 - Paper C
ba12.mpr:	0.10500	0.0%	Copied from ba11.mpr

DESCRIPTION

This parameter can be used to provide an overall title to the set of tax/transfer parameters contained in a given tax/transfer parameter file. This description is used by the SPSM output facilities to produce page titles.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	Current_va	--	Given as LABEL=...
ba92.mpr:	Current va	--	Given as LABEL=...
ba93.mpr:	Current va	--	Given as LABEL=...
ba94.mpr:	Current va	--	Given as LABEL=...
ba95.mpr:	Current va	--	Given as LABEL=...
ba96.mpr:	Current va	--	Given as LABEL=...
ba97.mpr:	Current va	--	Given as LABEL=...
ba98.mpr:	Current va	--	Given as LABEL=...
ba99.mpr:	Current va	--	Given as LABEL=...
ba00.mpr:	Current va	--	Given as LABEL=...
ba01.mpr:	Current va	--	Given as LABEL=...
ba02.mpr:	Current va	--	Given as LABEL=...
ba03.mpr:	Current va	--	Given as LABEL=...
ba04.mpr:	Current va	--	Given as LABEL=...
ba05.mpr:	Current va	--	Given as LABEL=...
ba06.mpr:	Current va	--	Given as LABEL=...
ba07.mpr:	Current va	--	Given as LABEL=...
ba08.mpr:	Current va	--	Given as LABEL=...
ba09.mpr:	Current va	--	Given as LABEL=...
ba10.mpr:	Current va	--	Given as LABEL=...
ba11.mpr:	Current va	--	Given as LABEL=...
ba12.mpr:	Current va	--	Given as LABEL=...

DESCRIPTION

This is the proportion of Total Rental Payments allowed when calculating the Manitoba Property Tax Credit.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.20000	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	0.20000	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	0.20000	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	0.20000	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	0.20000	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	0.20000	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	0.20000	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	0.20000	0.0%	Federal Income Tax T1C (MAN) – 1999
ba00.mpr:	0.20000	0.0%	Federal Income Tax Form MB479 – 2000

```
ba01.mpr:    0.20000      0.0%   Federal Income Tax Form
                                 MB479 - 2001
ba02.mpr:    0.20000      0.0%   Federal Income Tax Form
                                 MB479 - 2002
ba03.mpr:    0.20000      0.0%   Federal Income Tax Form
                                 MB479 - 2003
ba04.mpr:    0.20000      0.0%   Federal Income Tax Form
                                 MB479 - 2004
ba05.mpr:    0.20000      0.0%   Federal Income Tax Form
                                 MB479 - 2005
ba06.mpr:    0.20000      0.0%   Federal Income Tax Form
                                 MB479 - 2006
ba07.mpr:    0.20000      0.0%   Copied from ba06.mpr
ba08.mpr:    0.20000      0.0%   Copied from ba07.mpr
ba09.mpr:    0.20000      0.0%   Copied from ba08.mpr
ba10.mpr:    0.20000      0.0%   Copied from ba09.mpr
ba11.mpr:    0.20000      0.0%   Copied from ba10.mpr
ba12.mpr:    0.20000      0.0%   Copied from ba11.mpr
```

MPRSFILE   Starting tax/transfer parameter file

DESCRIPTION

This parameter contains the Statistics Canada supplied name of the default tax/transfer parameter file (.mpr).

After modifying a parameter file users typically save the file with a different name. This parameter cannot be edited within the SPSM and is intended to inform the user of the original Statistics Canada supplied .mpr file that their modified .mpr file is based on.

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    $spsd/ba91      --      SPSD/M Development Team
ba92.mpr:    $spsd/ba92      --      SPSD/M Development Team
ba93.mpr:    $spsd/ba93      --      SPSD/M Development Team
ba94.mpr:    $spsd/ba94      --      SPSD/M Development Team
ba95.mpr:    $spsd/ba95      --      SPSD/M Development Team
ba96.mpr:    $spsd/ba96      --      SPSD/M Development Team
ba97.mpr:    $spsd/ba97      --      SPSD/M Development Team
ba98.mpr:    $spsd/ba98      --      SPSD/M Development Team
```

```
ba99.mpr:      $spsd/ba99      --      SPSD/M Development Team
ba00.mpr:      $spsd/ba00      --      SPSD/M Development Team
ba01.mpr:      $spsd/ba01      --      SPSD/M Development Team
ba02.mpr:      $spsd/ba02      --      SPSD/M Development Team
ba03.mpr:      $spsd/ba03      --      SPSD/M Development Team
ba04.mpr:      $spsd/ba04      --      SPSD/M Development Team
ba05.mpr:      $spsd/ba05      --      SPSD/M Development Team
ba06.mpr:      $spsd/ba06      --      SPSD/M Development Team
ba07.mpr:      $spsd/ba07      --      SPSD/M Development Team
ba08.mpr:      $spsd/ba08      --      SPSD/M Development Team
ba09.mpr:      $spsd/ba09      --      SPSD/M Development Team
ba10.mpr:      $spsd/ba10      --      SPSD/M Development Team
ba11.mpr:      $spsd/ba11      --      SPSD/M Development Team
ba12.mpr:      $spsd/ba12      --      SPSD/M Development Team
```

MPRVER   SPSD/M Release Version

DESCRIPTION

This parameter contains the SPSD/M release version number of the tax/transfer parameter
file (.mpr). Every SPSD/M version shipped has a version number and a complete set of
parameter files necessary to run the model. If a user has multiple versions of the SPSM
installed this parameter will help to identify which Version of the model the original
parameter file was shipped with. This parameter cannot be edited within the SPSM.

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      15.00              --      SPSD/M Development Team
ba92.mpr:      15.00            0.0%     SPSD/M Development Team
ba93.mpr:      15.00            0.0%     SPSD/M Development Team
ba94.mpr:      15.00            0.0%     SPSD/M Development Team
ba95.mpr:      15.00            0.0%     SPSD/M Development Team
ba96.mpr:      15.00            0.0%     SPSD/M Development Team
ba97.mpr:      15.00            0.0%     SPSD/M Development Team
ba98.mpr:      15.00            0.0%     SPSD/M Development Team
ba99.mpr:      15.00            0.0%     SPSD/M Development Team
ba00.mpr:      15.00            0.0%     SPSD/M Development Team
ba01.mpr:      15.00            0.0%     SPSD/M Development Team
ba02.mpr:      15.00            0.0%     SPSD/M Development Team
```

```
ba03.mpr:      15.00         0.0%    SPSD/M Development Team
ba04.mpr:      15.00         0.0%    SPSD/M Development Team
ba05.mpr:      15.00         0.0%    SPSD/M Development Team
ba06.mpr:      15.00         0.0%    SPSD/M Development Team
ba07.mpr:      15.00         0.0%    SPSD/M Development Team
ba08.mpr:      15.00         0.0%    SPSD/M Development Team
ba09.mpr:      15.00         0.0%    SPSD/M Development Team
ba10.mpr:      15.00         0.0%    SPSD/M Development Team
ba11.mpr:      15.00         0.0%    SPSD/M Development Team
ba12.mpr:      15.00         0.0%    SPSD/M Development Team
```

MPTC   Manitoba political contribution table [total donations,donation allowed]

DESCRIPTION

This table contains the figures necessary to calculate the Manitoba Political Contribution Tax Credit. The first column represents the dollar amount of total Manitoba political contributions to which the corresponding percentages of the third column are applied to calculate the total Allowable Manitoba Political Contribution Tax Credit. Only the first and third columns of the table need to be specified.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Source

```
 ba91.mpr:      3            [Rows]    Federal Income Tax T1C (MAN)
                             1991
        0         0    0.750
      100      (75)    0.500
      550     (300)    0.333
 ba92.mpr:                  [Same]    Federal Income Tax T1C (MAN)
                             1992
```

```
ba93.mpr:                      [Same]   Federal Income Tax T1C (MAN)
                                        1993
ba94.mpr:                      [Same]   Federal Income Tax T1C (MAN)
                                        1994
ba95.mpr:                      [Same]   Federal Income Tax T1C (MAN)
                                        1995
ba96.mpr:                      [Same]   Federal Income Tax T1C (MAN)
                                        1996
ba97.mpr:                      [Same]   Federal Income Tax T1C (MAN)
                                        1997
ba98.mpr:                      [Same]   Federal Income Tax T1C (MAN)
                                        1998
ba99.mpr:                      [Same]   Federal Income Tax T1C (MAN)
                                        - 1999
ba00.mpr:                      [Same]   Federal Income Tax Form
                                        MB428 - 2000
ba01.mpr:                      [Same]   Federal Income Tax Form
                                        MB428 - 2001
ba02.mpr:     3                [Rows]   Federal Income Tax Form
                                        MB428 - 2002
         0         0   0.750
       200     (150)   0.500
       550     (325)   0.333
ba03.mpr:                      [Same]   Federal Income Tax Form
                                        MB428 - 2003
ba04.mpr:                      [Same]   Federal Income Tax Form
                                        MB428 - 2004
ba05.mpr:     3                [Rows]   Federal Income Tax Form
                                        MB428 - 2005
         0         0   0.750
       400     (300)   0.500
       750     (475)   0.333
ba06.mpr:                      [Same]   Federal Income Tax Form
                                        MB428 - 2006
ba07.mpr:                      [Same]   Grown from ba06.mpr using
                                        NONE=1.0000
ba08.mpr:                      [Same]   Grown from ba07.mpr using
                                        NONE=1.0000
ba09.mpr:                      [Same]   Grown from ba08.mpr using
                                        NONE=1.0000
ba10.mpr:                      [Same]   Grown from ba09.mpr using
                                        NONE=1.0000
ba11.mpr:                      [Same]   Grown from ba10.mpr using
                                        NONE=1.0000
ba12.mpr:                      [Same]   Grown from ba11.mpr using
                                        NONE=1.0000
```

MPTCBEN   Maximum Manitoba political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Manitoba Political Tax Credit.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	500.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	500.00	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	500.00	0.0%	Federal Income Tax Form MB428 - 2001

```
ba02.mpr:     500.00        0.0%   Federal Income Tax Form
                                   MB428 - 2002
ba03.mpr:     500.00        0.0%   Federal Income Tax Form
                                   MB428 - 2003
ba04.mpr:     500.00        0.0%   Federal Income Tax Form
                                   MB428 - 2004
ba05.mpr:     650.00       30.0%   Federal Income Tax Form
                                   MB428 - 2005
ba06.mpr:     650.00        0.0%   Federal Income Tax Form
                                   MB428 - 2006
ba07.mpr:     650.00        0.0%   Grown from ba06.mpr using
                                   NONE=1.0000
ba08.mpr:     650.00        0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:     650.00        0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     650.00        0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     650.00        0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     650.00        0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

MPTF   Manitoba provincial tax fraction

DESCRIPTION

Manitoba Basic Provincial Income Tax (imbpt) is calculated as a proportion of Basic Federal Tax using this factor.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

MPTX   Man. tax table [taxable income,basic provincial tax]

DESCRIPTION

This table represents the Manitoba tax curve used when calculating the tax on taxable income (MTXFLG = 1). The first column represents Taxable Income, the second represents the

amount of Basic Provincial Tax payable at that level of taxable income, the third column represents the marginal tax rate for the interval between this and the next value in the table.

Only the first and third columns of the tax table need be specified. The second column is computed by the standard algorithm.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year		Value	Source
ba91.mpr:	1		[Rows] Not in effect
	0	0.0000	0.000000
ba92.mpr:			[Same] Not in effect
ba93.mpr:			[Same] Not in effect
ba94.mpr:			[Same] Not in effect
ba95.mpr:			[Same] Not in effect
ba96.mpr:			[Same] Not in effect
ba97.mpr:			[Same] Not in effect
ba98.mpr:			[Same] Not in effect
ba99.mpr:			[Same] Not in effect
ba00.mpr:	3		[Rows] Federal Income Tax Form MB428 – 2000
	0	0.0000	0.080000
	29590	(2367.2000)	0.122200
	59180	(5983.0980)	0.136300
ba01.mpr:	3		[Rows] Federal Income Tax Form MB428 – 2001
	0	0.0000	0.109000
	30544	(3329.2960)	0.162000
	61089	(8277.5860)	0.174000
ba02.mpr:	3		[Rows] Federal Income Tax Form MB428 – 2002
	0	0.0000	0.109000
	30544	(3329.2960)	0.154000

```
          65000 (8635.5200)    0.174000
 ba03.mpr:      3            [Rows]    Federal Income Tax Form
                                       MB428 - 2003
              0      0.0000   0.109000
          30544 (3329.2960)    0.149000
          65000 (8463.2400)    0.174000
 ba04.mpr:      3            [Rows]    Federal Income Tax Form
                                       MB428 - 2004
              0      0.0000   0.109000
          30544 (3329.2960)    0.140000
          65000 (8153.1360)    0.174000
 ba05.mpr:                   [Same]    Federal Income Tax Form
                                       MB428 - 2005
 ba06.mpr:      3            [Rows]    Federal Income Tax Form
                                       MB428 - 2006
              0      0.0000   0.109000
          30544 (3329.2960)    0.135000
          65000 (7980.8560)    0.174000
 ba07.mpr:      3            [Rows]    Payroll Deductions Formulas
                                       2007 - T4127
              0      0.0000   0.109000
          30544 (3329.2960)    0.130000
          65000 (7808.5760)    0.174000
 ba08.mpr:      3            [Rows]    Manitoba Budget 2007 - Paper
                                       C
              0      0.0000   0.109000
          30544 (3329.2960)    0.127500
          66000 (7849.9360)    0.174000
 ba09.mpr:      3            [Rows]    Manitoba Budget 2007 - Paper
                                       C
              0      0.0000   0.108000
          31000 (3348.0000)    0.127500
          67000 (7938.0000)    0.174000
 ba10.mpr:      3            [Rows]    Manitoba Budget 2007 - Paper
                                       C
              0      0.0000   0.107000
          32000 (3424.0000)    0.127500
          68000 (8014.0000)    0.174000
 ba11.mpr:      3            [Rows]    Manitoba Budget 2007 - Paper
                                       C
              0      0.0000   0.105000
          35000 (3675.0000)    0.127500
          70000 (8137.5000)    0.174000
 ba12.mpr:                   [Same]    Grown from ba11.mpr using
                                       NONE=1.0000
```

DESCRIPTION

This parameter is a credit which can be claimed if the filer is age 65 or over.

Effective January 1, 2008, the Manitoba Family Tax Reduction will be included as a non-refundable tax credit and renamed the Manitoba Family Tax Benefit. The details of the design of this credit were not available in time for the algorithm to be included in this release. Since the impact of the new credit is expected to be small and the impetus to change this program was only to reduce a step in the tax calculation, the original implementation of the tax reduction scheme is maintained for this release for taxation years 2008 and beyond. This change does not affect eligibility, or reduce benefits for any taxpayers. The Manitoba Family Tax Benefit will be implemented as a replacement for the Family Tax Reduction once details have been finalized.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	270.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1996

```
ba97.mpr:     270.00        0.0%   Federal Income Tax T1C (MAN)
                                   TC-1997
ba98.mpr:     270.00        0.0%   Federal Income Tax T1C (MAN)
                                   TC - 1998
ba99.mpr:     270.00        0.0%   Federal Income Tax T1C (MAN)
                                   TC - 1999
ba00.mpr:     270.00        0.0%   Federal Income Tax Form
                                   MB428 - 2000
ba01.mpr:     225.00      -16.7%   Federal Income Tax Form
                                   MB428 - 2001
ba02.mpr:     225.00        0.0%   Federal Income Tax Form
                                   MB428 - 2002
ba03.mpr:     225.00        0.0%   Federal Income Tax Form
                                   MB428 - 2003
ba04.mpr:     225.00        0.0%   Federal Income Tax Form
                                   MB428 - 2004
ba05.mpr:     225.00        0.0%   Federal Income Tax Form
                                   MB428 - 2005
ba06.mpr:     225.00        0.0%   Federal Income Tax Form
                                   MB428 - 2006
ba07.mpr:     225.00        0.0%   Payroll Deductions Formulas
                                   2007 - T4127
ba08.mpr:     225.00        0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:     225.00        0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     225.00        0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     225.00        0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     225.00        0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

MRBXM   Manitoba tax reduction basic credit

DESCRIPTION

This is the basic credit amount of Manitoba Tax Reduction. This amount is reduced by
MTRNIOS percent of net income.

Effective January 1, 2008, the Manitoba Family Tax Reduction will be included as a non-
refundable tax credit and renamed the Manitoba Family Tax Benefit. The details of the
design of this credit were not available in time for the algorithm to be included in this release.
Since the impact of the new credit is expected to be small and the impetus to change this
program was only to reduce a step in the tax calculation, the original implementation of the

tax reduction scheme is maintained for this release for taxation years 2008 and beyond. This change does not affect eligibility, or reduce benefits for any taxpayers. The Manitoba Family Tax Benefit will be implemented as a replacement for the Family Tax Reduction once details have been finalized.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	430.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	430.00	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	225.00	-47.7%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	225.00	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	225.00	0.0%	Federal Income Tax Form MB428 - 2003

```
ba04.mpr:     225.00        0.0%   Federal Income Tax Form
                                   MB428 - 2004
ba05.mpr:     225.00        0.0%   Federal Income Tax Form
                                   MB428 - 2005
ba06.mpr:     225.00        0.0%   Federal Income Tax Form
                                   MB428 - 2006
ba07.mpr:     225.00        0.0%   Payroll Deductions Formulas
                                   2007 - T4127
ba08.mpr:     225.00        0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:     225.00        0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     225.00        0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     225.00        0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     225.00        0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

MRDISEX   Manitoba tax reduction disability credit

DESCRIPTION

An individual who claimed either a disability exemption for themselves (iddisslf) or others (iddisoth) may claim this amount as a disability credit in determining the Manitoba Tax reduction (imptr).

Effective January 1, 2008, the Manitoba Family Tax Reduction will be included as a non-refundable tax credit and renamed the Manitoba Family Tax Benefit. The details of the design of this credit were not available in time for the algorithm to be included in this release. Since the impact of the new credit is expected to be small and the impetus to change this program was only to reduce a step in the tax calculation, the original implementation of the tax reduction scheme is maintained for this release for taxation years 2008 and beyond. This change does not affect eligibility, or reduce benefits for any taxpayers. The Manitoba Family Tax Benefit will be implemented as a replacement for the Family Tax Reduction once details have been finalized.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

```
ba11.mpr:     300.00          0.0%   Grown from ba10.mpr using
                               NONE=1.0000
ba12.mpr:     300.00          0.0%   Grown from ba11.mpr using
                               NONE=1.0000
```

MREMXM   Manitoba tax reduction married equivalent credit

DESCRIPTION

This parameter is an additional credit if the filer has claimed the Equivalent to Married Tax Credit.

Effective January 1, 2008, the Manitoba Family Tax Reduction will be included as a non-refundable tax credit and renamed the Manitoba Family Tax Benefit. The details of the design of this credit were not available in time for the algorithm to be included in this release. Since the impact of the new credit is expected to be small and the impetus to change this program was only to reduce a step in the tax calculation, the original implementation of the tax reduction scheme is maintained for this release for taxation years 2008 and beyond. This change does not affect eligibility, or reduce benefits for any taxpayers. The Manitoba Family Tax Benefit will be implemented as a replacement for the Family Tax Reduction once details have been finalized.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	370.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC-1993

```
ba94.mpr:      370.00        0.0%   Federal Income Tax T1C (MAN)
                                    1994
ba95.mpr:      370.00        0.0%   Federal Income Tax T1C (MAN)
                                    TC-1995
ba96.mpr:      370.00        0.0%   Federal Income Tax T1C (MAN)
                                    TC-1996
ba97.mpr:      370.00        0.0%   Federal Income Tax T1C (MAN)
                                    TC-1997
ba98.mpr:      370.00        0.0%   Federal Income Tax T1C (MAN)
                                    TC - 1998
ba99.mpr:      370.00        0.0%   Federal Income Tax T1C (MAN)
                                    TC - 1999
ba00.mpr:      370.00        0.0%   Federal Income Tax Form
                                    MB428 - 2000
ba01.mpr:      225.00       -39.2%  Federal Income Tax Form
                                    MB428 - 2001
ba02.mpr:      225.00        0.0%   Federal Income Tax Form
                                    MB428 - 2002
ba03.mpr:      225.00        0.0%   Federal Income Tax Form
                                    MB428 - 2003
ba04.mpr:      225.00        0.0%   Federal Income Tax Form
                                    MB428 - 2004
ba05.mpr:      225.00        0.0%   Federal Income Tax Form
                                    MB428 - 2005
ba06.mpr:      225.00        0.0%   Federal Income Tax Form
                                    MB428 - 2006
ba07.mpr:      225.00        0.0%   Payroll Deductions Formulas
                                    2007 - T4127
ba08.mpr:      225.00        0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:      225.00        0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      225.00        0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      225.00        0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      225.00        0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

MRMXM   Manitoba tax reduction married credit

DESCRIPTION

This parameter is an additional credit with respect to the spouse if the filer has claimed the
Married Tax Credit.

Effective January 1, 2008, the Manitoba Family Tax Reduction will be included as a non-refundable tax credit and renamed the Manitoba Family Tax Benefit. The details of the design of this credit were not available in time for the algorithm to be included in this release. Since the impact of the new credit is expected to be small and the impetus to change this program was only to reduce a step in the tax calculation, the original implementation of the tax reduction scheme is maintained for this release for taxation years 2008 and beyond. This change does not affect eligibility, or reduce benefits for any taxpayers. The Manitoba Family Tax Benefit will be implemented as a replacement for the Family Tax Reduction once details have been finalized.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	370.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	370.00	0.0%	Federal Income Tax Form MB428 - 2000

```
ba01.mpr:      225.00      -39.2%   Federal Income Tax Form
                                    MB428 - 2001
ba02.mpr:      225.00        0.0%   Federal Income Tax Form
                                    MB428 - 2002
ba03.mpr:      225.00        0.0%   Federal Income Tax Form
                                    MB428 - 2003
ba04.mpr:      225.00        0.0%   Federal Income Tax Form
                                    MB428 - 2004
ba05.mpr:      225.00        0.0%   Federal Income Tax Form
                                    MB428 - 2005
ba06.mpr:      225.00        0.0%   Federal Income Tax Form
                                    MB428 - 2006
ba07.mpr:      225.00        0.0%   Payroll Deductions Formulas
                                    2007 - T4127
ba08.mpr:      225.00        0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:      225.00        0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      225.00        0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      225.00        0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      225.00        0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

MRODISEX   Manitoba tax reduction old disabled dependant credit

DESCRIPTION

An individual who claimed an amount for disabled dependents aged 18 and over (idothpe) may claim this amount as a disability credit in determining the Manitoba Tax Reduction (imptr). Note that the model assumes that there is only 1 disabled dependent.

Effective January 1, 2008, the Manitoba Family Tax Reduction will be included as a non-refundable tax credit and renamed the Manitoba Family Tax Benefit. The details of the design of this credit were not available in time for the algorithm to be included in this release. Since the impact of the new credit is expected to be small and the impetus to change this program was only to reduce a step in the tax calculation, the original implementation of the tax reduction scheme is maintained for this release for taxation years 2008 and beyond. This change does not affect eligibility, or reduce benefits for any taxpayers. The Manitoba Family Tax Benefit will be implemented as a replacement for the Family Tax Reduction once details have been finalized.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	250.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	250.00	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	300.00	20.0%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	300.00	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	300.00	0.0%	Federal Income Tax Form MB428 - 2003
ba04.mpr:	300.00	0.0%	Federal Income Tax Form MB428 - 2004
ba05.mpr:	300.00	0.0%	Federal Income Tax Form MB428 - 2005

```
ba06.mpr:      300.00         0.0%   Federal Income Tax Form
                                     MB428 - 2006
ba07.mpr:      300.00         0.0%   Payroll Deductions Formulas
                                     2007 - T4127
ba08.mpr:      300.00         0.0%   Grown from ba07.mpr using
                                     NONE=1.0000
ba09.mpr:      300.00         0.0%   Grown from ba08.mpr using
                                     NONE=1.0000
ba10.mpr:      300.00         0.0%   Grown from ba09.mpr using
                                     NONE=1.0000
ba11.mpr:      300.00         0.0%   Grown from ba10.mpr using
                                     NONE=1.0000
ba12.mpr:      300.00         0.0%   Grown from ba11.mpr using
                                     NONE=1.0000
```

MRSAXM   Manitoba tax reduction spouse age credit

DESCRIPTION

This parameter is a credit which can be claimed if the filer's spouse is age 65 or over and the Amounts Transferred From Spouse Tax Credit has been claimed.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      270.00           --    Federal Income Tax T1C (MAN)
                                     TC-1991
ba92.mpr:      270.00         0.0%   Federal Income Tax T1C (MAN)
                                     TC-1992
ba93.mpr:      270.00         0.0%   Federal Income Tax T1C (MAN)
                                     TC-1993
```

```
ba94.mpr:      270.00       0.0%   Federal Income Tax T1C (MAN)
                                   1994
ba95.mpr:      270.00       0.0%   Federal Income Tax T1C (MAN)
                                   TC-1995
ba96.mpr:      270.00       0.0%   Federal Income Tax T1C (MAN)
                                   TC-1996
ba97.mpr:      270.00       0.0%   Federal Income Tax T1C (MAN)
                                   TC-1997
ba98.mpr:      270.00       0.0%   Federal Income Tax T1C (MAN)
                                   TC - 1998
ba99.mpr:      270.00       0.0%   Federal Income Tax T1C (MAN)
                                   TC - 1999
ba00.mpr:      270.00       0.0%   Federal Income Tax Form
                                   MB428 - 2000
ba01.mpr:      225.00      -16.7%   Federal Income Tax Form
                                   MB428 - 2001
ba02.mpr:      225.00       0.0%   Federal Income Tax Form
                                   MB428 - 2002
ba03.mpr:      225.00       0.0%   Federal Income Tax Form
                                   MB428 - 2003
ba04.mpr:      225.00       0.0%   Federal Income Tax Form
                                   MB428 - 2004
ba05.mpr:      225.00       0.0%   Federal Income Tax Form
                                   MB428 - 2005
ba06.mpr:      225.00       0.0%   Federal Income Tax Form
                                   MB428 - 2006
ba07.mpr:      225.00       0.0%   Payroll Deductions Formulas
                                   2007 - T4127
ba08.mpr:      225.00       0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:      225.00       0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:      225.00       0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:      225.00       0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:      225.00       0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

MRYCXM   Manitoba tax reduction young dependants credit

DESCRIPTION

This parameter is the credit which can be claimed if the filer has claimed the amounts for
dependent children age 18 and under.

Effective January 1, 2008, the Manitoba Family Tax Reduction will be included as a non-refundable tax credit and renamed the Manitoba Family Tax Benefit. The details of the design of this credit were not available in time for the algorithm to be included in this release. Since the impact of the new credit is expected to be small and the impetus to change this program was only to reduce a step in the tax calculation, the original implementation of the tax reduction scheme is maintained for this release for taxation years 2008 and beyond. This change does not affect eligibility, or reduce benefits for any taxpayers. The Manitoba Family Tax Benefit will be implemented as a replacement for the Family Tax Reduction once details have been finalized.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	250.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	250.00	0.0%	Federal Income Tax Form MB428 - 2000

```
ba01.mpr:     300.00      20.0%   Federal Income Tax Form
                                  MB428 - 2001
ba02.mpr:     300.00       0.0%   Federal Income Tax Form
                                  MB428 - 2002
ba03.mpr:     300.00       0.0%   Federal Income Tax Form
                                  MB428 - 2003
ba04.mpr:     300.00       0.0%   Federal Income Tax Form
                                  MB428 - 2004
ba05.mpr:     300.00       0.0%   Federal Income Tax Form
                                  MB428 - 2005
ba06.mpr:     300.00       0.0%   Federal Income Tax Form
                                  MB428 - 2006
ba07.mpr:     300.00       0.0%   Payroll Deductions Formulas
                                  2007 - T4127
ba08.mpr:     300.00       0.0%   Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:     300.00       0.0%   Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:     300.00       0.0%   Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:     300.00       0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:     300.00       0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

MSAXM   Manitoba surtax age credit

DESCRIPTION

This parameter is a credit which can be claimed if the filer is age 65 or over.

Effective January 1, 2008, the Manitoba Family Tax Reduction will be included as a non-refundable tax credit and renamed the Manitoba Family Tax Benefit. The details of the design of this credit were not available in time for the algorithm to be included in this release. Since the impact of the new credit is expected to be small and the impetus to change this program was only to reduce a step in the tax calculation, the original implementation of the tax reduction scheme is maintained for this release for taxation years 2008 and beyond. This change does not affect eligibility, or reduce benefits for any taxpayers. The Manitoba Family Tax Benefit will be implemented as a replacement for the Family Tax Reduction once details have been finalized.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	50.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	50.00	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.00	--	Not in effect (Man. 2000 Budget - dropped)
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000

```
   ba09.mpr:      0.00            --     Grown from ba08.mpr using
                                  NONE=1.0000
   ba10.mpr:      0.00            --     Grown from ba09.mpr using
                                  NONE=1.0000
   ba11.mpr:      0.00            --     Grown from ba10.mpr using
                                  NONE=1.0000
   ba12.mpr:      0.00            --     Grown from ba11.mpr using
                                  NONE=1.0000
```

MSBXM   Manitoba surtax basic credit

DESCRIPTION

This is the basic credit amount of the Manitoba Surtax. Along with other credits, it is subtracted from Manitoba Net Income Tax to derive Total Manitoba Tax.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	600.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	600.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	600.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	600.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	600.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	600.00	0.0%	Federal Income Tax T1C (MAN) TC-1996

```
ba97.mpr:     600.00       0.0%   Federal Income Tax T1C (MAN)
                                  TC-1997
ba98.mpr:     600.00       0.0%   Federal Income Tax T1C (MAN)
                                  TC - 1998
ba99.mpr:     600.00       0.0%   Federal Income Tax T1C (MAN)
                                  TC - 1999
ba00.mpr:     600.00       0.0%   Federal Income Tax Form
                                  MB428 - 2000
ba01.mpr:     0.00         --     Not in effect (Man. 2000
                                  Budget - dropped)
ba02.mpr:     0.00         --     Not in effect
ba03.mpr:     0.00         --     Not in effect
ba04.mpr:     0.00         --     Not in effect
ba05.mpr:     0.00         --     Not in effect
ba06.mpr:     0.00         --     Not in effect
ba07.mpr:     0.00         --     Grown from ba06.mpr using
                                  NONE=1.0000
ba08.mpr:     0.00         --     Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:     0.00         --     Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:     0.00         --     Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:     0.00         --     Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:     0.00         --     Grown from ba11.mpr using
                                  NONE=1.0000
```

MSCHAGE   Manitoba school tax minimum age

DESCRIPTION

Only people aged over MSCHAGE are eligible for the Manitoba homeowners' school tax assistance.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	55	--	Federal Income Tax T1C (MAN) 1993
ba94.mpr:	55	--	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	55	--	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	55	--	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	55	--	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	55	--	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	55	--	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	55	--	Federal Income Tax Form MB479 - 2000
ba01.mpr:	55	--	Federal Income Tax Form MB479 - 2001
ba02.mpr:	55	--	Federal Income Tax Form MB479 - 2002
ba03.mpr:	55	--	Federal Income Tax Form MB479 - 2003
ba04.mpr:	55	--	Federal Income Tax Form MB479 - 2004
ba05.mpr:	55	--	Federal Income Tax Form MB479 - 2005
ba06.mpr:	55	--	Federal Income Tax Form MB479 - 2006
ba07.mpr:	55	--	Copied from ba06.mpr
ba08.mpr:	55	--	Copied from ba07.mpr
ba09.mpr:	55	--	Copied from ba08.mpr
ba10.mpr:	55	--	Copied from ba09.mpr
ba11.mpr:	55	--	Copied from ba10.mpr
ba12.mpr:	55	--	Copied from ba11.mpr

DESCRIPTION

This is the basic value of the Manitoba homeowners' school tax assistance. It is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded (see MSCHRND). The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	175.00	--	Federal Income Tax T1C (MAN) 1993
ba94.mpr:	175.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	175.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	175.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	175.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	175.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	175.00	0.0%	Federal Income Tax T1C (MAN) – 1999

```
ba00.mpr:      175.00       0.0%   Federal Income Tax Form
                                   MB479 - 2000
ba01.mpr:      175.00       0.0%   Federal Income Tax Form
                                   MB479 - 2001
ba02.mpr:      175.00       0.0%   Federal Income Tax Form
                                   MB479 - 2002
ba03.mpr:      175.00       0.0%   Federal Income Tax Form
                                   MB479 - 2003
ba04.mpr:      175.00       0.0%   Federal Income Tax Form
                                   MB479 - 2004
ba05.mpr:      175.00       0.0%   Federal Income Tax Form
                                   MB479 - 2005
ba06.mpr:      175.00       0.0%   Federal Income Tax Form
                                   MB479 - 2006
ba07.mpr:      175.00       0.0%   Grown from ba06.mpr using
                                   NONE=1.0000
ba08.mpr:      175.00       0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:      175.00       0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:      175.00       0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:      175.00       0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:      175.00       0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

MSCHFLAG   Manitoba school tax assistance activation flag

DESCRIPTION

The Manitoba homeowners' school tax assistance was implemented in 1993 and is part of the total property tax credit (impptxtc). MSCHFLAG turns it on or off. In order to qualify for assistance, Manitoba residents must be homeowners and be older than MSCHAGE. The basic credit is MSCHBXM which is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded (see MSCHRND). The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	1	--	Federal Income Tax T1C (MAN) 1993
ba94.mpr:	1	--	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	1	--	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	1	--	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	1	--	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	1	--	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	FLAG
ba01.mpr:	1	--	FLAG
ba02.mpr:	1	--	FLAG
ba03.mpr:	1	--	FLAG
ba04.mpr:	1	--	FLAG
ba05.mpr:	1	--	FLAG
ba06.mpr:	1	--	FLAG
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

MSCHMNTH Manitoba school tax minimum threshold

DESCRIPTION

Only people who paid school taxes (idmschpd) over this minimum threshold (MSCHMNTH) are eligible to receive the Manitoba homeowners' school tax assistance.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	160.00	--	Federal Income Tax T1C (MAN) 1993
ba94.mpr:	160.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	160.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	160.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	160.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	160.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	160.00	0.0%	Federal Income Tax T1C (MAN) – 1999
ba00.mpr:	160.00	0.0%	Federal Income Tax Form MB479 – 2000
ba01.mpr:	160.00	0.0%	Federal Income Tax Form MB479 – 2001

```
ba02.mpr:    160.00       0.0%   Federal Income Tax Form
                                  MB479 - 2002
ba03.mpr:    160.00       0.0%   Federal Income Tax Form
                                  MB479 - 2003
ba04.mpr:    160.00       0.0%   Federal Income Tax Form
                                  MB479 - 2004
ba05.mpr:    160.00       0.0%   Federal Income Tax Form
                                  MB479 - 2005
ba06.mpr:    160.00       0.0%   Federal Income Tax Form
                                  MB479 - 2006
ba07.mpr:    160.00       0.0%   Grown from ba06.mpr using
                                  NONE=1.0000
ba08.mpr:    160.00       0.0%   Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:    160.00       0.0%   Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:    160.00       0.0%   Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:    160.00       0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:    160.00       0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

MSCHRND   Manitoba school tax assistance rounding unit

DESCRIPTION

This is the rounding factor of the Manitoba homeowners' school tax assistance. The basic credit MSCHBXM is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded. The formula used is the following:

MSCHBXM – (MSCHRND * int((income – MSCHTD)*MSCHRR/MSCHRND))

*Note that this formula in the code also protects against negative values.

The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	2.00	--	Federal Income Tax T1C (MAN) 1993
ba94.mpr:	2.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	2.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	2.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	2.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	2.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	2.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	2.00	0.0%	Federal Income Tax Form MB479 - 2000
ba01.mpr:	2.00	0.0%	Federal Income Tax Form MB479 - 2001
ba02.mpr:	2.00	0.0%	Federal Income Tax Form MB479 - 2002
ba03.mpr:	2.00	0.0%	Federal Income Tax Form MB479 - 2003
ba04.mpr:	2.00	0.0%	Federal Income Tax Form MB479 - 2004
ba05.mpr:	2.00	0.0%	Federal Income Tax Form MB479 - 2005
ba06.mpr:	2.00	0.0%	Federal Income Tax Form MB479 - 2006

```
ba07.mpr:    2.00          0.0%   Grown from ba06.mpr using
                                  NONE=1.0000
ba08.mpr:    2.00          0.0%   Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:    2.00          0.0%   Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:    2.00          0.0%   Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:    2.00          0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:    2.00          0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

MSCHRR   Manitoba school tax reduction rate

DESCRIPTION

This is the reduction rate of the Manitoba homeowners' school tax assistance. The basic credit MSCHBXM is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded (see MSCHRND). The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.02000	--	Federal Income Tax T1C (MAN) 1993

```
ba94.mpr:     0.02000       0.0%   Federal Income Tax T1C (MAN)
                                   1994
ba95.mpr:     0.02000       0.0%   Federal Income Tax T1C (MAN)
                                   1995
ba96.mpr:     0.02000       0.0%   Federal Income Tax T1C (MAN)
                                   1996
ba97.mpr:     0.02000       0.0%   Federal Income Tax T1C (MAN)
                                   1997
ba98.mpr:     0.02000       0.0%   Federal Income Tax T1C (MAN)
                                   1998
ba99.mpr:     0.02000       0.0%   Federal Income Tax T1C (MAN)
                                   - 1999
ba00.mpr:     0.02000       0.0%   Federal Income Tax Form
                                   MB479 - 2000
ba01.mpr:     0.02000       0.0%   Federal Income Tax Form
                                   MB479 - 2001
ba02.mpr:     0.02000       0.0%   Federal Income Tax Form
                                   MB479 - 2002
ba03.mpr:     0.02000       0.0%   Federal Income Tax Form
                                   MB479 - 2003
ba04.mpr:     0.02000       0.0%   Federal Income Tax Form
                                   MB479 - 2004
ba05.mpr:     0.02000       0.0%   Federal Income Tax Form
                                   MB479 - 2005
ba06.mpr:     0.02000       0.0%   Federal Income Tax Form
                                   MB479 - 2006
ba07.mpr:     0.02000       0.0%   Copied from ba06.mpr
ba08.mpr:     0.02000       0.0%   Copied from ba07.mpr
ba09.mpr:     0.02000       0.0%   Copied from ba08.mpr
ba10.mpr:     0.02000       0.0%   Copied from ba09.mpr
ba11.mpr:     0.02000       0.0%   Copied from ba10.mpr
ba12.mpr:     0.02000       0.0%   Copied from ba11.mpr
```

MSCHTD   Manitoba school tax turndown

DESCRIPTION

This is the turndown for the Manitoba homeowner' school tax assistance. The basic credit
MSCHBXM is reduced by income over the turndown MSCHTD by a rate MSCHRR. The
value of the benefit is also rounded (see MSCHRND). The benefit may not exceed school
taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax
assistance is added to the basic property tax credit and applied against occupancy costs in
order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	15100.00	--	Federal Income Tax T1C (MAN) 1993
ba94.mpr:	15100.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	15100.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	15100.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	15100.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	15100.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	15100.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	15100.00	0.0%	Federal Income Tax Form MB479 - 2000
ba01.mpr:	15100.00	0.0%	Federal Income Tax Form MB479 - 2001
ba02.mpr:	15100.00	0.0%	Federal Income Tax Form MB479 - 2002
ba03.mpr:	15100.00	0.0%	Federal Income Tax Form MB479 - 2003
ba04.mpr:	15100.00	0.0%	Federal Income Tax Form MB479 - 2004
ba05.mpr:	15100.00	0.0%	Federal Income Tax Form MB479 - 2005
ba06.mpr:	15100.00	0.0%	Federal Income Tax Form MB479 - 2006

```
ba07.mpr:    15100.00     0.0%   Grown from ba06.mpr using
                                  NONE=1.0000
ba08.mpr:    15100.00     0.0%   Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:    15100.00     0.0%   Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:    15100.00     0.0%   Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:    15100.00     0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:    15100.00     0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

MSDISEX   Manitoba surtax disability credit

DESCRIPTION

This parameter is the amount which can be claimed if the filer has already claimed the
Disability Credit or the Disability Amount for Dependants Other Than Spouse.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    50.00              --    Federal Income Tax T1C (MAN)
                                      TC-1991
ba92.mpr:    50.00             0.0%   Federal Income Tax T1C (MAN)
                                      TC-1992
ba93.mpr:    50.00             0.0%   Federal Income Tax T1C (MAN)
                                      TC-1993
ba94.mpr:    50.00             0.0%   Federal Income Tax T1C (MAN)
                                      1994
```

```
ba95.mpr:     50.00         0.0%   Federal Income Tax T1C (MAN)
                                   TC-1995
ba96.mpr:     50.00         0.0%   Federal Income Tax T1C (MAN)
                                   TC-1996
ba97.mpr:     50.00         0.0%   Federal Income Tax T1C (MAN)
                                   TC-1997
ba98.mpr:     50.00         0.0%   Federal Income Tax T1C (MAN)
                                   TC - 1998
ba99.mpr:     50.00         0.0%   Federal Income Tax T1C (MAN)
                                   TC - 1999
ba00.mpr:     50.00         0.0%   Federal Income Tax Form
                                   MB428 - 2000
ba01.mpr:     0.00          --     Not in effect (Man. 2000
                                   Budget - dropped)
ba02.mpr:     0.00          --     Not in effect
ba03.mpr:     0.00          --     Not in effect
ba04.mpr:     0.00          --     Not in effect
ba05.mpr:     0.00          --     Not in effect
ba06.mpr:     0.00          --     Not in effect
ba07.mpr:     0.00          --     Grown from ba06.mpr using
                                   NONE=1.0000
ba08.mpr:     0.00          --     Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:     0.00          --     Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     0.00          --     Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     0.00          --     Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     0.00          --     Grown from ba11.mpr using
                                   NONE=1.0000
```

MSEMXM   Manitoba surtax married equivalent credit

DESCRIPTION

This parameter is an additional credit if the filer has claimed the Equivalent to Married Tax Credit.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	100.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	100.00	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.00	--	Not in effect (Man. 2000 Budget - dropped)
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000

```
ba09.mpr:     0.00              --     Grown from ba08.mpr using
                              NONE=1.0000
ba10.mpr:     0.00              --     Grown from ba09.mpr using
                              NONE=1.0000
ba11.mpr:     0.00              --     Grown from ba10.mpr using
                              NONE=1.0000
ba12.mpr:     0.00              --     Grown from ba11.mpr using
                              NONE=1.0000
```

MSMXM   Manitoba surtax married credit

DESCRIPTION

This parameter is an additional credit with respect to a spouse if the filer has claimed the Married Tax Credit.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	100.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1996

```
ba97.mpr:      100.00       0.0%   Federal Income Tax T1C (MAN)
                                    TC-1997
ba98.mpr:      100.00       0.0%   Federal Income Tax T1C (MAN)
                                    TC - 1998
ba99.mpr:      100.00       0.0%   Federal Income Tax T1C (MAN)
                                    TC - 1999
ba00.mpr:      100.00       0.0%   Federal Income Tax Form
                                    MB428 - 2000
ba01.mpr:      0.00          --    Not in effect (Man. 2000
                                    Budget - dropped)
ba02.mpr:      0.00          --    Not in effect
ba03.mpr:      0.00          --    Not in effect
ba04.mpr:      0.00          --    Not in effect
ba05.mpr:      0.00          --    Not in effect
ba06.mpr:      0.00          --    Not in effect
ba07.mpr:      0.00          --    Grown from ba06.mpr using
                                    NONE=1.0000
ba08.mpr:      0.00          --    Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:      0.00          --    Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      0.00          --    Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      0.00          --    Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      0.00          --    Grown from ba11.mpr using
                                    NONE=1.0000
```

MSODISEX Manitoba surtax old disabled dependant credit

DESCRIPTION

This parameter is the credit which can be claimed if the filer has claimed the amounts for
disabled dependents aged 18 and over (idothpe). Note that the model assumes that there is
only 1 disabled dependent.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	40.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	40.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	40.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	40.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	40.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	40.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	40.00	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	40.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	40.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	40.00	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.00	--	Not in effect (Man. 2000 Budget - dropped)
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

This parameter is a credit which can be claimed if the filer's spouse was eligible for the
Federal Age Tax Credit and that credit was transferred to the filer.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	50.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	50.00	0.0%	Federal Income Tax Form MB428 - 2000

```
ba01.mpr:     0.00              --    Not in effect (Man. 2000
                          Budget - dropped)
ba02.mpr:     0.00              --    Not in effect
ba03.mpr:     0.00              --    Not in effect
ba04.mpr:     0.00              --    Not in effect
ba05.mpr:     0.00              --    Not in effect
ba06.mpr:     0.00              --    Not in effect
ba07.mpr:     0.00              --    Grown from ba06.mpr using
                          NONE=1.0000
ba08.mpr:     0.00              --    Grown from ba07.mpr using
                          NONE=1.0000
ba09.mpr:     0.00              --    Grown from ba08.mpr using
                          NONE=1.0000
ba10.mpr:     0.00              --    Grown from ba09.mpr using
                          NONE=1.0000
ba11.mpr:     0.00              --    Grown from ba10.mpr using
                          NONE=1.0000
ba12.mpr:     0.00              --    Grown from ba11.mpr using
                          NONE=1.0000
```

MSYCXM   Manitoba surtax young dependants credit

DESCRIPTION

This parameter is the credit which can be claimed if the filer has claimed the amounts for
dependent children age 18 and under.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	25.00	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	25.00	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.00	--	Not in effect (Man. 2000 Budget - dropped)
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

The percentage of net income (iminet) used to offset the Manitoba tax reduction.

Effective January 1, 2008, the Manitoba Family Tax Reduction will be included as a non-refundable tax credit and renamed the Manitoba Family Tax Benefit. The details of the design of this credit were not available in time for the algorithm to be included in this release. Since the impact of the new credit is expected to be small and the impetus to change this program was only to reduce a step in the tax calculation, the original implementation of the tax reduction scheme is maintained for this release for taxation years 2008 and beyond. This change does not affect eligibility, or reduce benefits for any taxpayers. The Manitoba Family Tax Benefit will be implemented as a replacement for the Family Tax Reduction once details have been finalized.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.02000	--	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1994
ba95.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1996

```
ba97.mpr:     0.02000       0.0%   Federal Income Tax T1C (MAN)
                                   TC-1997
ba98.mpr:     0.02000       0.0%   Federal Income Tax T1C (MAN)
                                   TC-1998
ba99.mpr:     0.02000       0.0%   Federal Income Tax T1C (MAN)
                                   TC-1999
ba00.mpr:     0.02000       0.0%   Federal Income Tax Form
                                   MB428 - 2000
ba01.mpr:     0.01000      -50.0%  Federal Income Tax Form
                                   MB428 - 2001
ba02.mpr:     0.01000       0.0%   Federal Income Tax Form
                                   MB428 - 2002
ba03.mpr:     0.01000       0.0%   Federal Income Tax Form
                                   MB428 - 2003
ba04.mpr:     0.01000       0.0%   Federal Income Tax Form
                                   MB428 - 2004
ba05.mpr:     0.01000       0.0%   Federal Income Tax Form
                                   MB428 - 2005
ba06.mpr:     0.01000       0.0%   Federal Income Tax Form
                                   MB428 - 2006
ba07.mpr:     0.01000       0.0%   Payroll Deductions Formulas
                                   2007 - T4127
ba08.mpr:     0.01000       0.0%   Copied from ba07.mpr
ba09.mpr:     0.01000       0.0%   Copied from ba08.mpr
ba10.mpr:     0.01000       0.0%   Copied from ba09.mpr
ba11.mpr:     0.01000       0.0%   Copied from ba10.mpr
ba12.mpr:     0.01000       0.0%   Copied from ba11.mpr
```

MTXFLG   Man. tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, Manitoba taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	1	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	1	--	Federal Income Tax Form MB428 - 2001
ba02.mpr:	1	--	Federal Income Tax Form MB428 - 2002
ba03.mpr:	1	--	Federal Income Tax Form MB428 - 2003
ba04.mpr:	1	--	Federal Income Tax Form MB428 - 2004
ba05.mpr:	1	--	Federal Income Tax Form MB428 - 2005
ba06.mpr:	1	--	Federal Income Tax Form MB428 - 2006
ba07.mpr:	1	--	TD1MB E (07)
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

MXM   Married exemption/amount

DESCRIPTION

All married filers are eligible to claim this amount plus MXMEXT as an exemption or a tax credit, subject to reductions based on the spouse's net income. The Federal Budget announced additional amounts to be added to the married amount for the years 2006 to 2009, which are found in the parameter MXMEXT.

CROSS REFERENCE

Function   **Description**

txhstr   Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	5233.00	--	Federal Income Tax 1991 – Personal Amounts & Line 303
ba92.mpr:	5380.00	2.8%	Federal Income Tax 1992 – Personal Amounts & Line 303
ba93.mpr:	5380.00	0.0%	Federal Income Tax 1993 – Personal Amounts & Line 303
ba94.mpr:	5380.00	0.0%	Federal Income Tax 1994 – Line 303
ba95.mpr:	5380.00	0.0%	Federal Income Tax 1995 – Line 303
ba96.mpr:	5380.00	0.0%	Federal Income Tax 1996 – Line 303
ba97.mpr:	5380.00	0.0%	Federal Income Tax 1997 – Line 303
ba98.mpr:	5380.00	0.0%	Federal Income Tax 1998 – Line 303
ba99.mpr:	5718.00	6.3%	Federal Income Tax 1999 – Line 303
ba00.mpr:	6140.00	7.4%	Federal Income Tax 2000 – Line 303
ba01.mpr:	6293.00	2.5%	Federal Income Tax 2001 – Line 303
ba02.mpr:	6482.00	3.0%	Federal Income Tax 2002 – Line 303
ba03.mpr:	6586.00	1.6%	Federal Income Tax 2003 – Line 303
ba04.mpr:	6803.00	3.3%	Federal Income Tax 2004 – Line 303

```
    ba05.mpr:    7344.00      8.0%   Federal Income Tax 2005 -
                                     Line 303
    ba06.mpr:    7335.00     -0.1%   Federal Income Tax 2006 -
                                     Line 303
    ba07.mpr:    8829.00     20.4%   Federal Budget 2007, Budget
                                     Plan, Annex 5. Add to MXMEXT.
    ba08.mpr:    9110.53      3.2%   Federal Budget 2007 -
                                     calculated with indexation. Add to
                                     MXMEXT.
    ba09.mpr:    9502.93      4.3%   Federal Budget 2007 -
                                     calculated with indexation. Add to
                                     MXMEXT.
    ba10.mpr:   10307.47      8.5%   Federal Budget 2007 -
                                     calculated with indexation.
    ba11.mpr:   10504.70      1.9%   Grown from ba10.mpr using
                                     CPI=1.019135
    ba12.mpr:   10723.85      2.1%   Grown from ba11.mpr using
                                     CPI=1.020862
```

MXMEXT   Married amount extra top-up

DESCRIPTION

This parameter contains the additional amounts to be added to the married amount as
announced in the Federal Budget for the years 2006 to 2009. This amount will be added to
MXM and then multiplied by FNTCR, the result is contained in immartxc.

See also MXM and MXMTEXT.

CROSS REFERENCE

Function   **Description**

txhstr   Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	170.00	--	Federal Income Tax 2006 - Line 303
ba07.mpr:	100.00	-41.2%	Federal Budget 2007, Budget Plan, Annex 5. Add to MXM.
ba08.mpr:	200.00	100.0%	Federal Budget 2007, Budget Plan, Annex 5. Add to MXM.
ba09.mpr:	600.00	200.0%	Federal Budget 2007, Budget Plan, Annex 5. Add to MXM.
ba10.mpr:	0.00	--	Not in effect
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

MXMT — Married exemption/amount turndown level

DESCRIPTION

The married amount (MXM + MXMEXT) begins to be reduced when the spouse's net income exceeds this amount plus MXMTEXT. This parameter is used in the calculation of immartxc.

CROSS REFERENCE

Function   **Description**

txhstr   Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	524.00	--	Federal Income Tax 1991 – Personal Amounts & Line 303
ba92.mpr:	538.00	2.7%	Federal Income Tax 1992 – Personal Amounts & Line 303
ba93.mpr:	538.00	0.0%	Federal Income Tax 1993 – Personal Amounts & Line 303
ba94.mpr:	538.00	0.0%	Federal Income Tax 1994 – Line 303
ba95.mpr:	538.00	0.0%	Federal Income Tax 1995 – Line 303
ba96.mpr:	538.00	0.0%	Federal Income Tax 1996 – Line 303
ba97.mpr:	538.00	0.0%	Federal Income Tax 1997 – Line 303
ba98.mpr:	538.00	0.0%	Federal Income Tax 1998 – Line 303
ba99.mpr:	572.00	6.3%	Federal Income Tax 1999 – Line 303
ba00.mpr:	614.00	7.3%	Federal Income Tax 2000 – Line 303
ba01.mpr:	630.00	2.6%	Federal Income Tax 2001 – Line 303
ba02.mpr:	649.00	3.0%	Federal Income Tax 2002 – Line 303
ba03.mpr:	659.00	1.5%	Federal Income Tax 2003 – Line 303
ba04.mpr:	681.00	3.3%	Federal Income Tax 2004 – Line 303
ba05.mpr:	735.00	7.9%	Federal Income Tax 2005 – Line 303

```
ba06.mpr:      734.00        -0.1%   Federal Income Tax 2006 -
                                     Line 303
ba07.mpr:      0.00            --     Federal Budget 2007, Budget
                                     Plan, Annex 5 (eliminated)
ba08.mpr:      0.00            --     Federal Budget 2007, Budget
                                     Plan, Annex 5 (eliminated)
ba09.mpr:      0.00            --     Federal Budget 2007, Budget
                                     Plan, Annex 5 (eliminated)
ba10.mpr:      0.00            --     Federal Budget 2007, Budget
                                     Plan, Annex 5 (eliminated)
ba11.mpr:      0.00            --     Grown from ba10.mpr using
                                     CPI=1.019135
ba12.mpr:      0.00            --     Grown from ba11.mpr using
                                     CPI=1.020862
```

MXMTEXT   Married amount turndown level extra top-up

DESCRIPTION

The married amount (MXM + MXMEXT) begins to be reduced when the spouse's net
income exceeds MXMT plus this amount. This parameter is used in the calculation of
immartxc.

CROSS REFERENCE

Function   **Description**

txhstr   Compute family-related deductions or credits

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0.00           --     Not in effect
 ba92.mpr:      0.00           --     Not in effect
 ba93.mpr:      0.00           --     Not in effect
 ba94.mpr:      0.00           --     Not in effect
 ba95.mpr:      0.00           --     Not in effect
 ba96.mpr:      0.00           --     Not in effect
```

```
 ba97.mpr:     0.00            --     Not in effect
 ba98.mpr:     0.00            --     Not in effect
 ba99.mpr:     0.00            --     Not in effect
 ba00.mpr:     0.00            --     Not in effect
 ba01.mpr:     0.00            --     Not in effect
 ba02.mpr:     0.00            --     Not in effect
 ba03.mpr:     0.00            --     Not in effect
 ba04.mpr:     0.00            --     Not in effect
 ba05.mpr:     0.00            --     Not in effect
 ba06.mpr:    17.00            --     Federal Income Tax 2006 –
                           Line 303
 ba07.mpr:     0.00             --    Federal Budget 2007, Budget
                           Plan, Annex 5 (eliminated)
 ba08.mpr:     0.00             --    Federal Budget 2007, Budget
                           Plan, Annex 5 (eliminated)
 ba09.mpr:     0.00             --    Federal Budget 2007, Budget
                           Plan, Annex 5 (eliminated)
 ba10.mpr:     0.00            --     Not in effect
 ba11.mpr:     0.00            --     Grown from ba10.mpr using
                           NONE=1.0000
 ba12.mpr:     0.00             --    Grown from ba11.mpr using
                           NONE=1.0000
```

MYPNDL   Man. Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a Manitoba
non-refundable tax credit. The parameter is only used when the provincial tax on taxable
income is calculated (MTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	1000.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	1000.00	0.0%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	1000.00	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	1000.00	0.0%	Federal Income Tax Form MB428 - 2003
ba04.mpr:	1000.00	0.0%	Federal Income Tax Form MB428 - 2004
ba05.mpr:	1000.00	0.0%	Federal Income Tax Form MB428 - 2005
ba06.mpr:	1000.00	0.0%	Federal Income Tax Form MB428 - 2006
ba07.mpr:	1000.00	0.0%	TD1MB E (07)
ba08.mpr:	1000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	1000.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	1000.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	1000.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	1000.00	0.0%	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

When Newfoundland tax on taxable income is calculated (NTXFLG = 1), there are four options as to how to calculate the provincial minimum tax.

When NAMTOPT is set to 1, then no provincial alternative minimum tax or minimum tax carryover is calculated.

When NAMTOPT is set to 2, then a percentage (NAMTPCTF) of the additional federal tax triggered by the federal minimum tax (imamtprv) is added to the basic provincial tax (imbpt). The definition of imamtprv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using NAMTPCTF.

When NAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the NAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits. The provincial minimum tax carryover credit (impminco) is calculated using NAMTTX.

When NAMTOPT is set to 4, then a percentage (NAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using NAMTPCTM.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect

```
ba93.mpr:     1              --     Not in effect
ba94.mpr:     1              --     Not in effect
ba95.mpr:     1              --     Not in effect
ba96.mpr:     1              --     Not in effect
ba97.mpr:     1              --     Not in effect
ba98.mpr:     1              --     Not in effect
ba99.mpr:     1              --     Not in effect
ba00.mpr:     1              --     Not in effect
ba01.mpr:     2              --     Provincial Alternative
                          Minimum Tax, Form T1219 - 2001
ba02.mpr:     2              --     Provincial Alternative
                          Minimum Tax, Form T1219 - 2002
ba03.mpr:     2              --     Federal Income Tax Form
                          NL428 - 2003
ba04.mpr:     2              --     Federal Income Tax Form
                          NL428 - 2004
ba05.mpr:     2              --     Federal Income Tax Form
                          NL428 - 2005
ba06.mpr:     2              --     Federal Income Tax Form
                          NL428 - 2006
ba07.mpr:     2              --     Copied from ba06.mpr
ba08.mpr:     2              --     Copied from ba07.mpr
ba09.mpr:     2              --     Copied from ba08.mpr
ba10.mpr:     2              --     Copied from ba09.mpr
ba11.mpr:     2              --     Copied from ba10.mpr
ba12.mpr:     2              --     Copied from ba11.mpr
```

NAMTPCTF   NFLD amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Newfoundland tax on taxable income is calculated (NTXFLG=1) and NAMTOPT is set to 2, then a percentage (NAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.62200	--	Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr:	0.62200	0.0%	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	0.62200	0.0%	Federal Income Tax Form NL428 - 2003
ba04.mpr:	0.66100	6.3%	Federal Income Tax Form NL428 - 2004
ba05.mpr:	0.70500	6.7%	Federal Income Tax Form NL428 - 2005
ba06.mpr:	0.69300	-1.7%	Federal Income Tax Form NL428 - 2006
ba07.mpr:	0.69300	0.0%	Copied from ba06.mpr
ba08.mpr:	0.69300	0.0%	Copied from ba07.mpr
ba09.mpr:	0.69300	0.0%	Copied from ba08.mpr
ba10.mpr:	0.69300	0.0%	Copied from ba09.mpr
ba11.mpr:	0.69300	0.0%	Copied from ba10.mpr
ba12.mpr:	0.69300	0.0%	Copied from ba11.mpr

NAMTPCTM NFLD amt rate as pct of federal minimum tax amount

DESCRIPTION

When Newfoundland tax on taxable income is calculated (NTXFLG=1) and NAMTOPT is set to 4, then a percentage (NAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000        --    Not in effect
 ba92.mpr:     0.00000        --    Not in effect
 ba93.mpr:     0.00000        --    Not in effect
 ba94.mpr:     0.00000        --    Not in effect
 ba95.mpr:     0.00000        --    Not in effect
 ba96.mpr:     0.00000        --    Not in effect
 ba97.mpr:     0.00000        --    Not in effect
 ba98.mpr:     0.00000        --    Not in effect
 ba99.mpr:     0.00000        --    Not in effect
 ba00.mpr:     0.00000        --    Not in effect
 ba01.mpr:     0.00000        --    Not in effect
 ba02.mpr:     0.00000        --    Not in effect
 ba03.mpr:     0.00000        --    Not in effect
 ba04.mpr:     0.00000        --    Not in effect
 ba05.mpr:     0.00000        --    Not in effect
 ba06.mpr:     0.00000        --    Not in effect
 ba07.mpr:     0.00000        --    Copied from ba06.mpr
 ba08.mpr:     0.00000        --    Copied from ba07.mpr
 ba09.mpr:     0.00000        --    Copied from ba08.mpr
 ba10.mpr:     0.00000        --    Copied from ba09.mpr
 ba11.mpr:     0.00000        --    Copied from ba10.mpr
 ba12.mpr:     0.00000        --    Copied from ba11.mpr
```

DESCRIPTION

When Newfoundland tax on taxable income is calculated (NTXFLG=1) and NAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the NAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr

```
ba09.mpr:    0.00000      --    Copied from ba08.mpr
ba10.mpr:    0.00000      --    Copied from ba09.mpr
ba11.mpr:    0.00000      --    Copied from ba10.mpr
ba12.mpr:    0.00000      --    Copied from ba11.mpr
```

NAXM   NFLD Age Amount

DESCRIPTION

This is the maximum value of the Newfoundland age non-refundable tax credit before any
reductions are applied. The parameter is only used when a provincial tax on taxable income
is calculated (NTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0.00            --     Not in effect
ba92.mpr:    0.00            --     Not in effect
ba93.mpr:    0.00            --     Not in effect
ba94.mpr:    0.00            --     Not in effect
ba95.mpr:    0.00            --     Not in effect
ba96.mpr:    0.00            --     Not in effect
ba97.mpr:    0.00            --     Not in effect
ba98.mpr:    0.00            --     Not in effect
ba99.mpr:    0.00            --     Not in effect
ba00.mpr:    0.00            --     Not in effect
ba01.mpr:    3482.00         --     Federal Income Tax NF428 -
                            2001
ba02.mpr:    3482.00        0.0%   Federal Income Tax Form
                            NL428 – 2002
```

```
ba03.mpr:     3482.00       0.0%   Federal Income Tax Form
                                   NL428 - 2003
ba04.mpr:     3482.00       0.0%   Federal Income Tax Form
                                   NL428 - 2004
ba05.mpr:     3482.00       0.0%   Federal Income Tax Form
                                   NL428 - 2005
ba06.mpr:     3482.00       0.0%   Federal Income Tax Form
                                   NL428 - 2006
ba07.mpr:     3517.00       1.0%   Newfoundland and Labrador
                                   Budget 2007 - Tax
ba08.mpr:     3589.38       2.1%   Grown from ba07.mpr using
                                   CPINF=1.020579
ba09.mpr:     3664.44       2.1%   Grown from ba08.mpr using
                                   CPINF=1.020911
ba10.mpr:     3736.82       2.0%   Grown from ba09.mpr using
                                   CPINF=1.019751
ba11.mpr:     3811.88       2.0%   Grown from ba10.mpr using
                                   CPINF=1.020086
ba12.mpr:     3889.62       2.0%   Grown from ba11.mpr using
                                   CPINF=1.020394
```

NAXRR   NFLD Age Amount credit reduction rate

DESCRIPTION

This parameter is the proportion of net income above a given threshold (NAXTD) which will
be deducted from the provincial non-refundable age tax credit amount (NAXM). The
parameter is only used when the Newfoundland provincial tax on taxable income is
calculated (NTXFLG = 1).

See also impatxc, NAXTD.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

```
 ba91.mpr:      0.00000        --     Not in effect
 ba92.mpr:      0.00000        --     Not in effect
 ba93.mpr:      0.00000        --     Not in effect
 ba94.mpr:      0.00000        --     Not in effect
 ba95.mpr:      0.00000        --     Not in effect
 ba96.mpr:      0.00000        --     Not in effect
 ba97.mpr:      0.00000        --     Not in effect
 ba98.mpr:      0.00000        --     Not in effect
 ba99.mpr:      0.00000        --     Not in effect
 ba00.mpr:      0.00000        --     Not in effect
 ba01.mpr:      0.15000        --     Federal Income Tax NF428 -
                                      2001
 ba02.mpr:      0.15000       0.0%    Federal Income Tax Form
                                      NL428 - 2002
 ba03.mpr:      0.15000       0.0%    Federal Income Tax Form
                                      NL428 - 2003
 ba04.mpr:      0.15000       0.0%    Federal Income Tax Form
                                      NL428 - 2004
 ba05.mpr:      0.15000       0.0%    Federal Income Tax Form
                                      NL428 - 2005
 ba06.mpr:      0.15000       0.0%    Federal Income Tax Form
                                      NL428 - 2006
 ba07.mpr:      0.15000       0.0%    TD1NL-WS E (07)
 ba08.mpr:      0.15000       0.0%    Copied from ba07.mpr
 ba09.mpr:      0.15000       0.0%    Copied from ba08.mpr
 ba10.mpr:      0.15000       0.0%    Copied from ba09.mpr
 ba11.mpr:      0.15000       0.0%    Copied from ba10.mpr
 ba12.mpr:      0.15000       0.0%    Copied from ba11.mpr
```

NAXTD   NFLD Age Amount net income turndown

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter. The parameter is only used when the Newfoundland provincial tax on taxable income is calculated (NTXFLG = 1).

See also impatxc, NAXRR

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	25921.00	--	Federal Income Tax NF428 – 2001
ba02.mpr:	25921.00	0.0%	Federal Income Tax Form NL428 – 2002
ba03.mpr:	25921.00	0.0%	Federal Income Tax Form NL428 – 2003
ba04.mpr:	25921.00	0.0%	Federal Income Tax Form NL428 – 2004
ba05.mpr:	25921.00	0.0%	Federal Income Tax Form NL428 – 2005
ba06.mpr:	25921.00	0.0%	Federal Income Tax Form NL428 – 2006
ba07.mpr:	26180.00	1.0%	Newfoundland and Labrador Budget 2007 – Tax
ba08.mpr:	26718.76	2.1%	Grown from ba07.mpr using CPINF=1.020579
ba09.mpr:	27277.48	2.1%	Grown from ba08.mpr using CPINF=1.020911

```
ba10.mpr:     27816.24     2.0%    Grown from ba09.mpr using
                                   CPINF=1.019751
ba11.mpr:     28374.96     2.0%    Grown from ba10.mpr using
                                   CPINF=1.020086
ba12.mpr:     28953.64     2.0%    Grown from ba11.mpr using
                                   CPINF=1.020394
```

NBCBBAS   NB Basic child benefit (per child)

DESCRIPTION

This is the basic amount of the New Brunswick Child Tax Benefit allowed per child per year.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	250.00	--	New Brunswick Child Tax Benefit

```
ba97.mpr:    250.00        0.0%   New Brunswick Child Tax
                                  Benefit
ba98.mpr:    250.00        0.0%   NB Child Tax Benefit
                                  Regulations
ba99.mpr:    250.00        0.0%   NB Child Tax Benefit
                                  Regulations
ba00.mpr:    250.00        0.0%   NB Child Tax Benefit
                                  Regulations
ba01.mpr:    250.00        0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114-12
ba02.mpr:    250.00        0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 02)
ba03.mpr:    250.00        0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 03)
ba04.mpr:    250.00        0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 04)
ba05.mpr:    250.00        0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 05)
ba06.mpr:    250.00        0.0%   CCTB Calculation Sheet -
                                  July 2006 to June 2007
ba07.mpr:    250.00        0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 07)
ba08.mpr:    250.00        0.0%   Grown from ba07.mpr using
                                  CPIM3=1.000000
ba09.mpr:    250.00        0.0%   Grown from ba08.mpr using
                                  CPIM3=1.000000
ba10.mpr:    250.00        0.0%   Grown from ba09.mpr using
                                  CPIM3=1.000000
ba11.mpr:    250.00        0.0%   Grown from ba10.mpr using
                                  CPIM3=1.000000
ba12.mpr:    250.00        0.0%   Grown from ba11.mpr using
                                  CPIM3=1.000000
```

NBCBBASP   NB Basic child benefit (per child) for 1st half of year

DESCRIPTION

This is the basic amount of the New Brunswick Child Tax Benefit allowed per child per year.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	250.00	--	NB Child Tax Benefit Regulations
ba98.mpr:	250.00	0.0%	New Brunswick Child Tax Benefit
ba99.mpr:	250.00	0.0%	NB Child Tax Benefit Regulations
ba00.mpr:	250.00	0.0%	NB Child Tax Benefit Regulations
ba01.mpr:	250.00	0.0%	NB Child Tax Benefit Regulations
ba02.mpr:	250.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba03.mpr:	250.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba04.mpr:	250.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba05.mpr:	250.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba06.mpr:	250.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba07.mpr:	250.00	0.0%	CCTB Calculation Sheet - July 2006 to June 2007

```
ba08.mpr:      250.00         0.0%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 07)
ba09.mpr:      250.00         0.0%   Grown from ba08.mpr using
                                     CPIM3LAG=1.000000
ba10.mpr:      250.00         0.0%   Grown from ba09.mpr using
                                     CPIM3LAG=1.000000
ba11.mpr:      250.00         0.0%   Grown from ba10.mpr using
                                     CPIM3LAG=1.000000
ba12.mpr:      250.00         0.0%   Grown from ba11.mpr using
                                     CPIM3LAG=1.000000
```

NBCBECI   NB Child benefits earning supplement cut-in level

DESCRIPTION

The level of employment income below which no earning supplement is payable to families with children under the New Brunswick Child Tax Benefit.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.00             --    Not in effect
ba92.mpr:      0.00             --    Not in effect
```

```
ba93.mpr:     0.00            --     Not in effect
ba94.mpr:     0.00            --     Not in effect
ba95.mpr:     0.00            --     Not in effect
ba96.mpr:     3750.00         --     New Brunswick 1997-98
ba97.mpr:     3750.00        0.0%    New Brunswick 1997-98
ba98.mpr:     3750.00        0.0%    NB Child Tax Benefit
                                     Regulations
ba99.mpr:     3750.00        0.0%    NB Child Tax Benefit
                                     Regulations
ba00.mpr:     3750.00        0.0%    NB Child Tax Benefit
                                     Regulations
ba01.mpr:     3750.00        0.0%    Your Canada Child Tax
                                     Benefit - Guide T4114-12
ba02.mpr:     3750.00        0.0%    Your Canada Child Tax
                                     Benefit - Guide T4114 (July 02)
ba03.mpr:     3750.00        0.0%    Your Canada Child Tax
                                     Benefit - Guide T4114 (July 03)
ba04.mpr:     3750.00        0.0%    Your Canada Child Tax
                                     Benefit - Guide T4114 (July 04)
ba05.mpr:     3750.00        0.0%    Your Canada Child Tax
                                     Benefit - Guide T4114 (July 05)
ba06.mpr:     3750.00        0.0%    CCTB Calculation Sheet -
                                     July 2006 to June 2007
ba07.mpr:     3750.00        0.0%    Your Canada Child Tax
                                     Benefit - Guide T4114 (July 07)
ba08.mpr:     3750.00        0.0%    Grown from ba07.mpr using
                                     CPIM3=1.000000
ba09.mpr:     3750.00        0.0%    Grown from ba08.mpr using
                                     CPIM3=1.000000
ba10.mpr:     3750.00        0.0%    Grown from ba09.mpr using
                                     CPIM3=1.000000
ba11.mpr:     3750.00        0.0%    Grown from ba10.mpr using
                                     CPIM3=1.000000
ba12.mpr:     3750.00        0.0%    Grown from ba11.mpr using
                                     CPIM3=1.000000
```

NBCBECIP NB Child benefits earning supplement cut-in level for 1st half of year

DESCRIPTION

The level of employment income below which no earning supplement is payable to families with children under the New Brunswick Child Tax Benefit.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the

year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	3750.00	--	NB Child Tax Benefit Regulations
ba98.mpr:	3750.00	0.0%	New Brunswick 1997-98
ba99.mpr:	3750.00	0.0%	NB Child Tax Benefit Regulations
ba00.mpr:	3750.00	0.0%	NB Child Tax Benefit Regulations
ba01.mpr:	3750.00	0.0%	NB Child Tax Benefit Regulations
ba02.mpr:	3750.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba03.mpr:	3750.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba04.mpr:	3750.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba05.mpr:	3750.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba06.mpr:	3750.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 05)

```
ba07.mpr:      3750.00        0.0%   CCTB Calculation Sheet -
                                     July 2006 to June 2007
ba08.mpr:      3750.00        0.0%    Your Canada Child Tax
                                     Benefit - Guide T4114 (July 07)
ba09.mpr:      3750.00        0.0%    Grown from ba08.mpr using
                                     CPIM3LAG=1.000000
ba10.mpr:      3750.00        0.0%    Grown from ba09.mpr using
                                     CPIM3LAG=1.000000
ba11.mpr:      3750.00        0.0%    Grown from ba10.mpr using
                                     CPIM3LAG=1.000000
ba12.mpr:      3750.00        0.0%    Grown from ba11.mpr using
                                     CPIM3LAG=1.000000
```

NBCBEIS   NB Child benefits earned income supplement

DESCRIPTION

This parameter represents the maximum family amount of the New Brunswick earned-income supplement which increases the New Brunswick Child Benefit for low-income working families.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	250.00	--	New Brunswick 1997-98
ba97.mpr:	250.00	0.0%	New Brunswick 1997-98
ba98.mpr:	250.00	0.0%	NB Child Tax Benefit Regulations
ba99.mpr:	250.00	0.0%	NB Child Tax Benefit Regulations
ba00.mpr:	250.00	0.0%	NB Child Tax Benefit Regulations
ba01.mpr:	250.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	250.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	250.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	250.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba05.mpr:	250.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba06.mpr:	250.00	0.0%	CCTB Calculation Sheet - July 2006 to June 2007
ba07.mpr:	250.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 07)
ba08.mpr:	250.00	0.0%	Grown from ba07.mpr using CPIM3=1.000000
ba09.mpr:	250.00	0.0%	Grown from ba08.mpr using CPIM3=1.000000
ba10.mpr:	250.00	0.0%	Grown from ba09.mpr using CPIM3=1.000000
ba11.mpr:	250.00	0.0%	Grown from ba10.mpr using CPIM3=1.000000
ba12.mpr:	250.00	0.0%	Grown from ba11.mpr using CPIM3=1.000000

DESCRIPTION

This parameter represents the maximum family amount of the New Brunswick earned-income supplement which increases the New Brunswick Child Benefit for low-income working families.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	250.00	--	NB Child Tax Benefit Regulations
ba98.mpr:	250.00	0.0%	New Brunswick 1997-98
ba99.mpr:	250.00	0.0%	NB Child Tax Benefit Regulations
ba00.mpr:	250.00	0.0%	NB Child Tax Benefit Regulations

```
ba01.mpr:    250.00        0.0%   NB Child Tax Benefit
                                  Regulations
ba02.mpr:    250.00        0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114-12
ba03.mpr:    250.00        0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 02)
ba04.mpr:    250.00        0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 03)
ba05.mpr:    250.00        0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 04)
ba06.mpr:    250.00        0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 05)
ba07.mpr:    250.00        0.0%   CCTB Calculation Sheet -
                                  July 2006 to June 2007
ba08.mpr:    250.00        0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 07)
ba09.mpr:    250.00        0.0%   Grown from ba08.mpr using
                                  CPIM3LAG=1.000000
ba10.mpr:    250.00        0.0%   Grown from ba09.mpr using
                                  CPIM3LAG=1.000000
ba11.mpr:    250.00        0.0%   Grown from ba10.mpr using
                                  CPIM3LAG=1.000000
ba12.mpr:    250.00        0.0%   Grown from ba11.mpr using
                                  CPIM3LAG=1.000000
```

NBCBERR   NB Child benefits earning supplement reduction rate

DESCRIPTION

This parameter represents the rate at which the New Brunswick earned income supplement (NBCBEIS) portion of the New Brunswick Child Tax Benefit will be reduced by when family net income exceeds the (NBCBETD) turn down level.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000            --     Not in effect
 ba92.mpr:     0.00000            --     Not in effect
 ba93.mpr:     0.00000            --     Not in effect
 ba94.mpr:     0.00000            --     Not in effect
 ba95.mpr:     0.00000            --     Not in effect
 ba96.mpr:     0.05000            --     New Brunswick 1997-98
 ba97.mpr:     0.05000          0.0%     New Brunswick 1997-98
 ba98.mpr:     0.05000          0.0%     NB Child Tax Benefit
                                         Regulations
 ba99.mpr:     0.05000          0.0%     NB Child Tax Benefit
                                         Regulations
 ba00.mpr:     0.05000          0.0%     NB Child Tax Benefit
                                         Regulations
 ba01.mpr:     0.05000          0.0%     Your Canada Child Tax
                                         Benefit - Guide T4114-12
 ba02.mpr:     0.05000          0.0%     Your Canada Child Tax
                                         Benefit - Guide T4114 (July 02)
 ba03.mpr:     0.05000          0.0%     Your Canada Child Tax
                                         Benefit - Guide T4114 (July 03)
 ba04.mpr:     0.05000          0.0%     Your Canada Child Tax
                                         Benefit - Guide T4114 (July 04)
 ba05.mpr:     0.05000          0.0%     Your Canada Child Tax
                                         Benefit - Guide T4114 (July 05)
 ba06.mpr:     0.05000          0.0%     CCTB Calculation Sheet -
                                         July 2006 to June 2007
 ba07.mpr:     0.05000          0.0%     Your Canada Child Tax
                                         Benefit - Guide T4114 (July 07)
 ba08.mpr:     0.05000          0.0%     Copied from ba07.mpr
 ba09.mpr:     0.05000          0.0%     Copied from ba08.mpr
 ba10.mpr:     0.05000          0.0%     Copied from ba09.mpr
 ba11.mpr:     0.05000          0.0%     Copied from ba10.mpr
```

```
    ba12.mpr:     0.05000        0.0%   Copied from ba11.mpr
```

NBCBERRP   NB Child benefits earning supplement reduction rate for 1st half of year

DESCRIPTION

This parameter represents the rate at which the New Brunswick earned income supplement (NBCBEISP) portion of the New Brunswick Child Tax Benefit will be reduced by when family net income exceeds the (NBCBETDP) turn down level.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.05000	--	NB Child Tax Benefit Regulations
ba98.mpr:	0.05000	0.0%	New Brunswick 1997-98
ba99.mpr:	0.05000	0.0%	NB Child Tax Benefit Regulations

```
ba00.mpr:     0.05000      0.0%   NB Child Tax Benefit
                                  Regulations
ba01.mpr:     0.05000      0.0%   NB Child Tax Benefit
                                  Regulations
ba02.mpr:     0.05000      0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114-12
ba03.mpr:     0.05000      0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 02)
ba04.mpr:     0.05000      0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 03)
ba05.mpr:     0.05000      0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 04)
ba06.mpr:     0.05000      0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 05)
ba07.mpr:     0.05000      0.0%   CCTB Calculation Sheet -
                                  July 2006 to June 2007
ba08.mpr:     0.05000      0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 07)
ba09.mpr:     0.05000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.05000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.05000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.05000      0.0%   Copied from ba11.mpr
```

NBCBESR   NB Child benefits earned income supplement rate

DESCRIPTION

This parameter represents the rate at which the New Brunswick earned income supplement (NBCBEIS) to the New Brunswick Child Tax Benefit will be increased when family net income exceeds the (NBCBECI) cut-in level.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000        --     Not in effect
 ba92.mpr:     0.00000        --     Not in effect
 ba93.mpr:     0.00000        --     Not in effect
 ba94.mpr:     0.00000        --     Not in effect
 ba95.mpr:     0.00000        --     Not in effect
 ba96.mpr:     0.04000        --     New Brunswick 1997-98
 ba97.mpr:     0.04000       0.0%    New Brunswick 1997-98
 ba98.mpr:     0.04000       0.0%    NB Child Tax Benefit
                                     Regulations
 ba99.mpr:     0.04000       0.0%    NB Child Tax Benefit
                                     Regulations
 ba00.mpr:     0.04000       0.0%    NB Child Tax Benefit
                                     Regulations
 ba01.mpr:     0.04000       0.0%    Your Canada Child Tax
                                     Benefit - Guide T4114-12
 ba02.mpr:     0.04000       0.0%    Your Canada Child Tax
                                     Benefit - Guide T4114 (July 02)
 ba03.mpr:     0.04000       0.0%    Your Canada Child Tax
                                     Benefit - Guide T4114 (July 03)
 ba04.mpr:     0.04000       0.0%    Your Canada Child Tax
                                     Benefit - Guide T4114 (July 04)
 ba05.mpr:     0.04000       0.0%    Your Canada Child Tax
                                     Benefit - Guide T4114 (July 05)
 ba06.mpr:     0.04000       0.0%    CCTB Calculation Sheet -
                                     July 2006 to June 2007
 ba07.mpr:     0.04000       0.0%    Your Canada Child Tax
                                     Benefit - Guide T4114 (July 07)
 ba08.mpr:     0.04000       0.0%    Copied from ba07.mpr
 ba09.mpr:     0.04000       0.0%    Copied from ba08.mpr
 ba10.mpr:     0.04000       0.0%    Copied from ba09.mpr
 ba11.mpr:     0.04000       0.0%    Copied from ba10.mpr
```

```
        ba12.mpr:    0.04000      0.0%   Copied from ba11.mpr
```

NBCBESRP   NB Child benefits earned income supplement rate for 1st half of year

DESCRIPTION

This parameter represents the rate at which the New Brunswick earned income supplement (NBCBEISP) to the New Brunswick Child Tax Benefit will be increased when family net income exceeds the (NBCBECIP) cut-in level.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00000       --    Not in effect
 ba92.mpr:    0.00000       --    Not in effect
 ba93.mpr:    0.00000       --    Not in effect
 ba94.mpr:    0.00000       --    Not in effect
 ba95.mpr:    0.00000       --    Not in effect
 ba96.mpr:    0.00000       --    Not in effect
 ba97.mpr:    0.04000       --    NB Child Tax Benefit
                        Regulations
 ba98.mpr:    0.04000     0.0%   New Brunswick 1997-98
 ba99.mpr:    0.04000     0.0%   NB Child Tax Benefit
                        Regulations
```

```
ba00.mpr:    0.04000      0.0%   NB Child Tax Benefit
                                  Regulations
ba01.mpr:    0.04000      0.0%   NB Child Tax Benefit
                                  Regulations
ba02.mpr:    0.04000      0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114-12
ba03.mpr:    0.04000      0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 02)
ba04.mpr:    0.04000      0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 03)
ba05.mpr:    0.04000      0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 04)
ba06.mpr:    0.04000      0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 05)
ba07.mpr:    0.04000      0.0%   CCTB Calculation Sheet -
                                  July 2006 to June 2007
ba08.mpr:    0.04000      0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 07)
ba09.mpr:    0.04000      0.0%   Copied from ba08.mpr
ba10.mpr:    0.04000      0.0%   Copied from ba09.mpr
ba11.mpr:    0.04000      0.0%   Copied from ba10.mpr
ba12.mpr:    0.04000      0.0%   Copied from ba11.mpr
```

NBCBETD   NB Child benefits earning supplement turndown level

DESCRIPTION

The level of family net income above which the earning supplement portion of the New Brunswick Child Tax Benefit is reduced at the rate (NBCBERR).

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	20921.00	--	New Brunswick 1997-98
ba97.mpr:	20921.00	0.0%	New Brunswick 1997-98
ba98.mpr:	20921.00	0.0%	NB Child Tax Benefit Regulations
ba99.mpr:	20921.00	0.0%	NB Child Tax Benefit Regulations
ba00.mpr:	20921.00	0.0%	NB Child Tax Benefit Regulations
ba01.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba05.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba06.mpr:	20921.00	0.0%	CCTB Calculation Sheet - July 2006 to June 2007
ba07.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 07)
ba08.mpr:	20921.00	0.0%	Grown from ba07.mpr using CPIM3=1.000000
ba09.mpr:	20921.00	0.0%	Grown from ba08.mpr using CPIM3=1.000000

```
 ba10.mpr:    20921.00     0.0%   Grown from ba09.mpr using
                                  CPIM3=1.000000
 ba11.mpr:    20921.00     0.0%   Grown from ba10.mpr using
                                  CPIM3=1.000000
 ba12.mpr:    20921.00     0.0%   Grown from ba11.mpr using
                                  CPIM3=1.000000
```

NBCBETDP   NB Child benefits earning supplement turndown level for 1st half of year

DESCRIPTION

The level of family net income above which the earning supplement portion of the New
Brunswick Child Tax Benefit is reduced at the rate (NBCBERRP).

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year. When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect

```
ba97.mpr:      20921.00       --     NB Child Tax Benefit
                                      Regulations
ba98.mpr:      20921.00      0.0%    New Brunswick 1997-98
ba99.mpr:      20921.00      0.0%    NB Child Tax Benefit
                                      Regulations
ba00.mpr:      20921.00      0.0%    NB Child Tax Benefit
                                      Regulations
ba01.mpr:      20921.00      0.0%    NB Child Tax Benefit
                                      Regulations
ba02.mpr:      20921.00      0.0%    Your Canada Child Tax
                                      Benefit - Guide T4114-12
ba03.mpr:      20921.00      0.0%    Your Canada Child Tax
                                      Benefit - Guide T4114 (July 02)
ba04.mpr:      20921.00      0.0%    Your Canada Child Tax
                                      Benefit - Guide T4114 (July 03)
ba05.mpr:      20921.00      0.0%    Your Canada Child Tax
                                      Benefit - Guide T4114 (July 04)
ba06.mpr:      20921.00      0.0%    Your Canada Child Tax
                                      Benefit - Guide T4114 (July 05)
ba07.mpr:      20921.00      0.0%    CCTB Calculation Sheet -
                                      July 2006 to June 2007
ba08.mpr:      20921.00      0.0%    Your Canada Child Tax
                                      Benefit - Guide T4114 (July 07)
ba09.mpr:      20921.00      0.0%    Grown from ba08.mpr using
                                      CPIM3LAG=1.000000
ba10.mpr:      20921.00      0.0%    Grown from ba09.mpr using
                                      CPIM3LAG=1.000000
ba11.mpr:      20921.00      0.0%    Grown from ba10.mpr using
                                      CPIM3LAG=1.000000
ba12.mpr:      20921.00      0.0%    Grown from ba11.mpr using
                                      CPIM3LAG=1.000000
```

NBCBPI   NB Child benefits phase-in rate

DESCRIPTION

When the parameter NBCTBFLG is set to one, the value of this parameter is always
multiplied times the calculated amount of the New Brunswick Child tax benefit (imnbcben).
The parameter was designed to simulate the partial year benefits due to the commencement
of the program in April 1997.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's

parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000          --     Not in effect
 ba92.mpr:     0.00000          --     Not in effect
 ba93.mpr:     0.00000          --     Not in effect
 ba94.mpr:     0.00000          --     Not in effect
 ba95.mpr:     0.00000          --     Not in effect
 ba96.mpr:     0.25000          --     New Brunswick 1997-98
 ba97.mpr:     1.00000       300.0%    NB Child Tax Benefit
                                       Regulations
 ba98.mpr:     1.00000         0.0%    NB Child Tax Benefit
                                       Regulations
 ba99.mpr:     1.00000         0.0%     NB Child Tax Benefit
                                       Regulations
 ba00.mpr:     1.00000         0.0%     NB Child Tax Benefit
                                       Regulations
 ba01.mpr:     1.00000         0.0%    Your Canada Child Tax
                                 Benefit - Guide T4114-12
 ba02.mpr:     1.00000         0.0%    Your Canada Child Tax
                                 Benefit - Guide T4114 (July 02)
 ba03.mpr:     1.00000         0.0%    Your Canada Child Tax
                                 Benefit - Guide T4114 (July 03)
 ba04.mpr:     1.00000         0.0%    Your Canada Child Tax
                                 Benefit - Guide T4114 (July 04)
 ba05.mpr:     1.00000         0.0%    Your Canada Child Tax
                                 Benefit - Guide T4114 (July 05)
 ba06.mpr:     1.00000         0.0%    CCTB Calculation Sheet -
                                 July 2006 to June 2007
```

```
ba07.mpr:    1.00000      0.0%   Your Canada Child Tax
                                 Benefit - Guide T4114 (July 07)
ba08.mpr:    1.00000      0.0%   Copied from ba07.mpr
ba09.mpr:    1.00000      0.0%   Copied from ba08.mpr
ba10.mpr:    1.00000      0.0%   Copied from ba09.mpr
ba11.mpr:    1.00000      0.0%   Copied from ba10.mpr
ba12.mpr:    1.00000      0.0%   Copied from ba11.mpr
```

NBCBPI1P   NB Child benefits phase-in rate for 1st half of year

DESCRIPTION

When the parameter NBCTBFLG is set to one, the value of this parameter always multiplies
the calculated amount of the New Brunswick Child tax benefit for the first half of the year.
The parameter was designed to simulate the partial year benefits due to the commencement
of the program in April 1997.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0.00000         --    Not in effect
ba92.mpr:    0.00000         --    Not in effect
ba93.mpr:    0.00000         --    Not in effect
ba94.mpr:    0.00000         --    Not in effect
ba95.mpr:    0.00000         --    Not in effect
```

```
ba96.mpr:     0.00000        --     Not in effect
ba97.mpr:     0.50000        --     NB Child Tax Benefit
                                    Regulations
ba98.mpr:     1.00000     100.0%   New Brunswick 1997-98
ba99.mpr:     1.00000       0.0%   NB Child Tax Benefit
                                    Regulations
ba00.mpr:     1.00000       0.0%   NB Child Tax Benefit
                                    Regulations
ba01.mpr:     1.00000       0.0%   NB Child Tax Benefit
                                    Regulations
ba02.mpr:     1.00000       0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114-12
ba03.mpr:     1.00000       0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 02)
ba04.mpr:     1.00000       0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 03)
ba05.mpr:     1.00000       0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 04)
ba06.mpr:     1.00000       0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 05)
ba07.mpr:     1.00000       0.0%   CCTB Calculation Sheet -
                                    July 2006 to June 2007
ba08.mpr:     1.00000       0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 07)
ba09.mpr:     1.00000       0.0%   Copied from ba08.mpr
ba10.mpr:     1.00000       0.0%   Copied from ba09.mpr
ba11.mpr:     1.00000       0.0%   Copied from ba10.mpr
ba12.mpr:     1.00000       0.0%   Copied from ba11.mpr
```

NBCBPI2P   NB Child benefits phase-in rate for 2nd half of year

DESCRIPTION

When the parameter NBCTBFLG is set to one, the value of this parameter always multiplies the calculated amount of the New Brunswick Child tax benefit for the second half of the year. The parameter was designed to simulate the partial year benefits due to the commencement of the program in April 1997.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0.00000         --     Not in effect
 ba92.mpr:      0.00000         --     Not in effect
 ba93.mpr:      0.00000         --     Not in effect
 ba94.mpr:      0.00000         --     Not in effect
 ba95.mpr:      0.00000         --     Not in effect
 ba96.mpr:      0.00000         --     Not in effect
 ba97.mpr:      1.00000         --     NB Child Tax Benefit
                                       Regulations
 ba98.mpr:      1.00000        0.0%    NB Child Tax Benefit
                                       Regulations
 ba99.mpr:      1.00000        0.0%    NB Child Tax Benefit
                                       Regulations
 ba00.mpr:      1.00000        0.0%    NB Child Tax Benefit
                                       Regulations
 ba01.mpr:      1.00000        0.0%    NB Child Tax Benefit
                                       Regulations
 ba02.mpr:      1.00000        0.0%    NB Child Tax Benefit
                                       Regulations
 ba03.mpr:      1.00000        0.0%    NB Child Tax Benefit
                                       Regulations
 ba04.mpr:      1.00000        0.0%    NB Child Tax Benefit
                                       Regulations
 ba05.mpr:      1.00000        0.0%    NB Child Tax Benefit
                                       Regulations
 ba06.mpr:      1.00000        0.0%    NB Child Tax Benefit
                                       Regulations
 ba07.mpr:      1.00000        0.0%    CCTB Calculation Sheet -
                                       July 2006 to June 2007
 ba08.mpr:      1.00000        0.0%    Your Canada Child Tax
                                       Benefit - Guide T4114 (July 07)
 ba09.mpr:      1.00000        0.0%    Copied from ba08.mpr
```

```
ba10.mpr:      1.00000        0.0%   Copied from ba09.mpr
ba11.mpr:      1.00000        0.0%   Copied from ba10.mpr
ba12.mpr:      1.00000        0.0%   Copied from ba11.mpr
```

NBCBRR   NB Multi-children family income reduction rate

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the New Brunswick Child
Benefit for families with two or more children.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.05000	--	New Brunswick 1997-98
ba97.mpr:	0.05000	0.0%	New Brunswick 1997-98
ba98.mpr:	0.05000	0.0%	NB Child Tax Benefit Regulations

```
ba99.mpr:     0.05000       0.0%   NB Child Tax Benefit
                                   Regulations
ba00.mpr:     0.05000       0.0%   NB Child Tax Benefit
                                   Regulations
ba01.mpr:     0.05000       0.0%   Your Canada Child Tax
                                   Benefit - Guide T4114-12
ba02.mpr:     0.05000       0.0%   Your Canada Child Tax
                                   Benefit - Guide T4114 (July 02)
ba03.mpr:     0.05000       0.0%   Your Canada Child Tax
                                   Benefit - Guide T4114 (July 03)
ba04.mpr:     0.05000       0.0%   Your Canada Child Tax
                                   Benefit - Guide T4114 (July 04)
ba05.mpr:     0.05000       0.0%   Your Canada Child Tax
                                   Benefit - Guide T4114 (July 05)
ba06.mpr:     0.05000       0.0%   CCTB Calculation Sheet -
                                   July 2006 to June 2007
ba07.mpr:     0.05000       0.0%   Your Canada Child Tax
                                   Benefit - Guide T4114 (July 07)
ba08.mpr:     0.05000       0.0%   Copied from ba07.mpr
ba09.mpr:     0.05000       0.0%   Copied from ba08.mpr
ba10.mpr:     0.05000       0.0%   Copied from ba09.mpr
ba11.mpr:     0.05000       0.0%   Copied from ba10.mpr
ba12.mpr:     0.05000       0.0%   Copied from ba11.mpr
```

NBCBRRP   NB Multi-children family income reduction rate for 1st half of year

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the New Brunswick Child Benefit for families with two or more children.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000          --     Not in effect
 ba92.mpr:     0.00000          --     Not in effect
 ba93.mpr:     0.00000          --     Not in effect
 ba94.mpr:     0.00000          --     Not in effect
 ba95.mpr:     0.00000          --     Not in effect
 ba96.mpr:     0.00000          --     Not in effect
 ba97.mpr:     0.05000          --     NB Child Tax Benefit
                             Regulations
 ba98.mpr:     0.05000         0.0%   New Brunswick 1997-98
 ba99.mpr:     0.05000         0.0%   NB Child Tax Benefit
                             Regulations
 ba00.mpr:     0.05000         0.0%   NB Child Tax Benefit
                             Regulations
 ba01.mpr:     0.05000         0.0%   NB Child Tax Benefit
                             Regulations
 ba02.mpr:     0.05000         0.0%   Your Canada Child Tax
                             Benefit - Guide T4114-12
 ba03.mpr:     0.05000         0.0%   Your Canada Child Tax
                             Benefit - Guide T4114 (July 02)
 ba04.mpr:     0.05000         0.0%   Your Canada Child Tax
                             Benefit - Guide T4114 (July 03)
 ba05.mpr:     0.05000         0.0%   Your Canada Child Tax
                             Benefit - Guide T4114 (July 04)
 ba06.mpr:     0.05000         0.0%   Your Canada Child Tax
                             Benefit - Guide T4114 (July 05)
 ba07.mpr:     0.05000         0.0%   CCTB Calculation Sheet -
                             July 2006 to June 2007
 ba08.mpr:     0.05000         0.0%   Your Canada Child Tax
                             Benefit - Guide T4114 (July 07)
 ba09.mpr:     0.05000         0.0%   Copied from ba08.mpr
 ba10.mpr:     0.05000         0.0%   Copied from ba09.mpr
```

```
ba11.mpr:    0.05000      0.0%   Copied from ba10.mpr
ba12.mpr:    0.05000      0.0%   Copied from ba11.mpr
```

NBCBRRS   NB Single-child family income reduction rate

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the New Brunswick Child
Benefit for families with one child.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.02500	--	New Brunswick 1997-98
ba97.mpr:	0.02500	0.0%	New Brunswick 1997-98
ba98.mpr:	0.02500	0.0%	NB Child Tax Benefit Regulations
ba99.mpr:	0.02500	0.0%	NB Child Tax Benefit Regulations

```
 ba00.mpr:    0.02500     0.0%   NB Child Tax Benefit
                                 Regulations
 ba01.mpr:    0.02500     0.0%   Your Canada Child Tax
                                 Benefit - Guide T4114-12
 ba02.mpr:    0.02500     0.0%   Your Canada Child Tax
                                 Benefit - Guide T4114 (July 02)
 ba03.mpr:    0.02500     0.0%   Your Canada Child Tax
                                 Benefit - Guide T4114 (July 03)
 ba04.mpr:    0.02500     0.0%   Your Canada Child Tax
                                 Benefit - Guide T4114 (July 04)
 ba05.mpr:    0.02500     0.0%   Your Canada Child Tax
                                 Benefit - Guide T4114 (July 05)
 ba06.mpr:    0.02500     0.0%   CCTB Calculation Sheet -
                                 July 2006 to June 2007
 ba07.mpr:    0.02500     0.0%   Your Canada Child Tax
                                 Benefit - Guide T4114 (July 07)
 ba08.mpr:    0.02500     0.0%   Copied from ba07.mpr
 ba09.mpr:    0.02500     0.0%   Copied from ba08.mpr
 ba10.mpr:    0.02500     0.0%   Copied from ba09.mpr
 ba11.mpr:    0.02500     0.0%   Copied from ba10.mpr
 ba12.mpr:    0.02500     0.0%   Copied from ba11.mpr
```

NBCBRRSP   NB Single-child family income reduction rate for 1st half of year

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the New Brunswick Child
Benefit for families with one child.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year. When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.02500	--	NB Child Tax Benefit Regulations
ba98.mpr:	0.02500	0.0%	New Brunswick 1997-98
ba99.mpr:	0.02500	0.0%	NB Child Tax Benefit Regulations
ba00.mpr:	0.02500	0.0%	NB Child Tax Benefit Regulations
ba01.mpr:	0.02500	0.0%	NB Child Tax Benefit Regulations
ba02.mpr:	0.02500	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba03.mpr:	0.02500	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba04.mpr:	0.02500	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba05.mpr:	0.02500	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba06.mpr:	0.02500	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba07.mpr:	0.02500	0.0%	CCTB Calculation Sheet - July 2006 to June 2007
ba08.mpr:	0.02500	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 07)
ba09.mpr:	0.02500	0.0%	Copied from ba08.mpr
ba10.mpr:	0.02500	0.0%	Copied from ba09.mpr
ba11.mpr:	0.02500	0.0%	Copied from ba10.mpr
ba12.mpr:	0.02500	0.0%	Copied from ba11.mpr

DESCRIPTION

The level of family net income (head plus spouse) above which the New Brunswick Child Benefit begins to be paid at a lower rate. If family income exceeds this amount, the Child Benefit will be reduced by a proportion (NBCBRR) for families with two or more children or by (NBCBRRS) for families with one child.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	20000.00	--	New Brunswick 1997-98
ba97.mpr:	20000.00	0.0%	New Brunswick 1997-98
ba98.mpr:	20000.00	0.0%	NB Child Tax Benefit Regulations
ba99.mpr:	20000.00	0.0%	NB Child Tax Benefit Regulations

```
ba00.mpr:      20000.00      0.0%   NB Child Tax Benefit
                                    Regulations
ba01.mpr:      20000.00      0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114-12
ba02.mpr:      20000.00      0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 02)
ba03.mpr:      20000.00      0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 03)
ba04.mpr:      20000.00      0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 04)
ba05.mpr:      20000.00      0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 05)
ba06.mpr:      20000.00      0.0%   CCTB Calculation Sheet -
                                    July 2006 to June 2007
ba07.mpr:      20000.00      0.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 07)
ba08.mpr:      20000.00      0.0%   Grown from ba07.mpr using
                                    CPIM3=1.000000
ba09.mpr:      20000.00      0.0%   Grown from ba08.mpr using
                                    CPIM3=1.000000
ba10.mpr:      20000.00      0.0%   Grown from ba09.mpr using
                                    CPIM3=1.000000
ba11.mpr:      20000.00      0.0%   Grown from ba10.mpr using
                                    CPIM3=1.000000
ba12.mpr:      20000.00      0.0%   Grown from ba11.mpr using
                                    CPIM3=1.000000
```

NBCBTDP   NB child benefits family income turndown for 1st half of year

DESCRIPTION

The level of family net income (head plus spouse) above which the New Brunswick Child
Benefit begins to be paid at a lower rate. If family income exceeds this amount, the Child
Benefit will be reduced by a proportion (NBCBRRP) for families with two or more children
or by (NBCBRRSP) for families with one child.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year. When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00                --     Not in effect
 ba92.mpr:     0.00                --     Not in effect
 ba93.mpr:     0.00                --     Not in effect
 ba94.mpr:     0.00                --     Not in effect
 ba95.mpr:     0.00                --     Not in effect
 ba96.mpr:     0.00                --     Not in effect
 ba97.mpr:     20000.00            --     NB Child Tax Benefit
                                   Regulations
 ba98.mpr:     20000.00           0.0%    New Brunswick 1997-98
 ba99.mpr:     20000.00           0.0%    NB Child Tax Benefit
                                   Regulations
 ba00.mpr:     20000.00           0.0%    NB Child Tax Benefit
                                   Regulations
 ba01.mpr:     20000.00           0.0%    NB Child Tax Benefit
                                   Regulations
 ba02.mpr:     20000.00           0.0%    Your Canada Child Tax
                                   Benefit - Guide T4114-12
 ba03.mpr:     20000.00           0.0%    Your Canada Child Tax
                                   Benefit - Guide T4114 (July 02)
 ba04.mpr:     20000.00           0.0%    Your Canada Child Tax
                                   Benefit - Guide T4114 (July 03)
 ba05.mpr:     20000.00           0.0%    Your Canada Child Tax
                                   Benefit - Guide T4114 (July 04)
 ba06.mpr:     20000.00           0.0%    Your Canada Child Tax
                                   Benefit - Guide T4114 (July 05)
 ba07.mpr:     20000.00           0.0%    CCTB Calculation Sheet -
                                   July 2006 to June 2007
 ba08.mpr:     20000.00           0.0%    Your Canada Child Tax
                                   Benefit - Guide T4114 (July 07)
 ba09.mpr:     20000.00           0.0%    Grown from ba08.mpr using
                                   CPIM3LAG=1.000000
```

```
ba10.mpr:    20000.00     0.0%   Grown from ba09.mpr using
                                  CPIM3LAG=1.000000
ba11.mpr:    20000.00     0.0%   Grown from ba10.mpr using
                                  CPIM3LAG=1.000000
ba12.mpr:    20000.00     0.0%   Grown from ba11.mpr using
                                  CPIM3LAG=1.000000
```

NBCTBFLG NB child benefit activation flag

DESCRIPTION

When this parameter is assigned a value of 1, the New Brunswick Child Tax Benefit
calculation is activated. With a value of 0, the calculation of the New Brunswick Child Tax
Benefit is suppressed.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0                 --    Not in effect
ba92.mpr:     0                 --    Not in effect
ba93.mpr:     0                 --    Not in effect
ba94.mpr:     0                 --    Not in effect
ba95.mpr:     0                 --    Not in effect
ba96.mpr:     1                 --    FLAG
ba97.mpr:     1                 --    FLAG
ba98.mpr:     1                 --    FLAG
ba99.mpr:     1                 --    FLAG
ba00.mpr:     1                 --    FLAG
ba01.mpr:     1                 --    Your Canada Child Tax
                            Benefit - Guide T4114-12
ba02.mpr:     1                 --    FLAG
```

```
ba03.mpr:     1                    --      FLAG
ba04.mpr:     1                    --      FLAG
ba05.mpr:     1                    --      FLAG
ba06.mpr:     1                    --      FLAG
ba07.mpr:     1                    --      FLAG
ba08.mpr:     1                    --      Copied from ba07.mpr
ba09.mpr:     1                    --      Copied from ba08.mpr
ba10.mpr:     1                    --      Copied from ba09.mpr
ba11.mpr:     1                    --      Copied from ba10.mpr
ba12.mpr:     1                    --      Copied from ba11.mpr
```

NBSB   New Brunswick Low-Income Seniors' Benefit

DESCRIPTION

This is the value of the Low-Income Seniors' Benefit. People who received the federal
Guaranteed Income Supplement (GIS) or the federal Spouse's Allowance depending on
NBSBSPA, are eligible to receive this benefit (imigist) for New Brunswick. When both
spouses receive GIS (or SPA depending on NBSBSPA), only one spouse may receive the
Low-Income Seniors' Benefit. In the SPSD/M, the spouse with the lowest net income
receives the benefit (or the oldest spouse when both spouses have the same net income).

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source	
ba91.mpr:	0.00		--	Not in effect
ba92.mpr:	0.00		--	Not in effect
ba93.mpr:	0.00		--	Not in effect
ba94.mpr:	0.00		--	Not in effect
ba95.mpr:	0.00		--	Not in effect
ba96.mpr:	0.00		--	Not in effect

```
ba97.mpr:      0.00            --      Not in effect
ba98.mpr:    100.00            --      New Brunswick Budget, p.26
ba99.mpr:    100.00          0.0%     New Brunswick Budget 1998-
                                      1999
ba00.mpr:    100.00          0.0%     New Brunswick Budget 2000-
                                      2001
ba01.mpr:    100.00          0.0%     New Brunswick Press Release
                                      Apr 3, 2001
ba02.mpr:    100.00          0.0%     New Brunswick Budget 2002-
                                      2003, page 17
ba03.mpr:    100.00          0.0%     New Brunswick Budget 2003-
                                      2004, page 18
ba04.mpr:    100.00          0.0%     New Brunswick Department of
                                      Finance
ba05.mpr:    100.00          0.0%     New Brunswick Department of
                                      Finance - Apr. 7/05
ba06.mpr:    100.00          0.0%     New Brunswick Department of
                                      Finance - Apr. 12/06
ba07.mpr:    200.00         100.0%    New Brunswick 2007 Budget
                                      Speech
ba08.mpr:    200.00          0.0%     Grown from ba07.mpr using
                                      DEFAULT=1.0000
ba09.mpr:    200.00          0.0%     Grown from ba08.mpr using
                                      DEFAULT=1.0000
ba10.mpr:    200.00          0.0%     Grown from ba09.mpr using
                                      DEFAULT=1.0000
ba11.mpr:    200.00          0.0%     Grown from ba10.mpr using
                                      DEFAULT=1.0000
ba12.mpr:    200.00          0.0%     Grown from ba11.mpr using
                                      DEFAULT=1.0000
```

NBSBSPA   N.B. Low-Income Seniors' Benefit - SPA eligibility

DESCRIPTION

When this flag is set to 1, people who received either the federal Guaranteed Income Supplement (GIS), the Widowed Spouse's Allowance or the Extended Spouse's Allowance (SPA) are eligible to receive this benefit (imigist) for New Brunswick. When both spouses receive GIS and/or SPA, only one spouse may receive the Low-Income Seniors' Benefit.

When this flag is set to 0, only those who have received GIS would be eligible for the New Brunswick Low-Income Seniors' Benefit. When both spouses receive GIS, only one spouse may receive the Low-Income Seniors' Benefit.

In the SPSD/M, the spouse with the lowest net income receives the benefit (or the oldest spouse when both spouses have the same net income).

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	1	--	New Brunswick Department of Finance
ba00.mpr:	1	--	New Brunswick Department of Finance
ba01.mpr:	1	--	New Brunswick Press Release Apr 3, 2001
ba02.mpr:	1	--	New Brunswick Budget 2002-2003, page 17
ba03.mpr:	1	--	New Brunswick Budget 2003-2004, page 18
ba04.mpr:	1	--	New Brunswick Department of Finance
ba05.mpr:	1	--	New Brunswick Department of Finance - Apr. 7/05
ba06.mpr:	1	--	New Brunswick Department of Finance - Apr. 12/06
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr

```
   ba11.mpr:    1                --     Copied from ba10.mpr
   ba12.mpr:    1                --     Copied from ba11.mpr
```

NBXM   NFLD Basic Personal Exemption/amount

DESCRIPTION

This parameter represents the basic exemption when Newfoundland tax is calculated as a tax
on taxable income. It is only calculated when NTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00             --     Not in effect
 ba92.mpr:    0.00             --     Not in effect
 ba93.mpr:    0.00             --     Not in effect
 ba94.mpr:    0.00             --     Not in effect
 ba95.mpr:    0.00             --     Not in effect
 ba96.mpr:    0.00             --     Not in effect
 ba97.mpr:    0.00             --     Not in effect
 ba98.mpr:    0.00             --     Not in effect
 ba99.mpr:    0.00             --     Not in effect
 ba00.mpr:    0.00             --     Not in effect
 ba01.mpr:    7410.00          --     Federal Income Tax NF428 -
                                      2001
 ba02.mpr:    7410.00        0.0%   Federal Income Tax Form
                                    NL428 - 2002
 ba03.mpr:    7410.00        0.0%   Federal Income Tax Form
                                    NL428 - 2003
 ba04.mpr:    7410.00        0.0%   Federal Income Tax Form
                                    NL428 - 2004
```

```
ba05.mpr:    7410.00      0.0%   Federal Income Tax Form
                                 NL428 - 2005
ba06.mpr:    7410.00      0.0%   Federal Income Tax Form
                                 NL428 - 2006
ba07.mpr:    7484.00      1.0%   Newfoundland and Labrador
                                 Budget 2007 - Tax
ba08.mpr:    7638.01      2.1%   Grown from ba07.mpr using
                                 CPINF=1.020579
ba09.mpr:    7797.73      2.1%   Grown from ba08.mpr using
                                 CPINF=1.020911
ba10.mpr:    7951.74      2.0%   Grown from ba09.mpr using
                                 CPINF=1.019751
ba11.mpr:    8111.46      2.0%   Grown from ba10.mpr using
                                 CPINF=1.020086
ba12.mpr:    8276.89      2.0%   Grown from ba11.mpr using
                                 CPINF=1.020394
```

NCB1   Nfld. child benefit for first child

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the first dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	204.00	--	Nfld. Child Benefit Regulations
ba00.mpr:	204.00	0.0%	Nfld. Child Benefit Regulations
ba01.mpr:	204.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	204.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	216.00	5.9%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	234.00	8.3%	Newfoundland Budget Speech 2004, page 18
ba05.mpr:	250.00	6.8%	Newfoundland Dept. of Finance - March 2005
ba06.mpr:	257.00	2.8%	CCTB Calculation Sheet - July 2006 to June 2007
ba07.mpr:	322.00	25.3%	Newfoundland and Labrador Dept. of Finance
ba08.mpr:	328.63	2.1%	Grown from ba07.mpr using CPINF=1.020579
ba09.mpr:	335.50	2.1%	Grown from ba08.mpr using CPINF=1.020911
ba10.mpr:	342.13	2.0%	Grown from ba09.mpr using CPINF=1.019751
ba11.mpr:	349.00	2.0%	Grown from ba10.mpr using CPINF=1.020086
ba12.mpr:	356.12	2.0%	Grown from ba11.mpr using CPINF=1.020394

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the first dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	204.00	--	Nfld. Child Benefit Regulations
ba01.mpr:	204.00	0.0%	Nfld. Child Benefit Regulations

```
ba02.mpr:    204.00        0.0%   Your Canada Child Tax
                           Benefit - Guide T4114-12
ba03.mpr:    204.00        0.0%   Your Canada Child Tax
                           Benefit - Guide T4114 (July 02)
ba04.mpr:    216.00        5.9%   Your Canada Child Tax
                           Benefit - Guide T4114 (July 03)
ba05.mpr:    234.00        8.3%   Newfoundland Budget Speech
                           2004, page 18
ba06.mpr:    250.00        6.8%   Newfoundland Dept. of
                           Finance - March 2005
ba07.mpr:    257.00        2.8%   CCTB Calculation Sheet -
                           July 2006 to June 2007
ba08.mpr:    322.00       25.3%   Newfoundland and Labrador
                           Dept. of Finance
ba09.mpr:    328.63        2.1%   Grown from ba08.mpr using
                           CPINFLAG=1.020579
ba10.mpr:    335.50        2.1%   Grown from ba09.mpr using
                           CPINFLAG=1.020911
ba11.mpr:    342.13        2.0%   Grown from ba10.mpr using
                           CPINFLAG=1.019751
ba12.mpr:    349.00        2.0%   Grown from ba11.mpr using
                           CPINFLAG=1.020086
```

NCB2   Nfld. child benefit for second child

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the second
dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	312.00	--	Nfld. Child Benefit Regulations
ba00.mpr:	312.00	0.0%	Nfld. Child Benefit Regulations
ba01.mpr:	312.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	312.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	312.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	321.00	2.9%	Newfoundland Budget Speech 2004, page 18
ba05.mpr:	326.00	1.6%	Newfoundland Dept. of Finance - March 2005
ba06.mpr:	335.00	2.8%	CCTB Calculation Sheet - July 2006 to June 2007
ba07.mpr:	342.00	2.1%	Newfoundland and Labrador Dept. of Finance
ba08.mpr:	349.04	2.1%	Grown from ba07.mpr using CPINF=1.020579
ba09.mpr:	356.34	2.1%	Grown from ba08.mpr using CPINF=1.020911

```
ba10.mpr:     363.38        2.0%   Grown from ba09.mpr using
                                   CPINF=1.019751
ba11.mpr:     370.68        2.0%   Grown from ba10.mpr using
                                   CPINF=1.020086
ba12.mpr:     378.24        2.0%   Grown from ba11.mpr using
                                   CPINF=1.020394
```

NCB2P   Nfld. child benefit for second child for 1st half of year

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the second
dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

```
ba98.mpr:    0.00            --    Not in effect
ba99.mpr:    0.00            --    Not in effect
ba00.mpr:  312.00            --    Nfld. Child Benefit
                           Regulations
ba01.mpr:  312.00          0.0%  Nfld. Child Benefit
                           Regulations
ba02.mpr:  312.00          0.0%   Your Canada Child Tax
                           Benefit - Guide T4114-12
ba03.mpr:  312.00          0.0%   Your Canada Child Tax
                           Benefit - Guide T4114 (July 02)
ba04.mpr:  312.00          0.0%   Your Canada Child Tax
                           Benefit - Guide T4114 (July 03)
ba05.mpr:  321.00          2.9%   Newfoundland Budget Speech
                           2004, page 18
ba06.mpr:  326.00          1.6%   Newfoundland Dept. of
                           Finance - March 2005
ba07.mpr:  335.00          2.8%   CCTB Calculation Sheet -
                           July 2006 to June 2007
ba08.mpr:  342.00          2.1%   Newfoundland and Labrador
                           Dept. of Finance
ba09.mpr:  349.04          2.1%   Grown from ba08.mpr using
                           CPINFLAG=1.020579
ba10.mpr:  356.34          2.1%   Grown from ba09.mpr using
                           CPINFLAG=1.020911
ba11.mpr:  363.38          2.0%   Grown from ba10.mpr using
                           CPINFLAG=1.019751
ba12.mpr:  370.68          2.0%   Grown from ba11.mpr using
                           CPINFLAG=1.020086
```

NCB3   Nfld. child benefit for third child

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the third dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	336.00	--	Nfld. Child Benefit Regulations
ba00.mpr:	336.00	0.0%	Nfld. Child Benefit Regulations
ba01.mpr:	336.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	336.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	336.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	345.00	2.7%	Newfoundland Budget Speech 2004, page 18
ba05.mpr:	350.00	1.4%	Newfoundland Dept. of Finance - March 2005
ba06.mpr:	360.00	2.9%	CCTB Calculation Sheet - July 2006 to June 2007
ba07.mpr:	367.00	1.9%	Newfoundland and Labrador Dept. of Finance
ba08.mpr:	374.55	2.1%	Grown from ba07.mpr using CPINF=1.020579
ba09.mpr:	382.38	2.1%	Grown from ba08.mpr using CPINF=1.020911

```
ba10.mpr:       389.93        2.0%   Grown from ba09.mpr using
                              CPINF=1.019751
ba11.mpr:       397.76        2.0%   Grown from ba10.mpr using
                              CPINF=1.020086
ba12.mpr:       405.87        2.0%   Grown from ba11.mpr using
                              CPINF=1.020394
```

NCB3P   Nfld. child benefit for third child for 1st half of year

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the third
dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

```
ba98.mpr:     0.00              --      Not in effect
ba99.mpr:     0.00              --      Not in effect
ba00.mpr:   336.00              --      Nfld. Child Benefit
                              Regulations
ba01.mpr:   336.00            0.0%   Nfld. Child Benefit
                              Regulations
ba02.mpr:   336.00            0.0%    Your Canada Child Tax
                              Benefit - Guide T4114-12
ba03.mpr:   336.00            0.0%    Your Canada Child Tax
                              Benefit - Guide T4114 (July 02)
ba04.mpr:   336.00            0.0%    Your Canada Child Tax
                              Benefit - Guide T4114 (July 03)
ba05.mpr:   345.00            2.7%   Newfoundland Budget Speech
                              2004, page 18
ba06.mpr:   350.00            1.4%    Newfoundland Dept. of
                              Finance - March 2005
ba07.mpr:   360.00            2.9%    CCTB Calculation Sheet -
                              July 2006 to June 2007
ba08.mpr:   367.00            1.9%    Newfoundland and Labrador
                              Dept. of Finance
ba09.mpr:   374.55            2.1%    Grown from ba08.mpr using
                              CPINFLAG=1.020579
ba10.mpr:   382.38            2.1%    Grown from ba09.mpr using
                              CPINFLAG=1.020911
ba11.mpr:   389.93            2.0%    Grown from ba10.mpr using
                              CPINFLAG=1.019751
ba12.mpr:   397.76            2.0%    Grown from ba11.mpr using
                              CPINFLAG=1.020086
```

NCB4   Nfld. child benefit for 4th and subsequent child

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the fourth (or more) dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	360.00	--	Nfld. Child Benefit Regulations
ba00.mpr:	360.00	0.0%	Nfld. Child Benefit Regulations
ba01.mpr:	360.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	360.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	360.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	370.00	2.8%	Newfoundland Budget Speech 2004, page 18
ba05.mpr:	375.00	1.4%	Newfoundland Dept. of Finance - March 2005
ba06.mpr:	386.00	2.9%	CCTB Calculation Sheet - July 2006 to June 2007
ba07.mpr:	394.00	2.1%	Newfoundland and Labrador Dept. of Finance
ba08.mpr:	402.11	2.1%	Grown from ba07.mpr using CPINF=1.020579
ba09.mpr:	410.52	2.1%	Grown from ba08.mpr using CPINF=1.020911

```
ba10.mpr:      418.63        2.0%   Grown from ba09.mpr using
                             CPINF=1.019751
ba11.mpr:      427.04        2.0%   Grown from ba10.mpr using
                             CPINF=1.020086
ba12.mpr:      435.75        2.0%   Grown from ba11.mpr using
                             CPINF=1.020394
```

NCB4P   Nfld. child benefit for 4th and subsequent child for 1st half of year

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the fourth (or more) dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

```
ba98.mpr:      0.00            --     Not in effect
ba99.mpr:      0.00            --     Not in effect
ba00.mpr:    360.00            --     Nfld. Child Benefit
                               Regulations
ba01.mpr:    360.00           0.0%    Nfld. Child Benefit
                               Regulations
ba02.mpr:    360.00           0.0%    Your Canada Child Tax
                               Benefit - Guide T4114-12
ba03.mpr:    360.00           0.0%    Your Canada Child Tax
                               Benefit - Guide T4114 (July 02)
ba04.mpr:    360.00           0.0%    Your Canada Child Tax
                               Benefit - Guide T4114 (July 03)
ba05.mpr:    370.00           2.8%    Newfoundland Budget Speech
                               2004, page 18
ba06.mpr:    375.00           1.4%    Newfoundland Dept. of
                               Finance - March 2005
ba07.mpr:    386.00           2.9%    CCTB Calculation Sheet -
                               July 2006 to June 2007
ba08.mpr:    394.00           2.1%    Newfoundland and Labrador
                               Dept. of Finance
ba09.mpr:    402.11           2.1%    Grown from ba08.mpr using
                               CPINFLAG=1.020579
ba10.mpr:    410.52           2.1%    Grown from ba09.mpr using
                               CPINFLAG=1.020911
ba11.mpr:    418.63           2.0%    Grown from ba10.mpr using
                               CPINFLAG=1.019751
ba12.mpr:    427.04           2.0%    Grown from ba11.mpr using
                               CPINFLAG=1.020086
```

NCBFLG   Newfoundland child benefit activation flag

DESCRIPTION

This flag turns on or off the Newfoundland and Labrador Child Benefit. The Newfoundland and Labrador Child Benefit (imncb) is a tax-free monthly payment to help low-income families with the cost of raising children under age 18. Benefits from this program are combined with the Canada Child Tax Benefit into a single monthly payment. The program was implemented in July 1999.

Under the Newfoundland and Labrador Child Benefit program, you may be entitled to receive a benefit of NCB1 for the first child, NCB2 for the second child, NCB3 for the third child, and NCB4 for each additional child. The benefit is reduced when net family income is greater than NCBTD and is completely phased out when net family income is at least NCBPO.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0                 --      Not in effect
 ba92.mpr:      0                 --      Not in effect
 ba93.mpr:      0                 --      Not in effect
 ba94.mpr:      0                 --      Not in effect
 ba95.mpr:      0                 --      Not in effect
 ba96.mpr:      0                 --      Not in effect
 ba97.mpr:      0                 --      Not in effect
 ba98.mpr:      0                 --      Not in effect
 ba99.mpr:      1                 --      Nfld. Child Benefit
                             Regulations
 ba00.mpr:      1                 --      Nfld. Child Benefit
                             Regulations
 ba01.mpr:      1                 --      Your Canada Child Tax
                      Benefit - Guide T4114-12
 ba02.mpr:      1                 --      Your Canada Child Tax
                      Benefit - Guide T4114 (July 02)
 ba03.mpr:      1                 --      Your Canada Child Tax
                      Benefit - Guide T4114 (July 03)
 ba04.mpr:      1                 --      Your Canada Child Tax
                      Benefit - Guide T4114 (July 04)
 ba05.mpr:      1                 --      Newfoundland Dept. of
                      Finance - March 2005
 ba06.mpr:      1                 --      CCTB Calculation Sheet -
                      July 2006 to June 2007
 ba07.mpr:      1                 --      Newfoundland and Labrador
                      Dept. of Finance
 ba08.mpr:      1                 --      Copied from ba07.mpr
 ba09.mpr:      1                 --      Copied from ba08.mpr
 ba10.mpr:      1                 --      Copied from ba09.mpr
 ba11.mpr:      1                 --      Copied from ba10.mpr
 ba12.mpr:      1                 --      Copied from ba11.mpr
```

DESCRIPTION

The level of family net income (head plus spouse) above which the Newfoundland and Labrador Child Benefit is completely phased out.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	20921.00	--	Nfld. Child Benefit Regulations
ba00.mpr:	20921.00	0.0%	Nfld. Child Benefit Regulations

```
ba01.mpr:     21744.00     3.9%   Your Canada Child Tax
                                  Benefit - Guide T4114-12
ba02.mpr:     22397.00     3.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 02)
ba03.mpr:     22397.00     0.0%   Your Canada Child Tax
                                  Benefit - Guide T4114 (July 03)
ba04.mpr:     22397.00     0.0%   Newfoundland Budget Speech
                                  2004, page 18
ba05.mpr:     22397.00     0.0%   Newfoundland Dept. of
                                  Finance - March 2005
ba06.mpr:     22397.00     0.0%   CCTB Calculation Sheet -
                                  July 2006 to June 2007
ba07.mpr:     22397.00     0.0%   Newfoundland and Labrador
                                  Dept. of Finance
ba08.mpr:     22397.00     0.0%   Grown from ba07.mpr using
                                  DEFAULT=1.0000
ba09.mpr:     22397.00     0.0%   Grown from ba08.mpr using
                                  DEFAULT=1.0000
ba10.mpr:     22397.00     0.0%   Grown from ba09.mpr using
                                  DEFAULT=1.0000
ba11.mpr:     22397.00     0.0%   Grown from ba10.mpr using
                                  DEFAULT=1.0000
ba12.mpr:     22397.00     0.0%   Grown from ba11.mpr using
                                  DEFAULT=1.0000
```

NCBPOP   Nfld. child benefit family income phase out for 1st half of year

DESCRIPTION

The level of family net income (head plus spouse) above which the Newfoundland and
Labrador Child Benefit is completely phased out.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	20921.00	--	Nfld. Child Benefit Regulations
ba01.mpr:	20921.00	0.0%	Nfld. Child Benefit Regulations
ba02.mpr:	21744.00	3.9%	Your Canada Child Tax Benefit - Guide T4114-12
ba03.mpr:	22397.00	3.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba04.mpr:	22397.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba05.mpr:	22397.00	0.0%	Newfoundland Budget Speech 2004, page 18
ba06.mpr:	22397.00	0.0%	Newfoundland Dept. of Finance - March 2005
ba07.mpr:	22397.00	0.0%	CCTB Calculation Sheet - July 2006 to June 2007
ba08.mpr:	22397.00	0.0%	Newfoundland and Labrador Dept. of Finance
ba09.mpr:	22397.00	0.0%	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	22397.00	0.0%	Grown from ba09.mpr using DEFAULT=1.0000

```
ba11.mpr:    22397.00     0.0%   Grown from ba10.mpr using
                                  DEFAULT=1.0000
ba12.mpr:    22397.00     0.0%   Grown from ba11.mpr using
                                  DEFAULT=1.0000
```

NCBTD   Nfld. child benefit family income turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the Newfoundland and
Labrador Child Benefit begins to be paid at a lower rate. The benefit is reduced when net
family income is greater than this parameter and less than NCBPO.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

```
ba98.mpr:     0.00            --     Not in effect
ba99.mpr:     15921.00        --     Nfld. Child Benefit
                              Regulations
ba00.mpr:     15921.00        0.0%   Nfld. Child Benefit
                              Regulations
ba01.mpr:     16744.00        5.2%   Your Canada Child Tax
                              Benefit - Guide T4114-12
ba02.mpr:     17397.00        3.9%   Your Canada Child Tax
                              Benefit - Guide T4114 (July 02)
ba03.mpr:     17397.00        0.0%   Your Canada Child Tax
                              Benefit - Guide T4114 (July 03)
ba04.mpr:     17397.00        0.0%   Newfoundland Budget Speech
                              2004, page 18
ba05.mpr:     17397.00        0.0%   Newfoundland Dept. of
                              Finance - March 2005
ba06.mpr:     17397.00        0.0%   CCTB Calculation Sheet -
                              July 2006 to June 2007
ba07.mpr:     17397.00        0.0%   Newfoundland and Labrador
                              Dept. of Finance
ba08.mpr:     17397.00        0.0%   Grown from ba07.mpr using
                              DEFAULT=1.0000
ba09.mpr:     17397.00        0.0%   Grown from ba08.mpr using
                              DEFAULT=1.0000
ba10.mpr:     17397.00        0.0%   Grown from ba09.mpr using
                              DEFAULT=1.0000
ba11.mpr:     17397.00        0.0%   Grown from ba10.mpr using
                              DEFAULT=1.0000
ba12.mpr:     17397.00        0.0%   Grown from ba11.mpr using
                              DEFAULT=1.0000
```

NCBTDP   Nfld. child benefit family income turndown for 1st half of year

DESCRIPTION

The level of family net income (head plus spouse) above which the Newfoundland and
Labrador Child Benefit begins to be paid at a lower rate. The benefit is reduced when net
family income is greater than this parameter and less than NCBPOP.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	15921.00	--	Nfld. Child Benefit Regulations
ba01.mpr:	15921.00	0.0%	Nfld. Child Benefit Regulations
ba02.mpr:	16744.00	5.2%	Your Canada Child Tax Benefit - Guide T4114-12
ba03.mpr:	17397.00	3.9%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba04.mpr:	17397.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba05.mpr:	17397.00	0.0%	Newfoundland Budget Speech 2004, page 18
ba06.mpr:	17397.00	0.0%	Newfoundland Dept. of Finance - March 2005
ba07.mpr:	17397.00	0.0%	CCTB Calculation Sheet - July 2006 to June 2007
ba08.mpr:	17397.00	0.0%	Newfoundland and Labrador Dept. of Finance
ba09.mpr:	17397.00	0.0%	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	17397.00	0.0%	Grown from ba09.mpr using DEFAULT=1.0000

```
ba11.mpr:      17397.00       0.0%   Grown from ba10.mpr using
                               DEFAULT=1.0000
ba12.mpr:      17397.00       0.0%   Grown from ba11.mpr using
                               DEFAULT=1.0000
```

NCGTC   NFLD Caregiver Tax Credit

DESCRIPTION

NCGTC multiplied by NPNTCR is the maximum amount of the Newfoundland Caregiver
Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income
is calculated (NTXFLG = 1).

For more explanation see NCGTCFLG.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	2353.00	--	Federal Income Tax NF428 – 2001

```
ba02.mpr:     2353.00      0.0%   Federal Income Tax Form
                                  NL428 - 2002
ba03.mpr:     2353.00      0.0%   Federal Income Tax Form
                                  NL428 - 2003
ba04.mpr:     2353.00      0.0%   Federal Income Tax Form
                                  NL428 - 2004
ba05.mpr:     2353.00      0.0%   Federal Income Tax Form
                                  NL428 - 2005
ba06.mpr:     2353.00      0.0%   Federal Income Tax Form
                                  NL428 - 2006
ba07.mpr:     2377.00      1.0%   Newfoundland and Labrador
                                  Budget 2007 - Tax
ba08.mpr:     2425.92      2.1%   Grown from ba07.mpr using
                                  CPINF=1.020579
ba09.mpr:     2476.65      2.1%   Grown from ba08.mpr using
                                  CPINF=1.020911
ba10.mpr:     2525.57      2.0%   Grown from ba09.mpr using
                                  CPINF=1.019751
ba11.mpr:     2576.30      2.0%   Grown from ba10.mpr using
                                  CPINF=1.020086
ba12.mpr:     2628.84      2.0%   Grown from ba11.mpr using
                                  CPINF=1.020394
```

NCGTCFLG   NFLD Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Newfoundland Caregiver Tax Credit (impcgtc) is activated by the flag NCGTCFLG.

The Caregiver Tax Credit (impcgtc) provides additional tax assistance to individuals who provide in-home care for relatives. Eligible recipients include individuals residing with and providing in-home care for a parent or grandparent over 65 years of age, or for an infirm dependent relative.

The parameter NCGTCOPT provides users with the option to use the greenbook value of the Caregiver amount (idcgtc from Line 315 and Schedule 12 in the General Tax Guide) or to give the maximum (NCGTC) if idcgtc is greater than 0.

This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	1	--	Federal Income Tax NF428 – 2001
ba02.mpr:	1	--	Federal Income Tax Form NL428 – 2002
ba03.mpr:	1	--	Federal Income Tax Form NL428 – 2003
ba04.mpr:	1	--	Federal Income Tax Form NL428 – 2004
ba05.mpr:	1	--	Federal Income Tax Form NL428 – 2005
ba06.mpr:	1	--	Federal Income Tax Form NL428 – 2006
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers Tax Credit (impcgtc). A value of 1 results in applying the maximum value (NCGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2. This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (NTXFLG = 1) and the provincial caregivers tax credit is activated (NCGTCFLG = 1).

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect
ba93.mpr:	1	--	Not in effect
ba94.mpr:	1	--	Not in effect
ba95.mpr:	1	--	Not in effect
ba96.mpr:	1	--	Not in effect
ba97.mpr:	1	--	Not in effect
ba98.mpr:	1	--	Not in effect
ba99.mpr:	1	--	Not in effect
ba00.mpr:	1	--	Not in effect
ba01.mpr:	1	--	OPTION
ba02.mpr:	1	--	OPTION
ba03.mpr:	1	--	OPTION
ba04.mpr:	1	--	OPTION
ba05.mpr:	1	--	OPTION
ba06.mpr:	1	--	OPTION

```
ba07.mpr:    1              --    Copied from ba06.mpr
ba08.mpr:    1              --    Copied from ba07.mpr
ba09.mpr:    1              --    Copied from ba08.mpr
ba10.mpr:    1              --    Copied from ba09.mpr
ba11.mpr:    1              --    Copied from ba10.mpr
ba12.mpr:    1              --    Copied from ba11.mpr
```

NCHATL1   NFLD Charitable Donations amount level 1

DESCRIPTION

The level above which the proportion of Newfoundland Charitable Donations and Gifts to
the Crown (imchara) may be claimed as a tax credit increases. The parameter is only used
when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0.00              --    Not in effect
ba92.mpr:    0.00              --    Not in effect
ba93.mpr:    0.00              --    Not in effect
ba94.mpr:    0.00              --    Not in effect
ba95.mpr:    0.00              --    Not in effect
ba96.mpr:    0.00              --    Not in effect
ba97.mpr:    0.00              --    Not in effect
ba98.mpr:    0.00              --    Not in effect
ba99.mpr:    0.00              --    Not in effect
ba00.mpr:    0.00              --    Not in effect
ba01.mpr:    200.00            --    Federal Income Tax NF428 -
                          2001
```

```
ba02.mpr:     200.00        0.0%   Federal Income Tax Form
                                   NL428 - 2002
ba03.mpr:     200.00        0.0%   Federal Income Tax Form
                                   NL428 - 2003
ba04.mpr:     200.00        0.0%   Federal Income Tax Form
                                   NL428 - 2004
ba05.mpr:     200.00        0.0%   Federal Income Tax Form
                                   NL428 - 2005
ba06.mpr:     200.00        0.0%   Federal Income Tax Form
                                   NL428 - 2006
ba07.mpr:     200.00        0.0%   Grown from ba06.mpr using
                                   NONE=1.0000
ba08.mpr:     200.00        0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:     200.00        0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     200.00        0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     200.00        0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     200.00        0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

NCHATR1   NFLD Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (NCHATL1) that may be claimed as a Newfoundland non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.10570	--	Federal Income Tax NF428 – 2001
ba02.mpr:	0.10570	0.0%	Federal Income Tax Form NL428 – 2002
ba03.mpr:	0.10570	0.0%	Federal Income Tax Form NL428 – 2003
ba04.mpr:	0.10570	0.0%	Federal Income Tax Form NL428 – 2004
ba05.mpr:	0.10570	0.0%	Federal Income Tax Form NL428 – 2005
ba06.mpr:	0.10570	0.0%	Federal Income Tax Form NL428 – 2006
ba07.mpr:	0.09640	-8.8%	Newfoundland and Labrador Budget 2007 – Tax
ba08.mpr:	0.08700	-9.8%	Newfoundland and Labrador Budget 2007 – Tax
ba09.mpr:	0.08700	0.0%	Copied from ba08.mpr
ba10.mpr:	0.08700	0.0%	Copied from ba09.mpr
ba11.mpr:	0.08700	0.0%	Copied from ba10.mpr
ba12.mpr:	0.08700	0.0%	Copied from ba11.mpr

NCHATR2   NFLD Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (NCHATL1) that may be claimed as a Newfoundland non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.18020	--	Federal Income Tax NF428 – 2001
ba02.mpr:	0.18020	0.0%	Federal Income Tax Form NL428 – 2002
ba03.mpr:	0.18020	0.0%	Federal Income Tax Form NL428 – 2003
ba04.mpr:	0.18020	0.0%	Federal Income Tax Form NL428 – 2004
ba05.mpr:	0.18020	0.0%	Federal Income Tax Form NL428 – 2005
ba06.mpr:	0.18020	0.0%	Federal Income Tax Form NL428 – 2006
ba07.mpr:	0.17260	-4.2%	Newfoundland and Labrador Budget 2007 – Tax
ba08.mpr:	0.16500	-4.4%	Newfoundland and Labrador Budget 2007 – Tax
ba09.mpr:	0.16500	0.0%	Copied from ba08.mpr
ba10.mpr:	0.16500	0.0%	Copied from ba09.mpr
ba11.mpr:	0.16500	0.0%	Copied from ba10.mpr

```
        ba12.mpr:     0.16500      0.0%   Copied from ba11.mpr
```

NCLAWSA1   Newfoundland social assistance clawback amount for first child

DESCRIPTION

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 (imfcbene). 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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual clawback will be equal to half the
value calculated for the first half of the year and half the value calculated using the current
year's parameters, representing the second half of the year. When the flag is turned off, the
clawback programs are based on the program values set for July of that year and this
parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00              --    Not in effect
 ba92.mpr:     0.00              --    Not in effect
 ba93.mpr:     0.00              --    Not in effect
 ba94.mpr:     0.00              --    Not in effect
 ba95.mpr:     0.00              --    Not in effect
```

```
ba96.mpr:     0.00          --     Not in effect
ba97.mpr:     0.00          --     Not in effect
ba98.mpr:     0.00          --     Not in effect
ba99.mpr:   156.00          --     HRDC Income Support Policy
                                   Group
ba00.mpr:   156.00         0.0%    HRDC Income Support Policy
                                   Group
ba01.mpr:   156.00         0.0%    HRDC Income Support Policy
                                   Group
ba02.mpr:   156.00         0.0%    HRDC Income Support Policy
                                   Group
ba03.mpr:   156.00         0.0%    HRDC Income Support Policy
                                   Group
ba04.mpr:   156.00         0.0%    HRDC Income Support Policy
                                   Group
ba05.mpr:   156.00         0.0%    HRDC Income Support Policy
                                   Group
ba06.mpr:     0.00          --     HRDC Income Support Policy
                                   Group
ba07.mpr:     0.00          --     Grown from ba06.mpr using
                             NONE=1.0000
ba08.mpr:     0.00          --     Grown from ba07.mpr using
                             NONE=1.0000
ba09.mpr:     0.00          --     Grown from ba08.mpr using
                             NONE=1.0000
ba10.mpr:     0.00          --     Grown from ba09.mpr using
                             NONE=1.0000
ba11.mpr:     0.00          --     Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:     0.00          --     Grown from ba11.mpr using
                             NONE=1.0000
```

NCLAWSA1P Newfoundland SA clawback amount for first child for 1st half of year

DESCRIPTION

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 (imfcbene). Families with more than one child will have
this amount plus NCLAWSA2P 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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	156.00	--	HRDC Income Support Policy Group
ba01.mpr:	156.00	0.0%	HRDC Income Support Policy Group
ba02.mpr:	156.00	0.0%	HRDC Income Support Policy Group
ba03.mpr:	156.00	0.0%	HRDC Income Support Policy Group
ba04.mpr:	156.00	0.0%	HRDC Income Support Policy Group
ba05.mpr:	156.00	0.0%	HRDC Income Support Policy Group
ba06.mpr:	0.00	--	HRDC Income Support Policy Group

```
    ba07.mpr:       0.00              --     Grown from ba06.mpr using
                                      NONE=1.0000
    ba08.mpr:       0.00              --     Grown from ba07.mpr using
                                      NONE=1.0000
    ba09.mpr:       0.00              --     Grown from ba08.mpr using
                                      NONE=1.0000
    ba10.mpr:       0.00              --     Grown from ba09.mpr using
                                      NONE=1.0000
    ba11.mpr:       0.00              --     Grown from ba10.mpr using
                                      NONE=1.0000
    ba12.mpr:       0.00              --     Grown from ba11.mpr using
                                      NONE=1.0000
```

NCLAWSA2   Newfoundland social assistance clawback amount for each additional child

DESCRIPTION

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 (imfcbene) 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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	552.00	--	HRDC Income Support Policy Group
ba00.mpr:	552.00	0.0%	HRDC Income Support Policy Group
ba01.mpr:	552.00	0.0%	HRDC Income Support Policy Group
ba02.mpr:	552.00	0.0%	HRDC Income Support Policy Group
ba03.mpr:	552.00	0.0%	HRDC Income Support Policy Group
ba04.mpr:	552.00	0.0%	HRDC Income Support Policy Group
ba05.mpr:	552.00	0.0%	HRDC Income Support Policy Group
ba06.mpr:	0.00	--	HRDC Income Support Policy Group
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

NCLAWSA2P Newfoundland SA clawback amount for each additional child for 1st half of year

DESCRIPTION

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 (imfcbene) for families with more than one eligible child. Families with more than one child will have NCLAWSA1P 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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

```
ba98.mpr:      0.00           --      Not in effect
ba99.mpr:      0.00           --      Not in effect
ba00.mpr:    552.00           --      HRDC Income Support Policy
                          Group
ba01.mpr:    552.00         0.0%     HRDC Income Support Policy
                          Group
ba02.mpr:    552.00         0.0%     HRDC Income Support Policy
                          Group
ba03.mpr:    552.00         0.0%     HRDC Income Support Policy
                          Group
ba04.mpr:    552.00         0.0%     HRDC Income Support Policy
                          Group
ba05.mpr:    552.00         0.0%     HRDC Income Support Policy
                          Group
ba06.mpr:      0.00           --      HRDC Income Support Policy
                          Group
ba07.mpr:      0.00           --        Grown from ba06.mpr using
                          NONE=1.0000
ba08.mpr:      0.00           --        Grown from ba07.mpr using
                          NONE=1.0000
ba09.mpr:      0.00           --        Grown from ba08.mpr using
                          NONE=1.0000
ba10.mpr:      0.00           --        Grown from ba09.mpr using
                          NONE=1.0000
ba11.mpr:      0.00           --        Grown from ba10.mpr using
                          NONE=1.0000
ba12.mpr:      0.00           --        Grown from ba11.mpr using
                          NONE=1.0000
```

NDTCR   NFLD dividend tax credit rate

DESCRIPTION

The Newfoundland dividend tax credit for dividends from small (other than eligible)
corporations is calculated as taxable dividends from small (other than eligible) corporations
(imisdivt) times this proportion.   The total dividend tax credit (impdtxc) includes amounts
from both the large (eligible) and small (other than eligible) corporations and is only used
when provincial tax on taxable income is turned on (NTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000         --    Not in effect
 ba92.mpr:     0.00000         --    Not in effect
 ba93.mpr:     0.00000         --    Not in effect
 ba94.mpr:     0.00000         --    Not in effect
 ba95.mpr:     0.00000         --    Not in effect
 ba96.mpr:     0.00000         --    Not in effect
 ba97.mpr:     0.00000         --    Not in effect
 ba98.mpr:     0.00000         --    Not in effect
 ba99.mpr:     0.00000         --    Not in effect
 ba00.mpr:     0.00000         --    Not in effect
 ba01.mpr:     0.09000         --    Federal Income Tax NF428 -
                                     2001
 ba02.mpr:     0.05000      -44.4%   Newfoundland Press Release
                                     March 21, 2002
 ba03.mpr:     0.05000       0.0%    Federal Income Tax Form
                                     NL428 - 2003
 ba04.mpr:     0.05000       0.0%    Federal Income Tax Form
                                     NL428 - 2004
 ba05.mpr:     0.05000       0.0%    Federal Income Tax Form
                                     NL428 - 2005
 ba06.mpr:     0.05000       0.0%    Federal Income Tax Form
                                     NL428 - 2006
 ba07.mpr:     0.05000       0.0%    Copied from ba06.mpr
 ba08.mpr:     0.05000       0.0%    Copied from ba07.mpr
 ba09.mpr:     0.05000       0.0%    Copied from ba08.mpr
 ba10.mpr:     0.05000       0.0%    Copied from ba09.mpr
 ba11.mpr:     0.05000       0.0%    Copied from ba10.mpr
 ba12.mpr:     0.05000       0.0%    Copied from ba11.mpr
```

DESCRIPTION

The Newfoundland dividend tax credit for dividends from large (eligible) corporations is calculated as taxable dividends from large (eligible) corporations (imildivt) times this proportion.   The total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (NTXFLG = 1).

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.09000	--	Federal Income Tax NF428 - 2001
ba02.mpr:	0.05000	-44.4%	Newfoundland Press Release March 21, 2002
ba03.mpr:	0.05000	0.0%	Federal Income Tax Form NL428 - 2003
ba04.mpr:	0.05000	0.0%	Federal Income Tax Form NL428 - 2004

```
ba05.mpr:     0.05000       0.0%   Federal Income Tax Form
                                   NL428 - 2005
ba06.mpr:     0.06650      33.0%   Federal Income Tax Form
                                   NL428 - 2006
ba07.mpr:     0.06650       0.0%   Copied from ba06.mpr
ba08.mpr:     0.06650       0.0%   Copied from ba07.mpr
ba09.mpr:     0.06650       0.0%   Copied from ba08.mpr
ba10.mpr:     0.06650       0.0%   Copied from ba09.mpr
ba11.mpr:     0.06650       0.0%   Copied from ba10.mpr
ba12.mpr:     0.06650       0.0%   Copied from ba11.mpr
```

NEDXPM   NFLD Education Amount per month of full-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible full-time months of study to determine the Newfoundland and Labrador education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00            --    Not in effect
ba92.mpr:     0.00            --    Not in effect
ba93.mpr:     0.00            --    Not in effect
ba94.mpr:     0.00            --    Not in effect
ba95.mpr:     0.00            --    Not in effect
ba96.mpr:     0.00            --    Not in effect
ba97.mpr:     0.00            --    Not in effect
ba98.mpr:     0.00            --    Not in effect
```

```
ba99.mpr:      0.00          --     Not in effect
ba00.mpr:      0.00          --     Not in effect
ba01.mpr:    200.00          --     Federal Income Tax NF(S11) -
                                    2001
ba02.mpr:    200.00         0.0%    Federal Income Tax Form
                                    NL(S11) - 2002
ba03.mpr:    200.00         0.0%    Federal Income Tax Form
                                    NL(S11) - 2003
ba04.mpr:    200.00         0.0%    Federal Income Tax Form
                                    NL(S11) - 2004
ba05.mpr:    200.00         0.0%    Federal Income Tax Form
                                    NL(S11) - 2005
ba06.mpr:    200.00         0.0%    Federal Income Tax Form
                                    NL(S11) - 2006
ba07.mpr:    200.00         0.0%    TD1NL E (07)
ba08.mpr:    200.00         0.0%    Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:    200.00         0.0%    Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:    200.00         0.0%    Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:    200.00         0.0%    Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:    200.00         0.0%    Grown from ba11.mpr using
                                    NONE=1.0000
```

NEDXPMPT   NFLD Education Amount per month of part-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible part-time months of study to determine the Newfoundland and Labrador education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	60.00	--	Federal Income Tax NF(S11) - 2001
ba02.mpr:	60.00	0.0%	Federal Income Tax NF(S11) - 2002
ba03.mpr:	60.00	0.0%	Federal Income Tax Form NL(S11) - 2003
ba04.mpr:	60.00	0.0%	Federal Income Tax Form NL(S11) - 2004
ba05.mpr:	60.00	0.0%	Federal Income Tax Form NL(S11) - 2005
ba06.mpr:	60.00	0.0%	Federal Income Tax Form NL(S11) - 2006
ba07.mpr:	60.00	0.0%	TD1NL E (07)
ba08.mpr:	60.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	60.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	60.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	60.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	60.00	0.0%	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

This parameter represents the equivalent to married tax credit when Newfoundland tax is calculated as a tax on taxable income. It is only calculated when NTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	6055.00	--	Federal Income Tax NF428 – 2001
ba02.mpr:	6055.00	0.0%	Federal Income Tax Form NL428 – 2002
ba03.mpr:	6055.00	0.0%	Federal Income Tax Form NL428 – 2003
ba04.mpr:	6055.00	0.0%	Federal Income Tax Form NL428 – 2004
ba05.mpr:	6055.00	0.0%	Federal Income Tax Form NL428 – 2005

```
ba06.mpr:      6055.00      0.0%   Federal Income Tax Form
                                   NL428 - 2006
ba07.mpr:      6116.00      1.0%   Newfoundland and Labrador
                                   Budget 2007 - Tax
ba08.mpr:      6241.86      2.1%   Grown from ba07.mpr using
                                   CPINF=1.020579
ba09.mpr:      6372.38      2.1%   Grown from ba08.mpr using
                                   CPINF=1.020911
ba10.mpr:      6498.24      2.0%   Grown from ba09.mpr using
                                   CPINF=1.019751
ba11.mpr:      6628.76      2.0%   Grown from ba10.mpr using
                                   CPINF=1.020086
ba12.mpr:      6763.95      2.0%   Grown from ba11.mpr using
                                   CPINF=1.020394
```

NEMXMT   NFLD equivalent to married turndown level

DESCRIPTION

This parameter represents the provincial equivalent to married exemption turndown when
Newfoundland tax is calculated as a tax on taxable income. It is only used when NTXFLG is
set to 1. The reduction is calculated as the dependant's net income less the turndown
NEMXMT.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.00          --    Not in effect
ba92.mpr:      0.00          --    Not in effect
ba93.mpr:      0.00          --    Not in effect
ba94.mpr:      0.00          --    Not in effect
```

```
 ba95.mpr:     0.00          --    Not in effect
 ba96.mpr:     0.00          --    Not in effect
 ba97.mpr:     0.00          --    Not in effect
 ba98.mpr:     0.00          --    Not in effect
 ba99.mpr:     0.00          --    Not in effect
 ba00.mpr:     0.00          --    Not in effect
 ba01.mpr:     606.00        --    Federal Income Tax NF428 -
                             2001
 ba02.mpr:     606.00        0.0%  Federal Income Tax Form
                             NL428 - 2002
 ba03.mpr:     606.00        0.0%  Federal Income Tax Form
                             NL428 - 2003
 ba04.mpr:     606.00        0.0%  Federal Income Tax Form
                             NL428 - 2004
 ba05.mpr:     606.00        0.0%  Federal Income Tax Form
                             NL428 - 2005
 ba06.mpr:     606.00        0.0%  Federal Income Tax Form
                             NL428 - 2006
 ba07.mpr:     612.00        1.0%  Newfoundland and Labrador
                             Budget 2007 - Tax
 ba08.mpr:     624.59        2.1%  Grown from ba07.mpr using
                             CPINF=1.020579
 ba09.mpr:     637.65        2.1%  Grown from ba08.mpr using
                             CPINF=1.020911
 ba10.mpr:     650.24        2.0%  Grown from ba09.mpr using
                             CPINF=1.019751
 ba11.mpr:     663.30        2.0%  Grown from ba10.mpr using
                             CPINF=1.020086
 ba12.mpr:     676.83        2.0%  Grown from ba11.mpr using
                             CPINF=1.020394
```

NETOASFLG Net the clawback from Old Age Security

DESCRIPTION

When this parameter is assigned a value of 1, the Old Age Security clawback (imoasr) is
netted from OAS (imioas). It thus appears as a lower transfer and lower tax – government
and household balance variables are unaffected. With a value of 0, the OAS clawback is
reported as a tax.

CROSS REFERENCE

Function   **Description**

txinet   Compute net income

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0                 --     Federal Budget, 1995
 ba92.mpr:     0                 --     Federal Budget, 1995
 ba93.mpr:     0                 --     Federal Budget, 1995
 ba94.mpr:     0                 --     Federal Budget, 1995
 ba95.mpr:     0                 --     Federal Budget, 1995
 ba96.mpr:     0                 --     Not in effect re: 1995
                              Federal Budget
 ba97.mpr:     1                 --     Federal Budget, 1995
 ba98.mpr:     1                 --     FLAG
 ba99.mpr:     1                 --     FLAG
 ba00.mpr:     1                 --     FLAG
 ba01.mpr:     1                 --     FLAG
 ba02.mpr:     1                 --     FLAG
 ba03.mpr:     1                 --     FLAG
 ba04.mpr:     1                 --     FLAG
 ba05.mpr:     1                 --     FLAG
 ba06.mpr:     1                 --     FLAG
 ba07.mpr:     1                 --     Copied from ba06.mpr
 ba08.mpr:     1                 --     Copied from ba07.mpr
 ba09.mpr:     1                 --     Copied from ba08.mpr
 ba10.mpr:     1                 --     Copied from ba09.mpr
 ba11.mpr:     1                 --     Copied from ba10.mpr
 ba12.mpr:     1                 --     Copied from ba11.mpr
```

DESCRIPTION

This is the base value of the Newfoundland Low-Income Seniors' Benefit for single seniors and seniors married to non-seniors, which was introduced in 1999. All seniors aged 65 and over, with a previous years' individual net income less than NFSBTD are eligible to receive the maximum benefit NFSBBAS. This benefit will be reduced by NFSBRR for each dollar of net income over NFSBTD. The calculated benefit is saved in the variable imigist.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	0.00	--	Not in Effect
ba99.mpr:	200.00	--	Newfoundland Budget 1999, page 23
ba00.mpr:	200.00	0.0%	Federal Income Tax NFLD – 2000
ba01.mpr:	300.00	50.0%	NFLD Budget Speech 2001 – page 24
ba02.mpr:	300.00	0.0%	Federal Income Tax NFLD – 2002
ba03.mpr:	350.00	16.7%	Federal Income Tax NFLD – 2003

```
ba04.mpr:      360.00       2.9%   Newfoundland Budget 2004 -
                                   News Release NLIS 4
ba05.mpr:      365.00       1.4%   Newfoundland Budget 2005 -
                                   News Release 03/21/05
ba06.mpr:      376.00       3.0%   Newfoundland Seniors'
                                   Benefit Regulation 84/06
ba07.mpr:      384.00       2.1%   Newfoundland Department of
                                   Finance
ba08.mpr:      391.90       2.1%   Grown from ba07.mpr using
                                   CPINF=1.020579
ba09.mpr:      400.10       2.1%   Grown from ba08.mpr using
                                   CPINF=1.020911
ba10.mpr:      408.00       2.0%   Grown from ba09.mpr using
                                   CPINF=1.019751
ba11.mpr:      416.20       2.0%   Grown from ba10.mpr using
                                   CPINF=1.020086
ba12.mpr:      424.69       2.0%   Grown from ba11.mpr using
                                   CPINF=1.020394
```

NFSBCBAS   NFLD Low-Income Seniors' Benefit base amount for senior couples

DESCRIPTION

This is the base value of the Newfoundland Low-Income Seniors' Benefit for senior couples (both at least 65 years old), which was introduced in 1999. All senior couples aged 65 and over, with previous years' family net income less than NFSBCTD are eligible to receive the maximum benefit NFSBCBAS. This benefit will be reduced by NFSBCRR for each dollar of the family net income over NFSBCTD. The calculated benefit is then split equally between the two seniors in the couple and saved in the variable imigist.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	0.00	--	Not in Effect
ba99.mpr:	400.00	--	Newfoundland Budget 1999, page 23
ba00.mpr:	400.00	0.0%	Federal Income Tax NFLD - 2000
ba01.mpr:	600.00	50.0%	NFLD Budget Speech 2001 - page 24
ba02.mpr:	600.00	0.0%	Federal Income Tax NFLD - 2002
ba03.mpr:	700.00	16.7%	Federal Income Tax NFLD - 2003
ba04.mpr:	720.00	2.9%	Newfoundland Department of Finance
ba05.mpr:	730.00	1.4%	Newfoundland Budget 2005 - News Release 03/21/05
ba06.mpr:	752.00	3.0%	Newfoundland Seniors' Benefit Regulation 84/06
ba07.mpr:	768.00	2.1%	Newfoundland Department of Finance
ba08.mpr:	783.80	2.1%	Grown from ba07.mpr using CPINF=1.020579
ba09.mpr:	800.19	2.1%	Grown from ba08.mpr using CPINF=1.020911
ba10.mpr:	815.99	2.0%	Grown from ba09.mpr using CPINF=1.019751
ba11.mpr:	832.38	2.0%	Grown from ba10.mpr using CPINF=1.020086
ba12.mpr:	849.36	2.0%	Grown from ba11.mpr using CPINF=1.020394

DESCRIPTION

This is the reduction rate used in the calculation of the Newfoundland Low-Income Seniors'
Benefit for senior couples (both at least 65 years old), which was introduced in 1999. This
benefit will be reduced by NFSBCRR for each dollar of the previous years' family net
income over NFSBCTD. The calculated benefit is then split equally between the two seniors
in the couple and saved in the variable imigist.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.00000	--	Not in Effect
ba98.mpr:	0.00000	--	Not in Effect
ba99.mpr:	0.05000	--	Newfoundland Budget 1999, page 23
ba00.mpr:	0.05000	0.0%	Federal Income Tax NFLD – 2000
ba01.mpr:	0.10000	100.0%	NFLD Budget Speech 2001 – page 24
ba02.mpr:	0.10000	0.0%	Federal Income Tax NFLD – 2002
ba03.mpr:	0.11666	16.7%	Federal Income Tax NFLD – 2003

```
ba04.mpr:     0.11666      0.0%   Newfoundland Department of
                                  Finance
ba05.mpr:     0.11666      0.0%   Newfoundland Budget 2005 -
                                  News Release 03/21/05
ba06.mpr:     0.11666      0.0%   Newfoundland Seniors'
                                  Benefit Regulation 84/06
ba07.mpr:     0.11666      0.0%   Newfoundland Department of
                                  Finance
ba08.mpr:     0.11666      0.0%   Copied from ba07.mpr
ba09.mpr:     0.11666      0.0%   Copied from ba08.mpr
ba10.mpr:     0.11666      0.0%   Copied from ba09.mpr
ba11.mpr:     0.11666      0.0%   Copied from ba10.mpr
ba12.mpr:     0.11666      0.0%   Copied from ba11.mpr
```

NFSBCTD   NFLD Low-Income Seniors' Benefit turndown for senior couples

DESCRIPTION

The level of previous years' family net income above which the Newfoundland Low-Income Seniors' Benefit begins to be paid at a lower rate for senior couples (both at least 65 years old). If family net income exceeds this amount, the Newfoundland Low Income Seniors' Benefit will be reduced by the reduction rate NFSBCRR. The calculated benefit is then split equally between the two seniors in the couple and saved in the variable imigist.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00            --     Not in Effect
ba92.mpr:     0.00            --     Not in Effect
```

```
ba93.mpr:    0.00            --     Not in Effect
ba94.mpr:    0.00            --     Not in Effect
ba95.mpr:    0.00            --     Not in Effect
ba96.mpr:    0.00            --     Not in Effect
ba97.mpr:    0.00            --     Not in Effect
ba98.mpr:    0.00            --     Not in Effect
ba99.mpr:    12000.00        --     Newfoundland Budget 1999,
                             page 23
ba00.mpr:    12000.00       0.0%    Federal Income Tax NFLD -
                             2000
ba01.mpr:    14000.00       16.7%   NFLD Budget Speech 2001 -
                             page 24
ba02.mpr:    14000.00       0.0%    Federal Income Tax NFLD -
                             2002
ba03.mpr:    14000.00       0.0%    Federal Income Tax NFLD -
                             2003
ba04.mpr:    14406.00       2.9%    Newfoundland Department of
                             Finance
ba05.mpr:    14608.00       1.4%    Newfoundland Budget 2005 -
                             News Release 03/21/05
ba06.mpr:    15032.00       2.9%    Newfoundland Seniors'
                             Benefit Regulation 84/06
ba07.mpr:    25000.00       66.3%   Newfoundland Department of
                             Finance
ba08.mpr:    25514.47       2.1%    Grown from ba07.mpr using
                             CPINF=1.020579
ba09.mpr:    26048.00       2.1%    Grown from ba08.mpr using
                             CPINF=1.020911
ba10.mpr:    26562.47       2.0%    Grown from ba09.mpr using
                             CPINF=1.019751
ba11.mpr:    27096.00       2.0%    Grown from ba10.mpr using
                             CPINF=1.020086
ba12.mpr:    27648.60       2.0%    Grown from ba11.mpr using
                             CPINF=1.020394
```

NFSBRR   NFLD Low-Income Seniors' Benefit reduction rate

DESCRIPTION

This is the reduction rate used in the calculation of the Newfoundland Low-Income Seniors'
Benefit for single seniors and seniors married to non-seniors, which was introduced in 1999.
This benefit will be reduced by NFSBRR for each dollar of previous years' net income over
NFSBTD.

CROSS REFERENCE

Function　　　　**Description**

gist　　　　　　　Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.00000	--	Not in Effect
ba98.mpr:	0.00000	--	Not in Effect
ba99.mpr:	0.02500	--	Newfoundland Budget 1999, page 23
ba00.mpr:	0.02500	0.0%	Federal Income Tax NFLD – 2000
ba01.mpr:	0.05000	100.0%	NFLD Budget Speech 2001
ba02.mpr:	0.05000	0.0%	Federal Income Tax NFLD – 2002
ba03.mpr:	0.05833	16.7%	Federal Income Tax NFLD – 2003
ba04.mpr:	0.05833	0.0%	Newfoundland Department of Finance
ba05.mpr:	0.05833	0.0%	Newfoundland Budget 2005 – News Release 03/21/05
ba06.mpr:	0.05833	0.0%	Newfoundland Seniors' Benefit Regulation 84/06
ba07.mpr:	0.05833	0.0%	Newfoundland Department of Finance
ba08.mpr:	0.05833	0.0%	Copied from ba07.mpr
ba09.mpr:	0.05833	0.0%	Copied from ba08.mpr
ba10.mpr:	0.05833	0.0%	Copied from ba09.mpr
ba11.mpr:	0.05833	0.0%	Copied from ba10.mpr
ba12.mpr:	0.05833	0.0%	Copied from ba11.mpr

DESCRIPTION

The level of previous years' net income above which the Newfoundland Low-Income Seniors' Benefit begins to be paid at a lower rate for single seniors and seniors married to non-seniors. If net income exceeds this amount, the Newfoundland Low Income Seniors' Benefit will be reduced by the reduction rate NFSBRR.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	0.00	--	Not in Effect
ba99.mpr:	12000.00	--	Newfoundland Budget 1999, page 23
ba00.mpr:	12000.00	0.0%	Federal Income Tax NFLD - 2000
ba01.mpr:	14000.00	16.7%	NFLD Budget Speech 2001 - page 24
ba02.mpr:	14000.00	0.0%	Federal Income Tax NFLD - 2002
ba03.mpr:	14000.00	0.0%	Federal Income Tax NFLD - 2003

```
ba04.mpr:    14406.00     2.9%   Newfoundland Budget 2004 -
                                 News Release NLIS 4
ba05.mpr:    14608.00     1.4%   Newfoundland Budget 2005 -
                                 News Release 03/21/05
ba06.mpr:    15032.00     2.9%   Newfoundland Seniors'
                                 Benefit Regulation 84/06
ba07.mpr:    15032.00     0.0%   Newfoundland Department of
                                 Finance
ba08.mpr:    15341.34     2.1%   Grown from ba07.mpr using
                                 CPINF=1.020579
ba09.mpr:    15662.14     2.1%   Grown from ba08.mpr using
                                 CPINF=1.020911
ba10.mpr:    15971.48     2.0%   Grown from ba09.mpr using
                                 CPINF=1.019751
ba11.mpr:    16292.28     2.0%   Grown from ba10.mpr using
                                 CPINF=1.020086
ba12.mpr:    16624.54     2.0%   Grown from ba11.mpr using
                                 CPINF=1.020394
```

NHEATFLG Newfoundland home heating fuel rebate activation flag

DESCRIPTION

When NHEATFLG is turned on, eligible households will receive a home heating fuel rebate (NHEATREB) from the Newfoundland government for assistance with heating fuel expenses. 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 NHEATTD, and the rebate is reduced for incomes between NHEATTD and NHEATPO, with a minimum rebate of NHEATMIN to eligible households with incomes less than NHEATPO. Households that use electricity or wood as the primary heat source are not eligible for the rebate. The value of the rebate is held in impheatr.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	1	--	Newfoundland Ministry of Finance News Release - Jan. 17, 2001
ba02.mpr:	0	--	Not in effect
ba03.mpr:	1	--	Nfld Budget 2003
ba04.mpr:	1	--	NL - NW2004/11/01 - News Release
ba05.mpr:	1	--	NLIS 8 - October 21, 2005 - News Release
ba06.mpr:	0	--	Not in effect
ba07.mpr:	1	--	Newfoundland and Labrador: NW2006/12/15
ba08.mpr:	0	--	Not in effect
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

NHEATINC   Newfoundland home heating fuel rebate - income test flag

DESCRIPTION

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.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	1	--	NLIS 8 - October 21, 2005 - News Release
ba06.mpr:	0	--	Not in effect
ba07.mpr:	1	--	Newfoundland and Labrador: NW2006/12/15
ba08.mpr:	0	--	Not in effect
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	100.00	--	NLIS 8 - October 21, 2005 – News Release
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	100.00	--	Newfoundland and Labrador: NW2006/12/15
ba08.mpr:	0.00	--	Not in effect

```
ba09.mpr:     0.00              --     Grown from ba08.mpr using
                             NONE=1.0000
ba10.mpr:     0.00              --     Grown from ba09.mpr using
                             NONE=1.0000
ba11.mpr:     0.00              --     Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:     0.00              --     Grown from ba11.mpr using
                             NONE=1.0000
```

NHEATPO   Newfoundland home heating fuel rebate family income phase out

DESCRIPTION

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).

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect

```
ba00.mpr:     0.00            --    Not in effect
ba01.mpr:     0.00            --    Not in effect
ba02.mpr:     0.00            --    Not in effect
ba03.mpr:     0.00            --    Not in effect
ba04.mpr:     0.00            --    Not in effect
ba05.mpr:     30000.00        --    NLIS 8 - October 21, 2005 -
                                    News Release
ba06.mpr:     0.00            --    Not in effect
ba07.mpr:     30000.00        --    Newfoundland and Labrador:
                                    NW2006/12/15
ba08.mpr:     0.00            --    Not in effect
ba09.mpr:     0.00            --    Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:     0.00            --    Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:     0.00            --    Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:     0.00            --    Grown from ba11.mpr using
                                    NONE=1.0000
```

NHEATREB   Newfoundland home heating fuel rebate amount

DESCRIPTION

When NHEATFLG is turned on, eligible households will receive this amount as a home heating fuel rebate from the Newfoundland government for assistance with heating fuel expenses. 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. Households that use electricity or wood as the primary heat source are not eligible for the rebate. The value of the rebate is held in impheatr.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

Value Growth Source

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	100.00	--	Newfoundland Ministry of Finance News Release - Jan. 17, 2001
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	100.00	--	Nfld Budget 2003
ba04.mpr:	250.00	150.0%	NL - NW2004/11/01 - News Release
ba05.mpr:	400.00	60.0%	NLIS 8 - October 21, 2005 - News Release
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	200.00	--	Newfoundland and Labrador: NW2006/12/15
ba08.mpr:	0.00	--	Not in effect
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

NHEATRR   Newfoundland home heating fuel rebate reduction rate

DESCRIPTION

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.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.05300	--	NLIS 8 - October 21, 2005 - News Release
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.01300	--	Newfoundland and Labrador: NW2006/12/15
ba08.mpr:	0.00000	--	Not in effect
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

NHEATSAFLG Newfoundland home heating fuel rebate - SA recipients eligible

DESCRIPTION

When NHEATSAFLG is turned on, the Newfoundland Home Heating Credit is payable to people who receive social assistance (imisa) in addition to those receiving Newfoundland and Labrador Child Benefit, Newfoundland and Labrador HST credit or the Newfoundland and Labrador Seniors' Benefit.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	1	--	Nfld Budget 2003
ba04.mpr:	1	--	NL - NW2004/11/01 - News Release
ba05.mpr:	1	--	NLIS 8 - October 21, 2005 - News Release
ba06.mpr:	0	--	Not in effect

```
       ba07.mpr:     1                   --     Newfoundland and Labrador:
                                                NW2006/12/15
       ba08.mpr:     0                   --     Not in effect
       ba09.mpr:     0                   --     Copied from ba08.mpr
       ba10.mpr:     0                   --     Copied from ba09.mpr
       ba11.mpr:     0                   --     Copied from ba10.mpr
       ba12.mpr:     0                   --     Copied from ba11.mpr
```

NHEATTD   Newfoundland home heating fuel rebate family income turndown

DESCRIPTION

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).

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect

```
ba00.mpr:     0.00              --    Not in effect
ba01.mpr:     0.00              --    Not in effect
ba02.mpr:     0.00              --    Not in effect
ba03.mpr:     0.00              --    Not in effect
ba04.mpr:     0.00              --    Not in effect
ba05.mpr:     22500.00          --    NLIS 8 - October 21, 2005 -
                                      News Release
ba06.mpr:     0.00              --    Not in effect
ba07.mpr:     22500.00          --    Newfoundland and Labrador:
                                      NW2006/12/15
ba08.mpr:     0.00              --    Not in effect
ba09.mpr:     0.00              --    Grown from ba08.mpr using
                                      NONE=1.0000
ba10.mpr:     0.00              --    Grown from ba09.mpr using
                                      NONE=1.0000
ba11.mpr:     0.00              --    Grown from ba10.mpr using
                                      NONE=1.0000
ba12.mpr:     0.00              --    Grown from ba11.mpr using
                                      NONE=1.0000
```

NLITRF   NFLD low income tax reduction family maximum

DESCRIPTION

This is the maximum amount for the Newfoundland and Labrador low income tax reduction for families, including couples, couples with kids and single parent families.

Announced in the 2004 budget, the maximum Low Income Tax Reduction for families is equal to this amount, and then reduced for family net income over NLITRFIT at a rate of NLITRRR. The reduction cannot be more than taxes owing. It is assigned to the spouse with the higher net income, but can be split amongst spouses. The variable imptr contains the value of the calculated low income tax reduction.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	464.00	--	Federal Income Tax Form NL428 - 2005
ba06.mpr:	464.00	0.0%	Federal Income Tax Form NL428 - 2006
ba07.mpr:	464.00	0.0%	Copied from ba06.mpr
ba08.mpr:	464.00	0.0%	Copied from ba07.mpr
ba09.mpr:	464.00	0.0%	Copied from ba08.mpr
ba10.mpr:	464.00	0.0%	Copied from ba09.mpr
ba11.mpr:	464.00	0.0%	Copied from ba10.mpr
ba12.mpr:	464.00	0.0%	Copied from ba11.mpr

NLITRFIT   NFLD low income tax reduction family income threshold

DESCRIPTION

This is the income threshold for the Newfoundland and Labrador low income tax reduction for families.

Eligible filers will have their maximum low income tax reduction (NLITRF) reduced if their family net income is greater than this amount. The reduction will be reduced by NLITRRR of the income exceeding the threshold. The reduction cannot be more than taxes owing. It is assigned to the spouse with the higher net income but can be split amongst spouses. The variable imptr contains the calculated value of the low income tax reduction.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	19000.00	--	Federal Income Tax Form NL428 - 2005
ba06.mpr:	19000.00	0.0%	Federal Income Tax Form NL428 - 2006
ba07.mpr:	21000.00	10.5%	Newfoundland and Labrador 2007 Budget Speech
ba08.mpr:	21432.16	2.1%	Grown from ba07.mpr using CPINF=1.020579
ba09.mpr:	21880.33	2.1%	Grown from ba08.mpr using CPINF=1.020911
ba10.mpr:	22312.49	2.0%	Grown from ba09.mpr using CPINF=1.019751
ba11.mpr:	22760.66	2.0%	Grown from ba10.mpr using CPINF=1.020086

```
    ba12.mpr:      23224.84      2.0%    Grown from ba11.mpr using
                                         CPINF=1.020394
```

NLITRRR   NFLD low income tax reduction credit reduction rate

DESCRIPTION

This is the reduction rate for the Newfoundland and Labrador low income tax reduction.

Announced in the 2004 budget, the maximum Low Income Tax Reduction is equal to a maximum amount (NLITRS for single, NLITRF for families), which is then reduced for net income over NLITRSIT for single or family net income over NLITRFIT for families, at this reduction rate. The reduction cannot be more than taxes owing. The variable imptr contains the value of the calculated low income tax reduction.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
  ba91.mpr:       0.00000        --    Not in effect
  ba92.mpr:       0.00000        --    Not in effect
  ba93.mpr:       0.00000        --    Not in effect
  ba94.mpr:       0.00000        --    Not in effect
  ba95.mpr:       0.00000        --    Not in effect
  ba96.mpr:       0.00000        --    Not in effect
  ba97.mpr:       0.00000        --    Not in effect
  ba98.mpr:       0.00000        --    Not in effect
  ba99.mpr:       0.00000        --    Not in effect
  ba00.mpr:       0.00000        --    Not in effect
  ba01.mpr:       0.00000        --    Not in effect
  ba02.mpr:       0.00000        --    Not in effect
  ba03.mpr:       0.00000        --    Not in effect
```

```
ba04.mpr:     0.00000       --      Not in effect
ba05.mpr:     0.16000       --      Federal Income Tax Form
                        NL428 - 2005
ba06.mpr:     0.16000      0.0%    Federal Income Tax Form
                        NL428 - 2006
ba07.mpr:     0.16000      0.0%    Copied from ba06.mpr
ba08.mpr:     0.16000      0.0%    Copied from ba07.mpr
ba09.mpr:     0.16000      0.0%    Copied from ba08.mpr
ba10.mpr:     0.16000      0.0%    Copied from ba09.mpr
ba11.mpr:     0.16000      0.0%    Copied from ba10.mpr
ba12.mpr:     0.16000      0.0%    Copied from ba11.mpr
```

NLITRS   NFLD low income tax reduction single maximum

DESCRIPTION

This is the maximum amount for the Newfoundland and Labrador low income tax reduction for single persons without dependents.

Announced in the 2004 budget, the maximum Low Income Tax Reduction for single persons is equal to this amount, and then reduced for net income over NLITRSIT at a rate of NLITRRR. The reduction cannot be more than taxes owing. The variable imptr contains the value of the calculated low income tax reduction.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00          --      Not in effect
ba92.mpr:     0.00          --      Not in effect
ba93.mpr:     0.00          --      Not in effect
ba94.mpr:     0.00          --      Not in effect
```

```
ba95.mpr:    0.00         --    Not in effect
ba96.mpr:    0.00         --    Not in effect
ba97.mpr:    0.00         --    Not in effect
ba98.mpr:    0.00         --    Not in effect
ba99.mpr:    0.00         --    Not in effect
ba00.mpr:    0.00         --    Not in effect
ba01.mpr:    0.00         --    Not in effect
ba02.mpr:    0.00         --    Not in effect
ba03.mpr:    0.00         --    Not in effect
ba04.mpr:    0.00         --    Not in effect
ba05.mpr:  416.00         --    Federal Income Tax Form
                            NL428 - 2005
ba06.mpr:  416.00        0.0%   Federal Income Tax Form
                            NL428 - 2006
ba07.mpr:  416.00        0.0%   Copied from ba06.mpr
ba08.mpr:  416.00        0.0%   Copied from ba07.mpr
ba09.mpr:  416.00        0.0%   Copied from ba08.mpr
ba10.mpr:  416.00        0.0%   Copied from ba09.mpr
ba11.mpr:  416.00        0.0%   Copied from ba10.mpr
ba12.mpr:  416.00        0.0%   Copied from ba11.mpr
```

NLITRSIT   NFLD low income tax reduction single income threshold

DESCRIPTION

This is the income threshold for the Newfoundland and Labrador low income tax reduction for single persons without dependents.

Eligible filers will have their maximum low income tax reduction (NLITRS) reduced if their net income is greater than this amount. The reduction will be reduced by NLITRRR of the income exceeding the threshold. The reduction cannot be more than taxes owing. The variable imptr contains the calculated value of the low income tax reduction.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	12000.00	--	Federal Income Tax Form NL428 – 2005
ba06.mpr:	12000.00	0.0%	Federal Income Tax Form NL428 – 2006
ba07.mpr:	13000.00	8.3%	Newfoundland and Labrador 2007 Budget Speech
ba08.mpr:	13267.53	2.1%	Grown from ba07.mpr using CPINF=1.020579
ba09.mpr:	13544.97	2.1%	Grown from ba08.mpr using CPINF=1.020911
ba10.mpr:	13812.50	2.0%	Grown from ba09.mpr using CPINF=1.019751
ba11.mpr:	14089.94	2.0%	Grown from ba10.mpr using CPINF=1.020086
ba12.mpr:	14377.29	2.0%	Grown from ba11.mpr using CPINF=1.020394

NLVCMAX   Maximum NFLD labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Newfoundland labour sponsored funds tax credit (implvctc). The credit is derived as a proportion NLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value NLVCMAX.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	750.00	--	Newfoundland and Labrador Income tax - Line 56
ba06.mpr:	750.00	0.0%	Payroll Deductions Formulas 2006 - T4127
ba07.mpr:	750.00	0.0%	Payroll Deductions Formulas 2007 - T4127
ba08.mpr:	750.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	750.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	750.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	750.00	0.0%	Grown from ba10.mpr using NONE=1.0000

```
ba12.mpr:      750.00        0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

NLVCRT   Percent of NFLD labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Newfoundland labour sponsored funds tax credit (implvctc). The credit is derived as a proportion NLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value NLVCMAX.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.15000	--	Newfoundland and Labrador Income tax - Line 56

```
   ba06.mpr:     0.15000      0.0%   Payroll Deductions Formulas
                                     2006 - T4127
   ba07.mpr:     0.15000      0.0%   Payroll Deductions Formulas
                                     2007 - T4127
   ba08.mpr:     0.15000      0.0%   Copied from ba07.mpr
   ba09.mpr:     0.15000      0.0%   Copied from ba08.mpr
   ba10.mpr:     0.15000      0.0%   Copied from ba09.mpr
   ba11.mpr:     0.15000      0.0%   Copied from ba10.mpr
   ba12.mpr:     0.15000      0.0%   Copied from ba11.mpr
```

NMAXDX   NFLD Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum Newfoundland non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoth). The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
   ba91.mpr:     0.00          --   Not in effect
   ba92.mpr:     0.00          --   Not in effect
   ba93.mpr:     0.00          --   Not in effect
   ba94.mpr:     0.00          --   Not in effect
   ba95.mpr:     0.00          --   Not in effect
   ba96.mpr:     0.00          --   Not in effect
   ba97.mpr:     0.00          --   Not in effect
   ba98.mpr:     0.00          --   Not in effect
   ba99.mpr:     0.00          --   Not in effect
```

```
ba00.mpr:    0.00         --     Not in effect
ba01.mpr:    4233.00       --     Federal Income Tax NFLD -
                                 2001
ba02.mpr:    4233.00      0.0%   Federal Income Tax Form
                                 NL428 - 2002
ba03.mpr:    5000.00     18.1%   Federal Income Tax Form
                                 NL428 - 2003
ba04.mpr:    5000.00      0.0%   Federal Income Tax Form
                                 NL428 - 2004
ba05.mpr:    5000.00      0.0%   Federal Income Tax Form
                                 NL428 - 2005
ba06.mpr:    5000.00      0.0%   Federal Income Tax Form
                                 NL428 - 2006
ba07.mpr:    5050.00      1.0%   Newfoundland and Labrador
                                 Budget 2007 - Tax
ba08.mpr:    5153.92      2.1%   Grown from ba07.mpr using
                                 CPINF=1.020579
ba09.mpr:    5261.69      2.1%   Grown from ba08.mpr using
                                 CPINF=1.020911
ba10.mpr:    5365.61      2.0%   Grown from ba09.mpr using
                                 CPINF=1.019751
ba11.mpr:    5473.38      2.0%   Grown from ba10.mpr using
                                 CPINF=1.020086
ba12.mpr:    5585.00      2.0%   Grown from ba11.mpr using
                                 CPINF=1.020394
```

NMAXET   NFLD maximum on transfer of education and tuition amount

DESCRIPTION

The maximum dollar amount of the combined Newfoundland Education and Tuition Tax Credits that may be transferred between spouses or from a dependent to a supporting parent. The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	5000.00	--	Federal Income Tax NF(S11) - 2001
ba02.mpr:	5000.00	0.0%	Federal Income Tax Form NL(S11) - 2002
ba03.mpr:	5000.00	0.0%	Federal Income Tax Form NL(S11) - 2003
ba04.mpr:	5000.00	0.0%	Federal Income Tax Form NL(S11) - 2004
ba05.mpr:	5000.00	0.0%	Federal Income Tax Form NL(S11) - 2005
ba06.mpr:	5000.00	0.0%	Federal Income Tax Form NL(S11) - 2006
ba07.mpr:	5000.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	5000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	5000.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	5000.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	5000.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	5000.00	0.0%	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

This parameter contains the annual amount for the Newfoundland and Labrador Mother-Baby Nutrition Supplement, which is the amount per child under age 1 to be given to families with net incomes less that NCBPO. The Mother-Baby Nutrition Supplement begins in July 2002. The value of the supplement is saved in the variable imnmbns and added to impfp (provincial family programs).

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect

```
ba01.mpr:     0.00              --      Not in effect
ba02.mpr:   495.00              --      Your Canada Child Tax
                            Benefit - Guide T4114 (July 02)
ba03.mpr:   495.00            0.0%   Your Canada Child Tax
                            Benefit - Guide T4114 (July 03)
ba04.mpr:   495.00            0.0%   Your Canada Child Tax
                            Benefit - Guide T4114 (July 04)
ba05.mpr:   495.00            0.0%   Your Canada Child Tax
                            Benefit - Guide T4114 (July 05)
ba06.mpr:   495.00            0.0%   Your Canada Child Tax
                            Benefit - Guide T4114 (July 06)
ba07.mpr:   660.00           33.3%   Newfoundland and Labrador
                            2007 Budget Speech
ba08.mpr:   660.00            0.0%   Grown from ba07.mpr using
                            DEFAULT=1.0000
ba09.mpr:   660.00            0.0%   Grown from ba08.mpr using
                            DEFAULT=1.0000
ba10.mpr:   660.00            0.0%   Grown from ba09.mpr using
                            DEFAULT=1.0000
ba11.mpr:   660.00            0.0%   Grown from ba10.mpr using
                            DEFAULT=1.0000
ba12.mpr:   660.00            0.0%   Grown from ba11.mpr using
                            DEFAULT=1.0000
```

NMBNSEXT   Nfld. Mother-Baby Nutrition Supplement newborn extra benefit

DESCRIPTION

This parameter contains the amount of the newborn extra benefit as part of the
Newfoundland and Labrador Mother-Baby Nutrition Supplement. The newborn extra benefit
is to be given to families, who are eligible for the Mother-Baby Nutrition Supplement, at the
time of the birth of their child. The Mother-Baby Nutrition Supplement newborn extra
benefit begins in July 2004.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	90.00	--	Newfoundland and Labrador Budget 2004 Speech, page 18
ba05.mpr:	90.00	0.0%	Newfoundland and Labrador Budget 2004 Speech, page 18
ba06.mpr:	90.00	0.0%	NL Department of Human Resources and Employment
ba07.mpr:	90.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	90.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	90.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	90.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	90.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	90.00	0.0%	Grown from ba11.mpr using NONE=1.0000

NMBNSEXTP Nfld. Mother-Baby Nutrition Supplement newborn extra benefit for 1st half of year

DESCRIPTION

This parameter contains the amount of the newborn extra benefit as part of the Newfoundland and Labrador Mother-Baby Nutrition Supplement. The newborn extra benefit is to be given to families, who are eligible for the Mother-Baby Nutrition Supplement, at the time of the birth of their child. The Mother-Baby Nutrition Supplement newborn extra benefit begins in July 2004.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect

```
ba00.mpr:     0.00              --     Not in effect
ba01.mpr:     0.00              --     Not in effect
ba02.mpr:     0.00              --     Not in effect
ba03.mpr:     0.00              --     Not in effect
ba04.mpr:     0.00              --     Not in effect
ba05.mpr:    90.00              --     Newfoundland and Labrador
                              Budget 2004 Speech, page 18
ba06.mpr:    90.00             0.0%    Newfoundland and Labrador
                              Budget 2004 Speech, page 18
ba07.mpr:    90.00             0.0%    NL Department of Human
                              Resources and Employment
ba08.mpr:    90.00             0.0%    Grown from ba07.mpr using
                              NONE=1.0000
ba09.mpr:    90.00             0.0%    Grown from ba08.mpr using
                              NONE=1.0000
ba10.mpr:    90.00             0.0%    Grown from ba09.mpr using
                              NONE=1.0000
ba11.mpr:    90.00             0.0%    Grown from ba10.mpr using
                              NONE=1.0000
ba12.mpr:    90.00             0.0%    Grown from ba11.mpr using
                              NONE=1.0000
```

NMBNSP   Nfld. Mother-Baby Nutrition Supplement for 1st half of year

DESCRIPTION

This parameter contains the annual amount for the Newfoundland and Labrador Mother-Baby Nutrition Supplement, which is the amount per child under age 1 to be given to families with net incomes less that NCBPO. The Mother-Baby Nutrition Supplement begins in July 2002. The value of the supplement is saved in the variable imnmbns and added to impfp (provincial family programs).

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	495.00	--	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba04.mpr:	495.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba05.mpr:	495.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba06.mpr:	495.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba07.mpr:	495.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 06)
ba08.mpr:	660.00	33.3%	Newfoundland and Labrador 2007 Budget Speech
ba09.mpr:	660.00	0.0%	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	660.00	0.0%	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	660.00	0.0%	Grown from ba10.mpr using DEFAULT=1.0000

```
ba12.mpr:      660.00          0.0%   Grown from ba11.mpr using
                                       DEFAULT=1.0000
```

NMEDALL   NFLD Medical allowance maximum lower limit

DESCRIPTION

Newfoundland and Labrador allowable medical expenses are calculated as actual expenses
(idmedgro) less either NMEDANF percent of net income, or NMEDALL, whichever is less.
The calculated allowable expense is saved in impmeda. The provincial non-refundable
medical expense tax credit (impmedtc) is calculated as impmeda times NPNTCR. It is only
calculated when NTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	1614.00	--	Federal Income Tax NF428 – 2001
ba02.mpr:	1614.00	0.0%	Federal Income Tax NL428 – 2002

```
ba03.mpr:     1614.00      0.0%   Federal Income Tax NL428 -
                                  2003
ba04.mpr:     1614.00      0.0%   Federal Income Tax Form
                                  NL428 - 2004
ba05.mpr:     1614.00      0.0%   Federal Income Tax Form
                                  NL428 - 2005
ba06.mpr:     1614.00      0.0%   Federal Income Tax Form
                                  NL428 - 2006
ba07.mpr:     1630.00      1.0%   Newfoundland and Labrador
                                  Budget 2007 - Tax
ba08.mpr:     1663.54      2.1%   Grown from ba07.mpr using
                                  CPINF=1.020579
ba09.mpr:     1698.33      2.1%   Grown from ba08.mpr using
                                  CPINF=1.020911
ba10.mpr:     1731.87      2.0%   Grown from ba09.mpr using
                                  CPINF=1.019751
ba11.mpr:     1766.66      2.0%   Grown from ba10.mpr using
                                  CPINF=1.020086
ba12.mpr:     1802.69      2.0%   Grown from ba11.mpr using
                                  CPINF=1.020394
```

NMEDANF   NFLD Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either NMEDANF percent
of net income, or NMEDALL, whichever is less. The Newfoundland and Labrador non-
refundable medical expense tax credit is only calculated when NTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.03000	--	Federal Income Tax NF428 – 2001
ba02.mpr:	0.03000	0.0%	Federal Income Tax NL428 – 2002
ba03.mpr:	0.03000	0.0%	Federal Income Tax NL428 – 2002
ba04.mpr:	0.03000	0.0%	Federal Income Tax Form NL428 – 2004
ba05.mpr:	0.03000	0.0%	Federal Income Tax Form NL428 – 2005
ba06.mpr:	0.03000	0.0%	Federal Income Tax Form NL428 – 2006
ba07.mpr:	0.03000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.03000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.03000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.03000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.03000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.03000	0.0%	Copied from ba11.mpr

NMXM   NFLD married amount

DESCRIPTION

This parameter represents the married tax credit when Newfoundland tax is calculated as a tax on taxable income. It is only used when NTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	6055.00	--	Federal Income Tax NF428 - 2001
ba02.mpr:	6055.00	0.0%	Federal Income Tax Form NL428 - 2002
ba03.mpr:	6055.00	0.0%	Federal Income Tax Form NL428 - 2003
ba04.mpr:	6055.00	0.0%	Federal Income Tax Form NL428 - 2004
ba05.mpr:	6055.00	0.0%	Federal Income Tax Form NL428 - 2005
ba06.mpr:	6055.00	0.0%	Federal Income Tax Form NL428 - 2006
ba07.mpr:	6116.00	1.0%	Newfoundland and Labrador Budget 2007 - Tax
ba08.mpr:	6241.86	2.1%	Grown from ba07.mpr using CPINF=1.020579
ba09.mpr:	6372.38	2.1%	Grown from ba08.mpr using CPINF=1.020911
ba10.mpr:	6498.24	2.0%	Grown from ba09.mpr using CPINF=1.019751

```
ba11.mpr:    6628.76      2.0%   Grown from ba10.mpr using
                                 CPINF=1.020086
ba12.mpr:    6763.95      2.0%   Grown from ba11.mpr using
                                 CPINF=1.020394
```

NMXMT   NFLD married amount turndown level

DESCRIPTION

This parameter represents the provincial married exemption turndown when Newfoundland
tax is calculated as a tax on taxable income. It is only used when NTXFLG is set to 1. The
reduction is calculated as the dependant's net income less the turndown NMXMT.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	606.00	--	Federal Income Tax NF428 – 2001
ba02.mpr:	606.00	0.0%	Federal Income Tax Form NL428 – 2002

```
ba03.mpr:      606.00        0.0%   Federal Income Tax Form
                             NL428 - 2003
ba04.mpr:      606.00        0.0%   Federal Income Tax Form
                             NL428 - 2004
ba05.mpr:      606.00        0.0%   Federal Income Tax Form
                             NL428 - 2005
ba06.mpr:      606.00        0.0%   Federal Income Tax Form
                             NL428 - 2006
ba07.mpr:      612.00        1.0%   Newfoundland and Labrador
                             Budget 2007 - Tax
ba08.mpr:      624.59        2.1%   Grown from ba07.mpr using
                             CPINF=1.020579
ba09.mpr:      637.65        2.1%   Grown from ba08.mpr using
                             CPINF=1.020911
ba10.mpr:      650.24        2.0%   Grown from ba09.mpr using
                             CPINF=1.019751
ba11.mpr:      663.30        2.0%   Grown from ba10.mpr using
                             CPINF=1.020086
ba12.mpr:      676.83        2.0%   Grown from ba11.mpr using
                             CPINF=1.020394
```

NODISTC   NFLD Maximum infirm dependent 18 or older tax credit

DESCRIPTION

This parameter is the amount which can be claimed for the Newfoundland and Labrador non-refundable tax credit for infirm dependents aged 18 and over if the filer has already claimed an amount for disabled dependents (idothpe). Note that the model assumes that there is only one disabled dependent. The parameter is only used when a provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	2353.00	--	Federal Income Tax Form NF428 - 2001
ba02.mpr:	2353.00	0.0%	Federal Income Tax NL428 - 2002
ba03.mpr:	2353.00	0.0%	Federal Income Tax Form NL428 - 2003
ba04.mpr:	2353.00	0.0%	Federal Income Tax Form NL428 - 2004
ba05.mpr:	2353.00	0.0%	Federal Income Tax Form NL428 - 2005
ba06.mpr:	2353.00	0.0%	Federal Income Tax Form NL428 - 2006
ba07.mpr:	2377.00	1.0%	Newfoundland and Labrador Budget 2007 - Tax
ba08.mpr:	2425.92	2.1%	Grown from ba07.mpr using CPINF=1.020579
ba09.mpr:	2476.65	2.1%	Grown from ba08.mpr using CPINF=1.020911
ba10.mpr:	2525.57	2.0%	Grown from ba09.mpr using CPINF=1.019751
ba11.mpr:	2576.30	2.0%	Grown from ba10.mpr using CPINF=1.020086
ba12.mpr:	2628.84	2.0%	Grown from ba11.mpr using CPINF=1.020394

DESCRIPTION

This single parameter sets the tax credit rate for all of the non-refundable tax credits in Newfoundland. Each tax credit is calculated separately and summed for a total credit. The parameter is only used when a provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.10570	--	Federal Income Tax NF428 – 2001
ba02.mpr:	0.10570	0.0%	Federal Income Tax Form NL428 – 2002
ba03.mpr:	0.10570	0.0%	Federal Income Tax Form NL428 – 2003
ba04.mpr:	0.10570	0.0%	Federal Income Tax Form NL428 – 2004
ba05.mpr:	0.10570	0.0%	Federal Income Tax Form NL428 – 2005

```
ba06.mpr:     0.10570      0.0%    Federal Income Tax Form
                                   NL428 - 2006
ba07.mpr:     0.09640     -8.8%    Newfoundland and Labrador
                                   Budget 2007 - Tax
ba08.mpr:     0.08700     -9.8%    Newfoundland and Labrador
                                   Budget 2007 - Tax
ba09.mpr:     0.08700      0.0%    Copied from ba08.mpr
ba10.mpr:     0.08700      0.0%    Copied from ba09.mpr
ba11.mpr:     0.08700      0.0%    Copied from ba10.mpr
ba12.mpr:     0.08700      0.0%    Copied from ba11.mpr
```

NPTC   Newfoundland political contribution table [total donations,donation allowed]

DESCRIPTION

This table contains the figures necessary to calculate the Newfoundland Political Contribution Tax Credit. The first column represents the dollar amount of total Newfoundland political contributions (idprvpol) to which the corresponding percentages of the third column are applied in calculating the total allowable Newfoundland Political Contribution Tax Credit. Only the first and third columns of the table need to be specified.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Source

```
 ba91.mpr:     3              [Rows]   Not in Effect
          0        0    0.000
          0       (0)   0.000
          0       (0)   0.000
 ba92.mpr:                    [Same]   Not in Effect
```

```
ba93.mpr:       3           [Rows]   Federal Income Tax T1C
                                     (NFLD) 1993
          0         0     0.750
        100       (75)    0.500
        550      (300)    0.333
ba94.mpr:                   [Same]   Federal Income Tax T1C
                                     (NFLD) 1994
ba95.mpr:                   [Same]   Federal Income Tax T1C
                                     (NFLD) 1995
ba96.mpr:                   [Same]   Federal Income Tax T1C
                                     (NFLD) 1996
ba97.mpr:                   [Same]   Federal Income Tax T1C
                                     (NFLD) 1997
ba98.mpr:                   [Same]   Federal Income Tax T1C
                                     (NFLD) 1998
ba99.mpr:                   [Same]   Federal Income Tax T1C
                                     (NFLD) - 1999
ba00.mpr:                   [Same]   Federal Income Tax Form
                                     NF428 - 2000
ba01.mpr:                   [Same]   Federal Income Tax Form
                                     NF428 - 2001
ba02.mpr:                   [Same]   Federal Income Tax Form
                                     NL428 - 2002
ba03.mpr:                   [Same]   Federal Income Tax Form
                                     NL428 - 2003
ba04.mpr:                   [Same]   Federal Income Tax Form
                                     NL428 - 2004
ba05.mpr:                   [Same]   Federal Income Tax Form
                                     NL428 - 2005
ba06.mpr:                   [Same]   Federal Income Tax Form
                                     NL428 - 2006
ba07.mpr:                   [Same]   Grown from ba06.mpr using
                                     NONE=1.0000
ba08.mpr:                   [Same]   Grown from ba07.mpr using
                                     NONE=1.0000
ba09.mpr:                   [Same]   Grown from ba08.mpr using
                                     NONE=1.0000
ba10.mpr:                   [Same]   Grown from ba09.mpr using
                                     NONE=1.0000
ba11.mpr:                   [Same]   Grown from ba10.mpr using
                                     NONE=1.0000
ba12.mpr:                   [Same]   Grown from ba11.mpr using
                                     NONE=1.0000
```

DESCRIPTION

This is the maximum allowable Newfoundland Political Tax Credit.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	500.00	--	Federal Income Tax T1C (NFLD) 1993
ba94.mpr:	500.00	0.0%	Federal Income Tax T1C (NFLD) 1994
ba95.mpr:	500.00	0.0%	Federal Income Tax T1C (NFLD) 1995
ba96.mpr:	500.00	0.0%	Federal Income Tax T1C (NFLD) 1996
ba97.mpr:	500.00	0.0%	Federal Income Tax T1C (NFLD) 1997
ba98.mpr:	500.00	0.0%	Federal Income Tax T1C (NFLD) 1998
ba99.mpr:	500.00	0.0%	Federal Income Tax T1C (NFLD) – 1999
ba00.mpr:	500.00	0.0%	Federal Income Tax Form NF428 – 2000
ba01.mpr:	500.00	0.0%	Federal Income Tax Form NF428 – 2001
ba02.mpr:	500.00	0.0%	Federal Income Tax Form NL428 – 2002

```
ba03.mpr:      500.00        0.0%   Federal Income Tax Form
                             NL428 - 2003
ba04.mpr:      500.00        0.0%   Federal Income Tax Form
                             NL428 - 2004
ba05.mpr:      500.00        0.0%   Federal Income Tax Form
                             NL428 - 2005
ba06.mpr:      500.00        0.0%   Federal Income Tax Form
                             NL428 - 2006
ba07.mpr:      500.00        0.0%   Grown from ba06.mpr using
                             NONE=1.0000
ba08.mpr:      500.00        0.0%   Grown from ba07.mpr using
                             NONE=1.0000
ba09.mpr:      500.00        0.0%   Grown from ba08.mpr using
                             NONE=1.0000
ba10.mpr:      500.00        0.0%   Grown from ba09.mpr using
                             NONE=1.0000
ba11.mpr:      500.00        0.0%   Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:      500.00        0.0%   Grown from ba11.mpr using
                             NONE=1.0000
```

NPTF   Newfoundland provincial tax fraction

DESCRIPTION

Nova Scotia Basic Provincial Income Tax (imbpt) is calculated as a proportion of Basic Federal Tax using this factor.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.62000	--	Federal Income Tax 1991 (NFLD) - Schedule 1
ba92.mpr:	0.64500	4.0%	Federal Income Tax 1992 (NFLD) - Schedule 1
ba93.mpr:	0.69000	7.0%	Federal Income Tax 1993 (NFLD) - Schedule 1
ba94.mpr:	0.69000	0.0%	Federal Income Tax 1994 (NFLD) - Schedule 1
ba95.mpr:	0.69000	0.0%	Federal Income Tax T1C (NFLD) 1995
ba96.mpr:	0.69000	0.0%	Federal Income Tax T1C (NFLD) 1996
ba97.mpr:	0.69000	0.0%	Federal Income Tax T1C (NFLD) 1997
ba98.mpr:	0.69000	0.0%	Federal Income Tax T1C (NFLD) 1998
ba99.mpr:	0.69000	0.0%	Federal Income Tax T1C (NFLD) - 1999
ba00.mpr:	0.62000	-10.1%	Federal Income Tax Form NF428 - 2000
ba01.mpr:	0.00000	--	Not in effect - Nfld press release
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

DESCRIPTION

This table represents the Newfoundland tax curve used when calculating the tax on taxable income (NTXFLG = 1). The first column represents Taxable Income, the second represents the amount of Basic Provincial Tax payable at that level of taxable income, the third column represents the marginal tax rate for the interval between this and the next value in the table.

Only the first and third columns of the tax table need be specified. The second column is computed by the standard algorithm.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year		Value	Source	
ba91.mpr:		1	[Rows]	Not in effect
	0	0.0000	0.000000	
ba92.mpr:			[Same]	Not in effect
ba93.mpr:			[Same]	Not in effect
ba94.mpr:			[Same]	Not in effect
ba95.mpr:			[Same]	Not in effect
ba96.mpr:			[Same]	Not in effect
ba97.mpr:			[Same]	Not in effect
ba98.mpr:			[Same]	Not in effect
ba99.mpr:			[Same]	Not in effect
ba00.mpr:			[Same]	Not in effect
ba01.mpr:		3	[Rows]	Federal Income Tax NF428 – 2001
	0	0.0000	0.105700	
	29590	(3127.6630)	0.161600	
	59180	(7909.4070)	0.180200	

```
ba02.mpr:                     [Same]   Federal Income Tax NF428 -
                                       2002
ba03.mpr:                     [Same]   Federal Income Tax NF428 -
                                       2003
ba04.mpr:                     [Same]   Federal Income Tax NF428 -
                                       2004
ba05.mpr:                     [Same]   Federal Income Tax NF428 -
                                       2005
ba06.mpr:                     [Same]   Federal Income Tax NF428 -
                                       2006
ba07.mpr:      3              [Rows]   Newfoundland and Labrador
                                       Budget 2007 - Tax
         0      0.0000   0.096400
     29886 (2881.0104)   0.149800
     59180 (7269.2516)   0.172600
ba08.mpr:      3              [Rows]   NL Budget 2007 - Tax Changes
                                       (calculated with indexation 2%)
         0      0.0000   0.087000
     30484 (2652.1080)   0.138000
     60967 (6858.7620)   0.165000
ba09.mpr:      3              [Rows]   Grown from ba08.mpr using
                                       CPINF=1.020911
         0      0.0000   0.087000
     31121 (2707.5270)   0.138000
     62242 (7002.2250)   0.165000
ba10.mpr:      3              [Rows]   Grown from ba09.mpr using
                                       CPINF=1.019751
         0      0.0000   0.087000
     31736 (2761.0320)   0.138000
     63471 (7140.4620)   0.165000
ba11.mpr:      3              [Rows]   Grown from ba10.mpr using
                                       CPINF=1.020086
         0      0.0000   0.087000
     32373 (2816.4510)   0.138000
     64746 (7283.9250)   0.165000
ba12.mpr:      3              [Rows]   Grown from ba11.mpr using
                                       CPINF=1.020394
         0      0.0000   0.087000
     33033 (2873.8710)   0.138000
     66066 (7432.4250)   0.165000
```

DESCRIPTION

Annual lump sum Nova Scotia Special Social Assistance payment payable to applicants receiving between one-third two-thirds maximum GIS. This payment is the same for single pensioners and each eligible pensioner in a married couple.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	146.00	--	HWC 1991 Edition, section 6.1
ba92.mpr:	0.00	--	No longer modeled
ba93.mpr:	0.00	--	No longer modeled
ba94.mpr:	0.00	--	No longer modeled
ba95.mpr:	0.00	--	No longer modeled
ba96.mpr:	0.00	--	No longer modeled
ba97.mpr:	0.00	--	No longer modeled
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000

```
ba09.mpr:     0.00              --     Grown from ba08.mpr using
                         DEFAULT=1.0000
ba10.mpr:     0.00              --     Grown from ba09.mpr using
                         DEFAULT=1.0000
ba11.mpr:     0.00              --     Grown from ba10.mpr using
                         DEFAULT=1.0000
ba12.mpr:     0.00              --     Grown from ba11.mpr using
                         DEFAULT=1.0000
```

NS23   Nova Scotia GIS supplement for 2/3 GIS

DESCRIPTION

Annual lump sum Nova Scotia Special Social Assistance payment payable to applicants
receiving between two-thirds maximum GIS and maximum GIS. This payment is the same
for single pensioners and each eligible pensioner in a married couple.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     197.00              --     HWC 1991 Edition, section
                         6.1
 ba92.mpr:     0.00               --     No longer modeled
 ba93.mpr:     0.00               --     No longer modeled
 ba94.mpr:     0.00               --     No longer modeled
 ba95.mpr:     0.00               --     No longer modeled
 ba96.mpr:     0.00               --     No longer modeled
 ba97.mpr:     0.00               --     No longer modeled
 ba98.mpr:     0.00               --     Not in effect
 ba99.mpr:     0.00               --     Not in effect
 ba00.mpr:     0.00               --     Not in effect
```

```
ba01.mpr:     0.00           --     Not in effect
ba02.mpr:     0.00           --     Not in effect
ba03.mpr:     0.00           --     Not in effect
ba04.mpr:     0.00           --     Not in effect
ba05.mpr:     0.00           --     Not in effect
ba06.mpr:     0.00           --     Not in effect
ba07.mpr:     0.00           --     Not in effect
ba08.mpr:     0.00             --     Grown from ba07.mpr using
                          DEFAULT=1.0000
ba09.mpr:     0.00             --     Grown from ba08.mpr using
                          DEFAULT=1.0000
ba10.mpr:     0.00              --     Grown from ba09.mpr using
                          DEFAULT=1.0000
ba11.mpr:     0.00              --     Grown from ba10.mpr using
                          DEFAULT=1.0000
ba12.mpr:     0.00              --     Grown from ba11.mpr using
                          DEFAULT=1.0000
```

NSCI   Newfoundland provincial tax above which surtax applies

DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of NSF applies.

For Newfoundland, the SPSM calculates provincial surtax (impsur) as NSF percent of provincial taxes (imtxp) above the level NSCI plus NSF2 percent of provincial taxes (imtxp) above the level NSCI2.

Starting in the 2000 taxation year, modifications were made to the calculation of the Newfoundland surtax. See NSF2 and NSCI2.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	7900.00	--	Federal Income Tax T1C (NFLD) 1996
ba97.mpr:	7900.00	0.0%	Federal Income Tax T1C (NFLD) 1997
ba98.mpr:	7900.00	0.0%	Federal Income Tax T1C (NFLD) 1998
ba99.mpr:	7900.00	0.0%	Federal Income Tax T1C (NFLD) - 1999
ba00.mpr:	250.00	-96.8%	Federal Income Tax Form NF428 - 2000
ba01.mpr:	0.00	--	Federal Income Tax Form NF428 - 2001
ba02.mpr:	0.00	--	Federal Income Tax Form NL428 - 2002
ba03.mpr:	0.00	--	Federal Income Tax Form NL428 - 2003
ba04.mpr:	0.00	--	Federal Income Tax Form NL428 - 2004
ba05.mpr:	0.00	--	Federal Income Tax Form NL428 - 2005
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Not in effect
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of NSF2 applies.

For Newfoundland, the SPSM calculates provincial surtax (impsur) as NSF percent of provincial taxes (imtxp) above the level NSCI plus NSF2 percent of provincial taxes (imtxp) above the level NSCI2.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	7050.00	--	Federal Income Tax Form NF428 – 2000
ba01.mpr:	7032.00	-0.3%	Federal Income Tax Form NF428 – 2001
ba02.mpr:	7032.00	0.0%	Federal Income Tax Form NL428 – 2002
ba03.mpr:	7032.00	0.0%	Federal Income Tax Form NL428 – 2003

```
ba04.mpr:     7032.00      0.0%   Federal Income Tax Form
                                  NL428 - 2004
ba05.mpr:     7032.00      0.0%   Federal Income Tax Form
                                  NL428 - 2005
ba06.mpr:     7032.00      0.0%   Federal Income Tax Form
                                  NL428 - 2006
ba07.mpr:     7102.00      1.0%   Newfoundland and Labrador
                                  Budget 2007 - Tax
ba08.mpr:     0.00          --    NL Budget 2007 - Tax Changes
                                  (eliminated)
ba09.mpr:     0.00          --    Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:     0.00          --    Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:     0.00          --    Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:     0.00          --    Grown from ba11.mpr using
                                  NONE=1.0000
```

NSF　　　　　　Newfoundland provincial surtax rate

DESCRIPTION

This is the surtax rate applied to the amount of provincial tax payable above the level NSCI.

For Newfoundland, the SPSM calculates provincial surtax (impsur) as NSF percent of provincial taxes (imtxp) above the level NSCI plus NSF2 percent of provincial taxes (imtxp) above the level NSCI2.

Starting in the 2000 taxation year, modifications were made to the calculation of the Newfoundland surtax. See NSF2 and NSCI2.

CROSS REFERENCE

Function　　　　　**Description**

txnfld　　　　　Compute provincial taxes for Newfoundland

VALUES

NSF2   Newfoundland provincial surtax rate 2

DESCRIPTION

This is the surtax rate applied to the amount of provincial tax payable above the level NSCI2.

For Newfoundland, the SPSM calculates provincial surtax (impsur) as NSF percent of provincial taxes (imtxp) above the level NSCI plus NSF2 percent of provincial taxes (imtxp) above the level NSCI2.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.10000	--	Federal Income Tax Form NF428 - 2000
ba01.mpr:	0.09000	-10.0%	Federal Income Tax Form NF428 - 2001
ba02.mpr:	0.09000	0.0%	Federal Income Tax Form NL428 - 2002
ba03.mpr:	0.09000	0.0%	Federal Income Tax Form NL428 - 2003
ba04.mpr:	0.09000	0.0%	Federal Income Tax Form NL428 - 2004
ba05.mpr:	0.09000	0.0%	Federal Income Tax Form NL428 - 2005
ba06.mpr:	0.09000	0.0%	Federal Income Tax Form NL428 - 2006
ba07.mpr:	0.04500	-50.0%	Newfoundland and Labrador Budget 2007 - Tax

```
ba08.mpr:      0.00000          --      NL Budget 2007 - Tax Changes
                            (eliminated)
ba09.mpr:      0.00000          --      Copied from ba08.mpr
ba10.mpr:      0.00000          --      Copied from ba09.mpr
ba11.mpr:      0.00000          --      Copied from ba10.mpr
ba12.mpr:      0.00000          --      Copied from ba11.mpr
```

NSLT13   Nova Scotia GIS supplement for less than 1/3 GIS

DESCRIPTION

Annual lump sum Nova Scotia Special Social Assistance payment payable to applicants
receiving less than one-third maximum GIS. This payment is the same for single pensioners
and each eligible pensioner in a married couple.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      109.00           --      HWC 1991 Edition, section
                            6.1
ba92.mpr:      0.00             --      No longer modeled
ba93.mpr:      0.00             --      No longer modeled
ba94.mpr:      0.00             --      No longer modeled
ba95.mpr:      0.00             --      No longer modeled
ba96.mpr:      0.00             --      No longer modeled
ba97.mpr:      0.00             --      No longer modeled
ba98.mpr:      0.00             --      Not in effect
ba99.mpr:      0.00             --      Not in effect
ba00.mpr:      0.00             --      Not in effect
ba01.mpr:      0.00             --      Not in effect
ba02.mpr:      0.00             --      Not in effect
```

```
ba03.mpr:     0.00              --     Not in effect
ba04.mpr:     0.00              --     Not in effect
ba05.mpr:     0.00              --     Not in effect
ba06.mpr:     0.00              --     Not in effect
ba07.mpr:     0.00              --     Not in effect
ba08.mpr:     0.00              --     Grown from ba07.mpr using
                        DEFAULT=1.0000
ba09.mpr:     0.00              --     Grown from ba08.mpr using
                        DEFAULT=1.0000
ba10.mpr:     0.00              --     Grown from ba09.mpr using
                        DEFAULT=1.0000
ba11.mpr:     0.00              --     Grown from ba10.mpr using
                        DEFAULT=1.0000
ba12.mpr:     0.00              --     Grown from ba11.mpr using
                        DEFAULT=1.0000
```

NSMAX   Nova Scotia maximum GIS supplement level

DESCRIPTION

Annual lump sum Nova Scotia Special Social Assistance payment payable to applicants
receiving maximum GIS. This payment is the same for single pensioners and each eligible
pensioner in a married couple.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     219.00           --     HWC 1991 Edition, section
                        6.1
ba92.mpr:     0.00             --     No longer modeled
ba93.mpr:     0.00             --     No longer modeled
```

```
ba94.mpr:     0.00          --     No longer modeled
ba95.mpr:     0.00          --     No longer modeled
ba96.mpr:     0.00          --     No longer modeled
ba97.mpr:     0.00          --     No longer modeled
ba98.mpr:     0.00          --     Not in effect
ba99.mpr:     0.00          --     Not in effect
ba00.mpr:     0.00          --     Not in effect
ba01.mpr:     0.00          --     Not in effect
ba02.mpr:     0.00          --     Not in effect
ba03.mpr:     0.00          --     Not in effect
ba04.mpr:     0.00          --     Not in effect
ba05.mpr:     0.00          --     Not in effect
ba06.mpr:     0.00          --     Not in effect
ba07.mpr:     0.00          --     Not in effect
ba08.mpr:     0.00          --     Grown from ba07.mpr using
                          DEFAULT=1.0000
ba09.mpr:     0.00          --     Grown from ba08.mpr using
                          DEFAULT=1.0000
ba10.mpr:     0.00          --     Grown from ba09.mpr using
                          DEFAULT=1.0000
ba11.mpr:     0.00          --     Grown from ba10.mpr using
                          DEFAULT=1.0000
ba12.mpr:     0.00          --     Grown from ba11.mpr using
                          DEFAULT=1.0000
```

NSTCA   NFLD sales tax credit amount for adults

DESCRIPTION

This parameter represents the basic Newfoundland Sales Tax Credit for adults. The total
family sales tax credit (on behalf of the head, spouse and dependants) is reduced by a fraction
(NSTCR) of family net income (head and spouse) exceeding the turndown level (NSTCL).
This parameter is used only if NSTCFLAG is set to 1.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	40.00	--	Nfld 1997 Budget
ba98.mpr:	40.00	0.0%	Implemented 1997, Nfld. Dept. of Finance
ba99.mpr:	40.00	0.0%	Federal Income Tax NFLD – 1999
ba00.mpr:	40.00	0.0%	Federal Income Tax NFLD – 2000
ba01.mpr:	40.00	0.0%	Federal Income Tax NFLD – 2001
ba02.mpr:	40.00	0.0%	Federal Income Tax NL – 2002
ba03.mpr:	40.00	0.0%	T1 General Newfoundland and Labrador 2003
ba04.mpr:	40.00	0.0%	T1 General Newfoundland and Labrador 2004
ba05.mpr:	40.00	0.0%	T1 General Newfoundland and Labrador 2005
ba06.mpr:	40.00	0.0%	RC4210 (E) REV.06 – GST/HST Credit
ba07.mpr:	40.00	0.0%	RC4210 (E) REV.07 – GST/HST Credit
ba08.mpr:	40.00	0.0%	Grown from ba07.mpr using CPIM3=1.000000
ba09.mpr:	40.00	0.0%	Grown from ba08.mpr using CPIM3=1.000000
ba10.mpr:	40.00	0.0%	Grown from ba09.mpr using CPIM3=1.000000
ba11.mpr:	40.00	0.0%	Grown from ba10.mpr using CPIM3=1.000000
ba12.mpr:	40.00	0.0%	Grown from ba11.mpr using CPIM3=1.000000

DESCRIPTION

If NSTCFLAG is set to 1, this amount is claimable for the Newfoundland Sales Tax Credit on behalf of each child under the age of 19 years.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	60.00	--	Nfld 1997 Budget
ba98.mpr:	60.00	0.0%	Implemented 1997, Nfld. Dept. of Finance
ba99.mpr:	60.00	0.0%	Federal Income Tax NFLD - 1999
ba00.mpr:	60.00	0.0%	Federal Income Tax NFLD - 2000
ba01.mpr:	60.00	0.0%	Federal Income Tax NFLD - 2001
ba02.mpr:	60.00	0.0%	Federal Income Tax NL - 2002
ba03.mpr:	60.00	0.0%	T1 General Newfoundland and Labrador 2003
ba04.mpr:	60.00	0.0%	T1 General Newfoundland and Labrador 2004

```
ba05.mpr:     60.00        0.0%   T1 General Newfoundland and
                                  Labrador 2005
ba06.mpr:     60.00        0.0%   RC4210 (E) REV.06 - GST/HST
                                  Credit
ba07.mpr:     60.00        0.0%   RC4210 (E) REV.07 - GST/HST
                                  Credit
ba08.mpr:     60.00        0.0%   Grown from ba07.mpr using
                                  CPIM3=1.000000
ba09.mpr:     60.00        0.0%   Grown from ba08.mpr using
                                  CPIM3=1.000000
ba10.mpr:     60.00        0.0%   Grown from ba09.mpr using
                                  CPIM3=1.000000
ba11.mpr:     60.00        0.0%   Grown from ba10.mpr using
                                  CPIM3=1.000000
ba12.mpr:     60.00        0.0%   Grown from ba11.mpr using
                                  CPIM3=1.000000
```

NSTCFLAG   NFLD sales tax credit activation flag

DESCRIPTION

This parameter is used to control the Newfoundland Sales Tax Credit option. With a value of 1, the credit is calculated, otherwise it is not.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect

DESCRIPTION

The current value of NSTCL is as follows:

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	15000.00	--	Nfld 1997 Budget
ba98.mpr:	15000.00	0.0%	Implemented 1997, Nfld. Dept. of Finance
ba99.mpr:	15000.00	0.0%	Federal Income Tax NFLD – 1999
ba00.mpr:	15000.00	0.0%	Federal Income Tax NFLD – 2000
ba01.mpr:	15000.00	0.0%	Federal Income Tax NFLD – 2001
ba02.mpr:	15000.00	0.0%	Federal Income Tax NL – 2002
ba03.mpr:	15000.00	0.0%	T1 General Newfoundland and Labrador 2003
ba04.mpr:	15000.00	0.0%	T1 General Newfoundland and Labrador 2004
ba05.mpr:	15000.00	0.0%	T1 General Newfoundland and Labrador 2005
ba06.mpr:	15000.00	0.0%	RC4210 (E) REV.06 – GST/HST Credit
ba07.mpr:	15000.00	0.0%	RC4210 (E) REV.07 – GST/HST Credit
ba08.mpr:	15000.00	0.0%	Grown from ba07.mpr using CPIM3=1.000000
ba09.mpr:	15000.00	0.0%	Grown from ba08.mpr using CPIM3=1.000000
ba10.mpr:	15000.00	0.0%	Grown from ba09.mpr using CPIM3=1.000000
ba11.mpr:	15000.00	0.0%	Grown from ba10.mpr using CPIM3=1.000000
ba12.mpr:	15000.00	0.0%	Grown from ba11.mpr using CPIM3=1.000000

DESCRIPTION

The proportion of Family Net Income exceeding NSTCL used to reduce the total family Newfoundland Sales Tax Credit. This parameter is used only if NSTCFLAG is set to 1.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.05000	--	Nfld 1997 Budget
ba98.mpr:	0.05000	0.0%	Implemented 1997, Nfld. Dept. of Finance
ba99.mpr:	0.05000	0.0%	NFLD Dept. of Finance
ba00.mpr:	0.05000	0.0%	Federal Income Tax NFLD – 2000
ba01.mpr:	0.05000	0.0%	Federal Income Tax NFLD – 2001
ba02.mpr:	0.05000	0.0%	Federal Income Tax NL – 2002
ba03.mpr:	0.05000	0.0%	T1 General Newfoundland and Labrador 2003
ba04.mpr:	0.05000	0.0%	T1 General Newfoundland and Labrador 2004
ba05.mpr:	0.05000	0.0%	T1 General Newfoundland and Labrador 2005

```
 ba06.mpr:     0.05000      0.0%    RC4210 (E) REV.06 - GST/HST
                              Credit
 ba07.mpr:     0.05000      0.0%    RC4210 (E) REV.07 - GST/HST
                              Credit
 ba08.mpr:     0.05000      0.0%    Copied from ba07.mpr
 ba09.mpr:     0.05000      0.0%    Copied from ba08.mpr
 ba10.mpr:     0.05000      0.0%    Copied from ba09.mpr
 ba11.mpr:     0.05000      0.0%    Copied from ba10.mpr
 ba12.mpr:     0.05000      0.0%    Copied from ba11.mpr
```

NSTXREFAMT   NS Taxpayer refund amount

DESCRIPTION

This is the amount of the Nova Scotia Taxpayer refund (imnstxrf). The refund is payable if
the person paid NS provincial taxes in the previous two years. In the SPSM, the refund is
payable if the person paid taxes in the current year.   The program is turned on by the flag
NSTXREFFLG.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00          --     Not in effect
 ba92.mpr:     0.00          --     Not in effect
 ba93.mpr:     0.00          --     Not in effect
 ba94.mpr:     0.00          --     Not in effect
 ba95.mpr:     0.00          --     Not in effect
 ba96.mpr:     0.00          --     Not in effect
 ba97.mpr:     0.00          --     Not in effect
 ba98.mpr:     0.00          --     Not in effect
 ba99.mpr:     0.00          --     Not in effect
```

```
 ba00.mpr:    0.00            --    Not in effect
 ba01.mpr:    0.00            --    Not in effect
 ba02.mpr:    0.00            --    Not in effect
 ba03.mpr:    155.00          --    NS Budget 2003
 ba04.mpr:    0.00            --    Not in effect
 ba05.mpr:    0.00            --    Not in effect
 ba06.mpr:    0.00            --    Not in effect
 ba07.mpr:    0.00            --    Not in effect
 ba08.mpr:    0.00            --    Grown from ba07.mpr using
                                    DEFAULT=1.0000
 ba09.mpr:    0.00            --    Grown from ba08.mpr using
                                    DEFAULT=1.0000
 ba10.mpr:    0.00            --    Grown from ba09.mpr using
                                    DEFAULT=1.0000
 ba11.mpr:    0.00            --    Grown from ba10.mpr using
                                    DEFAULT=1.0000
 ba12.mpr:    0.00            --    Grown from ba11.mpr using
                                    DEFAULT=1.0000
```

NSTXREFFLG   NS Taxpayer refund flag

DESCRIPTION

This flag turns on the Nova Scotia Taxpayer refund (imnstxrf). The refund is payable if the person paid NS provincial taxes in the previous two years. In the SPSM, the refund is payable if the person paid taxes in the current year.   The refund amount is NSTXREFAMT.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0              --    Not in effect
```

```
ba92.mpr:     0              --     Not in effect
ba93.mpr:     0              --     Not in effect
ba94.mpr:     0              --     Not in effect
ba95.mpr:     0              --     Not in effect
ba96.mpr:     0              --     Not in effect
ba97.mpr:     0              --     Not in effect
ba98.mpr:     0              --     Not in effect
ba99.mpr:     0              --     Not in effect
ba00.mpr:     0              --     Not in effect
ba01.mpr:     0              --     Not in effect
ba02.mpr:     0              --     Not in effect
ba03.mpr:     1              --     NS Budget 2003
ba04.mpr:     0              --     Not in effect
ba05.mpr:     0              --     Not in effect
ba06.mpr:     0              --     Not in effect
ba07.mpr:     0              --     Not in effect
ba08.mpr:     0              --     Copied from ba07.mpr
ba09.mpr:     0              --     Copied from ba08.mpr
ba10.mpr:     0              --     Copied from ba09.mpr
ba11.mpr:     0              --     Copied from ba10.mpr
ba12.mpr:     0              --     Copied from ba11.mpr
```

NTXFLG   NFLD tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, Newfoundland taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

NYPNDL   NFLD Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a Newfoundland non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	1000.00	--	Federal Income Tax NF428 – 2001
ba02.mpr:	1000.00	0.0%	Federal Income Tax Form NL428 – 2002
ba03.mpr:	1000.00	0.0%	Federal Income Tax Form NL428 – 2003
ba04.mpr:	1000.00	0.0%	Federal Income Tax Form NL428 – 2004
ba05.mpr:	1000.00	0.0%	Federal Income Tax Form NL428 – 2005
ba06.mpr:	1000.00	0.0%	Federal Income Tax Form NL428 – 2006
ba07.mpr:	1000.00	0.0%	TD1NL E (07)
ba08.mpr:	1000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	1000.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	1000.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	1000.00	0.0%	Grown from ba10.mpr using NONE=1.0000

```
  ba12.mpr:     1000.00        0.0%   Grown from ba11.mpr using
                               NONE=1.0000
```

OAMTOPT   Ont. alternative minimum tax option

DESCRIPTION

When Ontario tax on taxable income is calculated (OTXFLG = 1), there are four options as
to how to calculate the provincial minimum tax.

When OAMTOPT is set to 1, then no provincial alternative minimum tax or minimum tax
carryover is calculated.

When OAMTOPT is set to 2, then a percentage (OAMTPCTF) of the additional federal tax
triggered by the federal minimum tax (imamtprv) is added to the basic provincial tax (imbpt).
The definition of imamtprv is determined by the provincial vector AMTPRVDF. The
provincial minimum tax carryover credit (impminco) is calculated using OAMTPCTF.

When OAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by
the net income used for alternative tax purposes (imamtinc) for people who triggered the
federal minimum tax. Then the OAMTTX rate, usually set to the smallest non-zero tax rate,
is applied in order to get the provincial tax before the non-refundable tax credits. The
provincial minimum tax carryover credit (impminco) is calculated using OAMTTX.

When OAMTOPT is set to 4, then a percentage (OAMTPCTM) of the minimum tax
triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt).
Provincial surtaxes are then calculated using this amount. The provincial minimum tax
carryover credit (impminco) is calculated using OAMTPCTM.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect
ba93.mpr:	1	--	Not in effect
ba94.mpr:	1	--	Not in effect
ba95.mpr:	1	--	Not in effect
ba96.mpr:	1	--	Not in effect
ba97.mpr:	1	--	Not in effect
ba98.mpr:	1	--	Not in effect
ba99.mpr:	1	--	Not in effect
ba00.mpr:	2	--	Provincial Alternative Minimum Tax, Form T1219 - 2000
ba01.mpr:	2	--	Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr:	2	--	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	2	--	Federal Income Tax Form ON428 - 2003
ba04.mpr:	2	--	Federal Income Tax Form ON428 - 2004
ba05.mpr:	2	--	Federal Income Tax Form ON428 - 2005
ba06.mpr:	2	--	Federal Income Tax Form ON428 - 2006
ba07.mpr:	2	--	Copied from ba06.mpr
ba08.mpr:	2	--	Copied from ba07.mpr
ba09.mpr:	2	--	Copied from ba08.mpr
ba10.mpr:	2	--	Copied from ba09.mpr
ba11.mpr:	2	--	Copied from ba10.mpr
ba12.mpr:	2	--	Copied from ba11.mpr

OAMTPCTF   Ont. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Ontario tax on taxable income is calculated (OTXFLG=1) and OAMTOPT is set to 2, then a percentage (OAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function　　　　**Description**

txont　　　　　　　Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.37500	--	Provincial Alternative Minimum Tax, Form T1219 - 2000
ba01.mpr:	0.38500	2.7%	Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr:	0.37810	-1.8%	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	0.37810	0.0%	Federal Income Tax Form ON428 - 2003
ba04.mpr:	0.37810	0.0%	Federal Income Tax Form ON428 - 2004
ba05.mpr:	0.40330	6.7%	Federal Income Tax Form ON428 - 2005
ba06.mpr:	0.39670	-1.6%	Federal Income Tax Form ON428 - 2006
ba07.mpr:	0.39670	0.0%	Copied from ba06.mpr
ba08.mpr:	0.39670	0.0%	Copied from ba07.mpr
ba09.mpr:	0.39670	0.0%	Copied from ba08.mpr
ba10.mpr:	0.39670	0.0%	Copied from ba09.mpr
ba11.mpr:	0.39670	0.0%	Copied from ba10.mpr
ba12.mpr:	0.39670	0.0%	Copied from ba11.mpr

OAMTPCTM Ont. amt rate as pct of federal minimum tax amount
_____

DESCRIPTION

When Ontario tax on taxable income is calculated (OTXFLG=1) and OAMTOPT is set to 4, then a percentage (OAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr

```
ba09.mpr:     0.00000        --     Copied from ba08.mpr
ba10.mpr:     0.00000        --     Copied from ba09.mpr
ba11.mpr:     0.00000        --     Copied from ba10.mpr
ba12.mpr:     0.00000        --     Copied from ba11.mpr
```

OAMTTX   Ont. amt rate as tax on adjusted income

DESCRIPTION

When Ontario tax on taxable income is calculated (OTXFLG=1) and OAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the OAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect

```
ba04.mpr:     0.00000        --    Not in effect
ba05.mpr:     0.00000        --    Not in effect
ba06.mpr:     0.00000        --    Not in effect
ba07.mpr:     0.00000        --    Copied from ba06.mpr
ba08.mpr:     0.00000        --    Copied from ba07.mpr
ba09.mpr:     0.00000        --    Copied from ba08.mpr
ba10.mpr:     0.00000        --    Copied from ba09.mpr
ba11.mpr:     0.00000        --    Copied from ba10.mpr
ba12.mpr:     0.00000        --    Copied from ba11.mpr
```

OASFLAG   Old age security flag

DESCRIPTION

When this parameter is assigned a value of 1, the Old Age Security calculation is activated.
With a value of 0, the calculation of OAS is suppressed.

CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
oas	Compute OAS for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Program implemented since 1952
ba92.mpr:	1	--	Program implemented since 1952
ba93.mpr:	1	--	Program implemented since 1952
ba94.mpr:	1	--	Program implemented since 1952
ba95.mpr:	1	--	Program implemented since 1952

```
ba96.mpr:      1                   --    Program implemented since
                                         1952
ba97.mpr:      1                   --    Program implemented since
                                         1952
ba98.mpr:      1                   --    FLAG
ba99.mpr:      1                   --    FLAG
ba00.mpr:      1                   --    FLAG
ba01.mpr:      1                   --    FLAG
ba02.mpr:      1                   --    FLAG
ba03.mpr:      1                   --    FLAG
ba04.mpr:      1                   --    FLAG
ba05.mpr:      1                   --    FLAG
ba06.mpr:      1                   --    FLAG
ba07.mpr:      1                   --    FLAG
ba08.mpr:      1                   --    Copied from ba07.mpr
ba09.mpr:      1                   --    Copied from ba08.mpr
ba10.mpr:      1                   --    Copied from ba09.mpr
ba11.mpr:      1                   --    Copied from ba10.mpr
ba12.mpr:      1                   --    Copied from ba11.mpr
```

OASRR   OAS reduction rate

DESCRIPTION

This parameter is available for testing the effects of repaying OAS benefits based on a proportion of net income. The OAS repayment is calculated as the lesser of OAS Benefits (imioas) and a proportion OASRR of net income exceeding the reduction level OASTD. The calculated OAS repayment is added to imrepay, All Repayments. If OASRR is set to 0, no repayment is calculated.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.15000	--	Federal Income Tax 1991 – Line 235
ba92.mpr:	0.15000	0.0%	Federal Income Tax 1992 – Line 235
ba93.mpr:	0.15000	0.0%	Federal Income Tax 1993 – Line 235
ba94.mpr:	0.15000	0.0%	Federal Income Tax 1994 – Line 235
ba95.mpr:	0.15000	0.0%	Federal Income Tax 1995 – Line 235
ba96.mpr:	0.15000	0.0%	Federal Income Tax 1996 – Line 235
ba97.mpr:	0.15000	0.0%	Federal Income Tax 1997 – Line 235
ba98.mpr:	0.15000	0.0%	Federal Income Tax 1998 – Line 235
ba99.mpr:	0.15000	0.0%	Federal Income Tax 1999 – Line 235
ba00.mpr:	0.15000	0.0%	Federal Income Tax 2000 – Line 235
ba01.mpr:	0.15000	0.0%	Federal Income Tax 2001 – Line 235
ba02.mpr:	0.15000	0.0%	Federal Income Tax 2002 – Line 235
ba03.mpr:	0.15000	0.0%	Federal Income Tax 2003 – Line 235
ba04.mpr:	0.15000	0.0%	Federal Income Tax 2004 – Line 235 Worksheet
ba05.mpr:	0.15000	0.0%	Federal Income Tax 2005 – Line 235
ba06.mpr:	0.15000	0.0%	Federal Income Tax 2006 – Line 235
ba07.mpr:	0.15000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.15000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.15000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.15000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.15000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.15000	0.0%	Copied from ba11.mpr

DESCRIPTION

The OAS repayment is calculated as the lesser of OAS Benefits (imioas) and a proportion OASRR of net income exceeding the reduction level OASTD. The calculated OAS repayment is added to imrepay, All Repayments. If OASRR is set to 0, no repayment is calculated.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	51765.00	--	Federal Income Tax 1991 – Line 235
ba92.mpr:	53215.00	2.8%	Federal Income Tax 1992 – Line 235
ba93.mpr:	53215.00	0.0%	Federal Income Tax 1993 – Line 235
ba94.mpr:	53215.00	0.0%	Federal Income Tax 1994 – Line 235
ba95.mpr:	53215.00	0.0%	Federal Income Tax 1995 – Line 235
ba96.mpr:	53215.00	0.0%	Federal Income Tax 1996 – Line 235
ba97.mpr:	53215.00	0.0%	Federal Income Tax 1997 – Line 235
ba98.mpr:	53215.00	0.0%	Federal Income Tax 1998 – Line 235
ba99.mpr:	53215.00	0.0%	Federal Income Tax 1999 – Line 235

```
ba00.mpr:     53960.00      1.4%   Federal Income Tax 2000 -
                                   Line 235
ba01.mpr:     55309.00      2.5%   Federal Income Tax 2001 -
                                   Line 235
ba02.mpr:     56968.00      3.0%   Federal Income Tax 2002 -
                                   Line 235
ba03.mpr:     57879.00      1.6%   Federal Income Tax 2003 -
                                   Line 235
ba04.mpr:     59790.00      3.3%   Federal Income Tax 2004 -
                                   Line 235 Worksheet
ba05.mpr:     60806.00      1.7%   Federal Income Tax 2005 -
                                   Line 235
ba06.mpr:     62144.00      2.2%   Federal Income Tax 2006 -
                                   Line 235
ba07.mpr:     63511.00      2.2%   CRA Fact Sheet 2006/12/20
ba08.mpr:     64802.24      2.0%   Grown from ba07.mpr using
                                   CPI=1.020331
ba09.mpr:     66141.31      2.1%   Grown from ba08.mpr using
                                   CPI=1.020664
ba10.mpr:     67480.41      2.0%   Grown from ba09.mpr using
                                   CPI=1.020246
ba11.mpr:     68771.65      1.9%   Grown from ba10.mpr using
                                   CPI=1.019135
ba12.mpr:     70206.36      2.1%   Grown from ba11.mpr using
                                   CPI=1.020862
```

OAXM Ont. Age Amount

DESCRIPTION

This is the maximum value of the Ontario age non-refundable tax credit before any reductions are applied. The parameter is only used when a provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	3531.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	3626.00	2.7%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	3753.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	3817.00	1.7%	Federal Income Tax Form ON428 - 2003
ba04.mpr:	3928.00	2.9%	Federal Income Tax Form ON428 - 2004
ba05.mpr:	4002.00	1.9%	Federal Income Tax Form ON428 - 2005
ba06.mpr:	4090.00	2.2%	Federal Income Tax Form ON428 - 2006
ba07.mpr:	4176.00	2.1%	TD1ON E (07)
ba08.mpr:	4260.40	2.0%	Grown from ba07.mpr using CPION=1.020210
ba09.mpr:	4347.92	2.1%	Grown from ba08.mpr using CPION=1.020543
ba10.mpr:	4435.44	2.0%	Grown from ba09.mpr using CPION=1.020129
ba11.mpr:	4522.96	2.0%	Grown from ba10.mpr using CPION=1.019732
ba12.mpr:	4616.73	2.1%	Grown from ba11.mpr using CPION=1.020733

DESCRIPTION

This parameter is the proportion of net income above a given threshold (OAXTD) which will be deducted from the provincial non-refundable age tax credit amount (OAXM). The parameter is only used when the Ontario provincial tax on taxable income is calculated (OTXFLG = 1).

See also impatxc, OAXTD.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.15000	--	Federal Income Tax Form ON428 – 2000
ba01.mpr:	0.15000	0.0%	Federal Income Tax Form ON428 – 2001
ba02.mpr:	0.15000	0.0%	Federal Income Tax Form ON428 – 2002
ba03.mpr:	0.15000	0.0%	Federal Income Tax Form ON428 – 2003

```
ba04.mpr:      0.15000      0.0%   Federal Income Tax Form
                                   ON428 - 2004
ba05.mpr:      0.15000      0.0%   Federal Income Tax Form
                                   ON428 - 2005
ba06.mpr:      0.15000      0.0%   Federal Income Tax Form
                                   ON428 - 2006
ba07.mpr:      0.15000      0.0%   TD1ON-WS E (07)
ba08.mpr:      0.15000      0.0%   Copied from ba07.mpr
ba09.mpr:      0.15000      0.0%   Copied from ba08.mpr
ba10.mpr:      0.15000      0.0%   Copied from ba09.mpr
ba11.mpr:      0.15000      0.0%   Copied from ba10.mpr
ba12.mpr:      0.15000      0.0%   Copied from ba11.mpr
```

OAXTD   Ont. Age Amount net income turndown

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter. The parameter is only used when the Ontario provincial tax on taxable income is calculated (OTXFLG = 1).

See also impatxc, OAXRR

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.00            --    Not in effect
ba92.mpr:      0.00            --    Not in effect
ba93.mpr:      0.00            --    Not in effect
```

```
ba94.mpr:     0.00           --    Not in effect
ba95.mpr:     0.00           --    Not in effect
ba96.mpr:     0.00           --    Not in effect
ba97.mpr:     0.00           --    Not in effect
ba98.mpr:     0.00           --    Not in effect
ba99.mpr:     0.00           --    Not in effect
ba00.mpr:     26284.00       --    Federal Income Tax Form
                                   ON428 - 2000
ba01.mpr:     26994.00       2.7%  Federal Income Tax Form
                                   ON428 - 2001
ba02.mpr:     27938.00       3.5%  Federal Income Tax Form
                                   ON428 - 2002
ba03.mpr:     28413.00       1.7%  Federal Income Tax Form
                                   ON428 - 2003
ba04.mpr:     29237.00       2.9%  Federal Income Tax Form
                                   ON428 - 2004
ba05.mpr:     29793.00       1.9%  Federal Income Tax Form
                                   ON428 - 2005
ba06.mpr:     30448.00       2.2%  Federal Income Tax Form
                                   ON428 - 2006
ba07.mpr:     31088.00       2.1%  TD1ON E (07)
ba08.mpr:     31716.29       2.0%  Grown from ba07.mpr using
                                   CPION=1.020210
ba09.mpr:     32367.84       2.1%  Grown from ba08.mpr using
                                   CPION=1.020543
ba10.mpr:     33019.37       2.0%  Grown from ba09.mpr using
                                   CPION=1.020129
ba11.mpr:     33670.91       2.0%  Grown from ba10.mpr using
                                   CPION=1.019732
ba12.mpr:     34369.01       2.1%  Grown from ba11.mpr using
                                   CPION=1.020733
```

OBXM   Ont. Basic Personal Exemption/amount

DESCRIPTION

This parameter represents the basic exemption when Ontario tax is calculated as a tax on
taxable income. It is only calculated when OTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00              --    Not in effect
 ba92.mpr:     0.00              --    Not in effect
 ba93.mpr:     0.00              --    Not in effect
 ba94.mpr:     0.00              --    Not in effect
 ba95.mpr:     0.00              --    Not in effect
 ba96.mpr:     0.00              --    Not in effect
 ba97.mpr:     0.00              --    Not in effect
 ba98.mpr:     0.00              --    Not in effect
 ba99.mpr:     0.00              --    Not in effect
 ba00.mpr:     7231.00           --    Federal Income Tax Form
                              ON428 - 2000
 ba01.mpr:     7426.00          2.7%   Federal Income Tax Form
                              ON428 - 2001
 ba02.mpr:     7686.00          3.5%   Federal Income Tax Form
                              ON428 - 2002
 ba03.mpr:     7817.00          1.7%   Federal Income Tax Form
                              ON428 - 2003
 ba04.mpr:     8044.00          2.9%   Federal Income Tax Form
                              ON428 - 2004
 ba05.mpr:     8196.00          1.9%   Federal Income Tax Form
                              ON428 - 2005
 ba06.mpr:     8377.00          2.2%   Federal Income Tax Form
                              ON428 - 2006
 ba07.mpr:     8553.00          2.1%   TD1ON E (07)
 ba08.mpr:     8725.86          2.0%   Grown from ba07.mpr using
                              CPION=1.020210
 ba09.mpr:     8905.12          2.1%   Grown from ba08.mpr using
                              CPION=1.020543
 ba10.mpr:     9084.37          2.0%   Grown from ba09.mpr using
                              CPION=1.020129
```

```
ba11.mpr:    9263.62      2.0%   Grown from ba10.mpr using
                                 CPION=1.019732
ba12.mpr:    9455.68      2.1%   Grown from ba11.mpr using
                                 CPION=1.020733
```

OCAPGIR   Ont. Capital Gains Inclusion Rate

DESCRIPTION

The proportion of gross capital gains (idicapg) that are treated as taxable in Ontario.

When OCGIRFLG is activated (set to 1), the Ontario taxable income for the purpose of Ontario taxes is reduced by amount of gross capital gains times the difference in the federal capital gains inclusion rate (CAPGIR) and the Ontario capital gains inclusion rate. (idicapg * (CAPGIR – OCAPGIR). The resulting value for the taxable income is imiotax. This is only used when OTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.75000	--	Not in effect
ba92.mpr:	0.75000	0.0%	Not in effect
ba93.mpr:	0.75000	0.0%	Not in effect
ba94.mpr:	0.75000	0.0%	Not in effect
ba95.mpr:	0.75000	0.0%	Not in effect
ba96.mpr:	0.75000	0.0%	Not in effect
ba97.mpr:	0.75000	0.0%	Not in effect
ba98.mpr:	0.75000	0.0%	Not in effect
ba99.mpr:	0.75000	0.0%	Not in effect
ba00.mpr:	0.66667	-11.1%	Not in effect
ba01.mpr:	0.00000	--	Not in effect

```
ba02.mpr:      0.00000        --     Not in effect
ba03.mpr:      0.00000        --     Not in effect
ba04.mpr:      0.00000        --     Not in effect
ba05.mpr:      0.00000        --     Not in effect
ba06.mpr:      0.00000        --     Not in effect
ba07.mpr:      0.00000        --     Copied from ba06.mpr
ba08.mpr:      0.00000        --     Copied from ba07.mpr
ba09.mpr:      0.00000        --     Copied from ba08.mpr
ba10.mpr:      0.00000        --     Copied from ba09.mpr
ba11.mpr:      0.00000        --     Copied from ba10.mpr
ba12.mpr:      0.00000        --     Copied from ba11.mpr
```

OCBAMT   Ontario Child Benefit amount per child

DESCRIPTION

This is the basic amount of the Ontario Child Benefit allowed per child (under 18) per year.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.00              --     Not in Effect
ba92.mpr:      0.00              --     Not in Effect
ba93.mpr:      0.00              --     Not in Effect
```

```
ba94.mpr:     0.00            --     Not in Effect
ba95.mpr:     0.00            --     Not in Effect
ba96.mpr:     0.00            --     Not in Effect
ba97.mpr:     0.00            --     Not in Effect
ba98.mpr:     0.00            --     Not in Effect
ba99.mpr:     0.00            --     Not in Effect
ba00.mpr:     0.00            --     Not in Effect
ba01.mpr:     0.00            --     Not in Effect
ba02.mpr:     0.00            --     Not in Effect
ba03.mpr:     0.00            --     Not in Effect
ba04.mpr:     0.00            --     Not in Effect
ba05.mpr:     0.00            --     Not in Effect
ba06.mpr:     0.00            --     Not in Effect
ba07.mpr:   250.00            --     Ontario Budget 2007 - Budget
                            Paper A
ba08.mpr:   600.00        140.0%    Ontario Budget 2007 - Budget
                            Paper A
ba09.mpr:   805.00         34.2%    Ontario Budget 2007 - Budget
                            Paper A
ba10.mpr:   900.00         11.8%    Ontario Budget 2007 - Budget
                            Paper A
ba11.mpr:  1100.00         22.2%    Ontario Budget 2007 - Budget
                            Paper A
ba12.mpr:  1100.00          0.0%    Grown from ba11.mpr using
                            NONE=1.0000
```

OCBAMTP   Ontario Child Benefit amount per child for 1st half of year

DESCRIPTION

This is the basic amount of the Ontario Child Benefit allowed per child (under 18) per year.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	0.00	--	Not in Effect
ba99.mpr:	0.00	--	Not in Effect
ba00.mpr:	0.00	--	Not in Effect
ba01.mpr:	0.00	--	Not in Effect
ba02.mpr:	0.00	--	Not in Effect
ba03.mpr:	0.00	--	Not in Effect
ba04.mpr:	0.00	--	Not in Effect
ba05.mpr:	0.00	--	Not in Effect
ba06.mpr:	0.00	--	Not in Effect
ba07.mpr:	0.00	--	Not in Effect
ba08.mpr:	0.00	--	Not in Effect
ba09.mpr:	600.00	--	Ontario Budget 2007 - Budget Paper A
ba10.mpr:	805.00	34.2%	Ontario Budget 2007 - Budget Paper A
ba11.mpr:	900.00	11.8%	Ontario Budget 2007 - Budget Paper A
ba12.mpr:	1100.00	22.2%	Ontario Budget 2007 - Budget Paper A

OCBFLAG   Ontario Child Benefit activation flag

DESCRIPTION

This flag turns on or off the Ontario Child Benefit. The Ontario Child Benefit (imocb) was introduced in the 2007 Ontario Budget and implemented in July 2007.

Under the Ontario Child Benefit program, parents may be entitled to receive a benefit of OCBAMT for the each child under the age of 18. The benefit is reduced at a rate of OCBRR for each dollar of adjusted family net income in excess of OCBTD. Adjusted family net income is defined as net income less UCCB payments for the head plus the spouse if one exists.

The Ontario Child Benefit for 2007 will be a one-time payment in July 2007. This 2007 one-time payment is subject to a minimum amount of OCBMIN. Beginning in July 2008, payments will be made monthly.

With the introduction of the monthly Ontario Child Benefit beginning in July 2008, the Ontario Child Care Supplement for Working Families begins to be phased out. The amount of the Ontario Child Benefit attributed to children under the age of 7 will be removed from the value of the calculated Ontario Child Care Supplement. The flag OCCSOCB activates this clawback. Also see OCCSPOYR for more information on the phase out of the Ontario Child Care Supplement.

The value of the Ontario Child Benefit (imocb) is added to provincial family programs (impfp).

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in Effect

```
ba92.mpr:    0               --    Not in Effect
ba93.mpr:    0               --    Not in Effect
ba94.mpr:    0               --    Not in Effect
ba95.mpr:    0               --    Not in Effect
ba96.mpr:    0               --    Not in Effect
ba97.mpr:    0               --    Not in Effect
ba98.mpr:    0               --    Not in Effect
ba99.mpr:    0               --    Not in Effect
ba00.mpr:    0               --    Not in Effect
ba01.mpr:    0               --    Not in Effect
ba02.mpr:    0               --    Not in Effect
ba03.mpr:    0               --    Not in Effect
ba04.mpr:    0               --    Not in Effect
ba05.mpr:    0               --    Not in Effect
ba06.mpr:    0               --    Not in Effect
ba07.mpr:    1               --    Ontario Budget 2007 - Budget
                             Paper A
ba08.mpr:    1               --    Ontario Budget 2007 - Budget
                             Paper A
ba09.mpr:    1               --    Ontario Budget 2007 - Budget
                             Paper A
ba10.mpr:    1               --    Ontario Budget 2007 - Budget
                             Paper A
ba11.mpr:    1               --    Ontario Budget 2007 - Budget
                             Paper A
ba12.mpr:    1               --    Copied from ba11.mpr
```

OCBMIN   Ontario Child Benefit minimum benefit

DESCRIPTION

This parameter contains the minimum amount for the 2007 one-time payment of the Ontario Child Benefit in July 2007. Calculated benefits between 0 and this minimum amount are granted the minimum. Beginning in July 2008, payments will be made monthly and are not subject to a minimum amount.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	0.00	--	Not in Effect
ba99.mpr:	0.00	--	Not in Effect
ba00.mpr:	0.00	--	Not in Effect
ba01.mpr:	0.00	--	Not in Effect
ba02.mpr:	0.00	--	Not in Effect
ba03.mpr:	0.00	--	Not in Effect
ba04.mpr:	0.00	--	Not in Effect
ba05.mpr:	0.00	--	Not in Effect
ba06.mpr:	0.00	--	Not in Effect
ba07.mpr:	10.00	--	Ontario Budget 2007 - Budget Paper A
ba08.mpr:	0.00	--	Not in effect
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

OCBPIP   Ontario Child Benefit flag for 1st half of year

DESCRIPTION

This parameter contains the phase in flag for previous year's calculations of the Ontario Child Benefit when FCBENCAL is flagged on. When this parameter is activated, the previous years' calculation of the Ontario Child Benefit, representing the first half of the year, will be used in determining the benefit amount for the calendar year. Otherwise only the second half of the year's benefit calculations will be used to represent the value received in the calendar year.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	0	--	Not in effect
ba07.mpr:	0	--	Not in effect
ba08.mpr:	1	--	Ontario Budget 2007 - Budget Paper A
ba09.mpr:	1	--	Ontario Budget 2007 - Budget Paper A
ba10.mpr:	1	--	Ontario Budget 2007 - Budget Paper A
ba11.mpr:	1	--	Ontario Budget 2007 - Budget Paper A
ba12.mpr:	1	--	Ontario Budget 2007 - Budget Paper A

DESCRIPTION

This parameter contains the rate at which adjusted family net income (head plus spouse) reduces the Ontario Child Benefit when income exceeds the turndown of OCBTD.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.00000	--	Not in Effect
ba98.mpr:	0.00000	--	Not in Effect
ba99.mpr:	0.00000	--	Not in Effect
ba00.mpr:	0.00000	--	Not in Effect
ba01.mpr:	0.00000	--	Not in Effect
ba02.mpr:	0.00000	--	Not in Effect
ba03.mpr:	0.00000	--	Not in Effect
ba04.mpr:	0.00000	--	Not in Effect

```
 ba05.mpr:     0.00000        --     Not in Effect
 ba06.mpr:     0.00000        --     Not in Effect
 ba07.mpr:     0.03400        --     Ontario Budget 2007 - Budget
                                     Paper A
 ba08.mpr:     0.08000      135.3%   Ontario Budget 2007 - Budget
                                     Paper A
 ba09.mpr:     0.08000       0.0%    Ontario Budget 2007 - Budget
                                     Paper A
 ba10.mpr:     0.08000       0.0%    Ontario Budget 2007 - Budget
                                     Paper A
 ba11.mpr:     0.08000       0.0%    Ontario Budget 2007 - Budget
                                     Paper A
 ba12.mpr:     0.08000       0.0%    Copied from ba11.mpr
```

OCBRRP   Ontario Child Benefit reduction rate for 1st half of year

DESCRIPTION

This parameter contains the rate at which adjusted family net income (head plus spouse)
reduces the Ontario Child Benefit when income exceeds the turndown of OCBTDP.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.00000	--	Not in Effect
ba98.mpr:	0.00000	--	Not in Effect
ba99.mpr:	0.00000	--	Not in Effect
ba00.mpr:	0.00000	--	Not in Effect
ba01.mpr:	0.00000	--	Not in Effect
ba02.mpr:	0.00000	--	Not in Effect
ba03.mpr:	0.00000	--	Not in Effect
ba04.mpr:	0.00000	--	Not in Effect
ba05.mpr:	0.00000	--	Not in Effect
ba06.mpr:	0.00000	--	Not in Effect
ba07.mpr:	0.00000	--	Not in Effect
ba08.mpr:	0.00000	--	Not in Effect
ba09.mpr:	0.08000	--	Ontario Budget 2007 - Budget Paper A
ba10.mpr:	0.08000	0.0%	Ontario Budget 2007 - Budget Paper A
ba11.mpr:	0.08000	0.0%	Ontario Budget 2007 - Budget Paper A
ba12.mpr:	0.08000	0.0%	Ontario Budget 2007 - Budget Paper A

OCBTD   Ontario Child Benefit family income turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the Ontario Child Benefit
begins to be paid at a lower rate. The Ontario Child Benefit will be reduced by a proportion
(OCBRR) for each dollar of adjusted family net income in excess of this amount.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value

calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	0.00	--	Not in Effect
ba99.mpr:	0.00	--	Not in Effect
ba00.mpr:	0.00	--	Not in Effect
ba01.mpr:	0.00	--	Not in Effect
ba02.mpr:	0.00	--	Not in Effect
ba03.mpr:	0.00	--	Not in Effect
ba04.mpr:	0.00	--	Not in Effect
ba05.mpr:	0.00	--	Not in Effect
ba06.mpr:	0.00	--	Not in Effect
ba07.mpr:	20000.00	--	Ontario Budget 2007 - Budget Paper A
ba08.mpr:	20000.00	0.0%	Ontario Budget 2007 - Budget Paper A
ba09.mpr:	20000.00	0.0%	Ontario Budget 2007 - Budget Paper A
ba10.mpr:	20000.00	0.0%	Ontario Budget 2007 - Budget Paper A

```
ba11.mpr:     20000.00     0.0%    Ontario Budget 2007 - Budget
                                   Paper A
ba12.mpr:     20000.00     0.0%    Grown from ba11.mpr using
                                   NONE=1.0000
```

OCBTDP   Ontario Child Benefit family income turndown for 1st half of year

DESCRIPTION

The level of family net income (head plus spouse) above which the Ontario Child Benefit
begins to be paid at a lower rate. The Ontario Child Benefit will be reduced by a proportion
(OCBRRP) for each dollar of adjusted family net income in excess of this amount.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	0.00	--	Not in Effect

```
ba99.mpr:     0.00          --    Not in Effect
ba00.mpr:     0.00          --    Not in Effect
ba01.mpr:     0.00          --    Not in Effect
ba02.mpr:     0.00          --    Not in Effect
ba03.mpr:     0.00          --    Not in Effect
ba04.mpr:     0.00          --    Not in Effect
ba05.mpr:     0.00          --    Not in Effect
ba06.mpr:     0.00          --    Not in Effect
ba07.mpr:     0.00          --    Not in Effect
ba08.mpr:     0.00          --    Not in Effect
ba09.mpr:  20000.00         --    Ontario Budget 2007 - Budget
                                  Paper A
ba10.mpr:  20000.00        0.0%   Ontario Budget 2007 - Budget
                                  Paper A
ba11.mpr:  20000.00        0.0%   Ontario Budget 2007 - Budget
                                  Paper A
ba12.mpr:  20000.00        0.0%   Ontario Budget 2007 - Budget
                                  Paper A
```

OCCEAFLG   Ont. Child Care Expense Credit activation flag

DESCRIPTION

The activation flag of the Ontario refundable child care expense tax credit (imoccea). The calculation is activated when the value is set to 1, no calculation if the value is zero. This program was revised and superseded by the Ontario Child Care Supplement for Working Families introduced in the Ontario Budget of May 1998.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in Effect
ba92.mpr:	0	--	Not in Effect
ba93.mpr:	0	--	Not in Effect
ba94.mpr:	0	--	Not in Effect
ba95.mpr:	0	--	Not in Effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	1	--	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	0	--	Not in effect
ba07.mpr:	0	--	Copied from ba06.mpr
ba08.mpr:	0	--	Copied from ba07.mpr
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

OCCEAPCT   Ont. Child Care Expense Credit qualifying percentage

DESCRIPTION

This is the allowable portion of actual child care expenses which may be claimed. The allowable portion can be claimed up to a maximum of OCCEAYNG per child.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also: imoccea

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.25000	--	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	0.50000	100.0%	Ontario Budget, May 1998
ba99.mpr:	0.50000	0.0%	Ont. Child Care Supplement for Working Families
ba00.mpr:	0.50000	0.0%	Ont. Child Care Supplement for Working Families
ba01.mpr:	0.50000	0.0%	Ontario Child Care Supplement for Working Families
ba02.mpr:	0.50000	0.0%	Ontario Child Care Supplement for Working Families
ba03.mpr:	0.50000	0.0%	Ontario Child Care Supplement for Working Families
ba04.mpr:	0.50000	0.0%	Ontario Child Care Supplement for Working Families
ba05.mpr:	0.50000	0.0%	Ontario Child Care Supplement for Working Families
ba06.mpr:	0.50000	0.0%	Ontario Child Care Supplement for Working Families
ba07.mpr:	0.50000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.50000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.50000	0.0%	Copied from ba08.mpr

```
ba10.mpr:    0.50000       0.0%    Copied from ba09.mpr
ba11.mpr:    0.50000       0.0%    Copied from ba10.mpr
ba12.mpr:    0.50000       0.0%    Copied from ba11.mpr
```

OCCEAPCTP Ont. Child Care Expense Credit qualifying percentage for 1st half of year

DESCRIPTION

This is the allowable portion of actual child care expenses which may be claimed. The allowable portion can be claimed up to a maximum of OCCEAYNGP per child.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also: imoccea

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.00000	--	Not in Effect
ba98.mpr:	0.00000	--	Not in effect

```
ba99.mpr:    0.50000         --     Ontario Budget, May 1998
ba00.mpr:    0.50000        0.0%   Ont. Child Care Supplement
                                   for Working Families
ba01.mpr:    0.50000        0.0%   Ont. Child Care Supplement
                                   for Working Families
ba02.mpr:    0.50000        0.0%   Ontario Child Care
                                   Supplement for Working Families
ba03.mpr:    0.50000        0.0%   Ontario Child Care
                                   Supplement for Working Families
ba04.mpr:    0.50000        0.0%   Ontario Child Care
                                   Supplement for Working Families
ba05.mpr:    0.50000        0.0%   Ontario Child Care
                                   Supplement for Working Families
ba06.mpr:    0.50000        0.0%   Ontario Child Care
                                   Supplement for Working Families
ba07.mpr:    0.50000        0.0%   Ontario Child Care
                                   Supplement for Working Families
ba08.mpr:    0.50000        0.0%   Copied from ba07.mpr
ba09.mpr:    0.50000        0.0%   Copied from ba08.mpr
ba10.mpr:    0.50000        0.0%   Copied from ba09.mpr
ba11.mpr:    0.50000        0.0%   Copied from ba10.mpr
ba12.mpr:    0.50000        0.0%   Copied from ba11.mpr
```

OCCEARR   Ont. Child Care Expense Credit benefit reduction rate

DESCRIPTION

The rate at which census family net income (head plus spouse) above the threshold
OCCEATD reduces the maximum family benefit under the Ontario refundable child care
expense tax credit (imoccea).

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.04000	--	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	0.08000	100.0%	Ontario Budget, May 1998
ba99.mpr:	0.08000	0.0%	Ont. Child Care Supplement for Working Families
ba00.mpr:	0.08000	0.0%	Ont. Child Care Supplement for Working Families
ba01.mpr:	0.08000	0.0%	Ontario Child Care Supplement for Working Families
ba02.mpr:	0.08000	0.0%	Ontario Child Care Supplement for Working Families
ba03.mpr:	0.08000	0.0%	Ontario Child Care Supplement for Working Families
ba04.mpr:	0.08000	0.0%	Ontario Child Care Supplement for Working Families
ba05.mpr:	0.08000	0.0%	Ontario Child Care Supplement for Working Families
ba06.mpr:	0.08000	0.0%	Ontario Child Care Supplement for Working Families
ba07.mpr:	0.08000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.08000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.08000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.08000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.08000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.08000	0.0%	Copied from ba11.mpr

DESCRIPTION

The rate at which census family net income (head plus spouse) above the threshold OCCEATDP reduces the maximum family benefit under the Ontario refundable child care expense tax credit (imoccea).

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.00000	--	Not in Effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.08000	--	Ontario Budget, May 1998
ba00.mpr:	0.08000	0.0%	Ont. Child Care Supplement for Working Families

```
ba01.mpr:     0.08000      0.0%   Ont. Child Care Supplement
                                  for Working Families
ba02.mpr:     0.08000      0.0%   Ontario Child Care
                                  Supplement for Working Families
ba03.mpr:     0.08000      0.0%   Ontario Child Care
                                  Supplement for Working Families
ba04.mpr:     0.08000      0.0%   Ontario Child Care
                                  Supplement for Working Families
ba05.mpr:     0.08000      0.0%   Ontario Child Care
                                  Supplement for Working Families
ba06.mpr:     0.08000      0.0%   Ontario Child Care
                                  Supplement for Working Families
ba07.mpr:     0.08000      0.0%   Ontario Child Care
                                  Supplement for Working Families
ba08.mpr:     0.08000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.08000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.08000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.08000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.08000      0.0%   Copied from ba11.mpr
```

OCCEATD   Ont. Child Care Expense Credit family income turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the refundable Ontario child care expense tax credit (imoccea) begins to be paid at a lower rate. If family income exceeds this amount, the maximum family benefit will be reduced by a proportion (OCCEARR) of net income.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	20000.00	--	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	20000.00	0.0%	Ontario Budget, May 1998
ba99.mpr:	20000.00	0.0%	Ont. Child Care Supplement for Working Families
ba00.mpr:	20000.00	0.0%	Ont. Child Care Supplement for Working Families
ba01.mpr:	20000.00	0.0%	Ontario Child Care Supplement for Working Families
ba02.mpr:	20000.00	0.0%	Ontario Child Care Supplement for Working Families
ba03.mpr:	20000.00	0.0%	Ontario Child Care Supplement for Working Families
ba04.mpr:	20000.00	0.0%	Ontario Child Care Supplement for Working Families
ba05.mpr:	20000.00	0.0%	Ontario Child Care Supplement for Working Families
ba06.mpr:	20000.00	0.0%	Ontario Child Care Supplement for Working Families
ba07.mpr:	20000.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	20000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	20000.00	0.0%	Grown from ba08.mpr using NONE=1.0000

```
ba10.mpr:    20000.00     0.0%   Grown from ba09.mpr using
                         NONE=1.0000
ba11.mpr:    20000.00     0.0%   Grown from ba10.mpr using
                         NONE=1.0000
ba12.mpr:    20000.00     0.0%   Grown from ba11.mpr using
                         NONE=1.0000
```

OCCEATDP Ont. Child Care Expense Credit family income turndown for 1st half of year

DESCRIPTION

The level of family net income (head plus spouse) above which the refundable Ontario child care expense tax credit (imoccea) begins to be paid at a lower rate. If family income exceeds this amount, the maximum family benefit will be reduced by a proportion (OCCEARRP) of net income.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00          --     Not in Effect
ba92.mpr:     0.00          --     Not in Effect
ba93.mpr:     0.00          --     Not in Effect
ba94.mpr:     0.00          --     Not in Effect
```

```
ba95.mpr:     0.00           --     Not in Effect
ba96.mpr:     0.00           --     Not in Effect
ba97.mpr:     0.00           --     Not in Effect
ba98.mpr:     0.00           --     Not in effect
ba99.mpr:    20000.00        --     Ontario Budget, May 1998
ba00.mpr:    20000.00      0.0%   Ont. Child Care Supplement
                                    for Working Families
ba01.mpr:    20000.00      0.0%   Ont. Child Care Supplement
                                    for Working Families
ba02.mpr:    20000.00      0.0%   Ontario Child Care
                                    Supplement for Working Families
ba03.mpr:    20000.00      0.0%   Ontario Child Care
                                    Supplement for Working Families
ba04.mpr:    20000.00      0.0%   Ontario Child Care
                                    Supplement for Working Families
ba05.mpr:    20000.00      0.0%   Ontario Child Care
                                    Supplement for Working Families
ba06.mpr:    20000.00      0.0%   Ontario Child Care
                                    Supplement for Working Families
ba07.mpr:    20000.00      0.0%   Ontario Child Care
                                    Supplement for Working Families
ba08.mpr:    20000.00      0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:    20000.00      0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:    20000.00      0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:    20000.00      0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:    20000.00      0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

OCCEAYNG Ont. Child Care Expense Credit allowance per child

DESCRIPTION

Upper limit of the amount that can be claimed per child under the Ontario refundable child care expense tax credit. This dollar amount is applied to all children up to the age of 6.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit

programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also: imoccea

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	400.00	--	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	1020.00	155.0%	Ontario Budget, May 1998
ba99.mpr:	1100.00	7.8%	Ont. Child Care Supplement for Working Families
ba00.mpr:	1100.00	0.0%	Ont. Child Care Supplement for Working Families
ba01.mpr:	1100.00	0.0%	Ontario Child Care Supplement for Working Families
ba02.mpr:	1100.00	0.0%	Ontario Child Care Supplement for Working Families
ba03.mpr:	1100.00	0.0%	Ontario Child Care Supplement for Working Families
ba04.mpr:	1100.00	0.0%	Ontario Child Care Supplement for Working Families
ba05.mpr:	1100.00	0.0%	Ontario Child Care Supplement for Working Families
ba06.mpr:	1100.00	0.0%	Ontario Child Care Supplement for Working Families

```
ba07.mpr:      1100.00       0.0%   Grown from ba06.mpr using
                                    NONE=1.0000
ba08.mpr:      1100.00       0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:      1100.00       0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      1100.00       0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      1100.00       0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      1100.00       0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

OCCEAYNGP   Ont. Child Care Expense Credit allowance per child for 1st half of year

DESCRIPTION

Upper limit of the amount that can be claimed per child under the Ontario refundable child care expense tax credit. This dollar amount is applied to all children up to the age of 6.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also: imoccea

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	1020.00	--	Ontario Budget, May 1998
ba00.mpr:	1100.00	7.8%	Ont. Child Care Supplement for Working Families
ba01.mpr:	1100.00	0.0%	Ont. Child Care Supplement for Working Families
ba02.mpr:	1100.00	0.0%	Ontario Child Care Supplement for Working Families
ba03.mpr:	1100.00	0.0%	Ontario Child Care Supplement for Working Families
ba04.mpr:	1100.00	0.0%	Ontario Child Care Supplement for Working Families
ba05.mpr:	1100.00	0.0%	Ontario Child Care Supplement for Working Families
ba06.mpr:	1100.00	0.0%	Ontario Child Care Supplement for Working Families
ba07.mpr:	1100.00	0.0%	Ontario Child Care Supplement for Working Families
ba08.mpr:	1100.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	1100.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	1100.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	1100.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	1100.00	0.0%	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

This parameter contains the amount of the one-time payment per child under 7 to families eligible to receive the Ontario Child Care Working Income Supplement in 2001 as announced in the Ontario Economic Outlook and Fiscal Review (2001). The value of the extra supplement is saved in the variable imoccext and added to impfp (provincial family programs).

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	100.00	--	2001 Ontario Economic Outlook and Fiscal Review
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect

```
ba07.mpr:     0.00              --    Grown from ba06.mpr using
                          NONE=1.0000
ba08.mpr:     0.00              --    Grown from ba07.mpr using
                          NONE=1.0000
ba09.mpr:     0.00              --    Grown from ba08.mpr using
                          NONE=1.0000
ba10.mpr:     0.00              --    Grown from ba09.mpr using
                          NONE=1.0000
ba11.mpr:     0.00              --    Grown from ba10.mpr using
                          NONE=1.0000
ba12.mpr:     0.00              --    Grown from ba11.mpr using
                          NONE=1.0000
```

OCCSOCB   Ont. Child Care Supplement reduced by Ontario Child Benefit flag

DESCRIPTION

This flag denotes when to reduce the value of the Ontario Child Care Supplement for Working Families by the amount of the Ontario Child Benefit attributed to children eligible for the Ontario Child Care Supplement for Working Families. The variable imocbyng contains the calculated amount of Ontario Child Benefits to be clawed back from the Ontario Child Care Supplement.

See OCBFLAG for more details.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0              --    Not in Effect
ba92.mpr:     0              --    Not in Effect
ba93.mpr:     0              --    Not in Effect
```

```
ba94.mpr:     0               --    Not in Effect
ba95.mpr:     0               --    Not in Effect
ba96.mpr:     0               --    Not in Effect
ba97.mpr:     0               --    Not in Effect
ba98.mpr:     0               --    Not in Effect
ba99.mpr:     0               --    Not in Effect
ba00.mpr:     0               --    Not in Effect
ba01.mpr:     0               --    Not in Effect
ba02.mpr:     0               --    Not in Effect
ba03.mpr:     0               --    Not in Effect
ba04.mpr:     0               --    Not in Effect
ba05.mpr:     0               --    Not in Effect
ba06.mpr:     0               --    Not in Effect
ba07.mpr:     0               --    Not in Effect
ba08.mpr:     1               --    Ontario Budget 2007 - Budget
                      Paper A
ba09.mpr:     1               --    Ontario Budget 2007 - Budget
                      Paper A
ba10.mpr:     1               --    Ontario Budget 2007 - Budget
                      Paper A
ba11.mpr:     1               --    Ontario Budget 2007 - Budget
                      Paper A
ba12.mpr:     1               --    Ontario Budget 2007 - Budget
                      Paper A
```

OCCSPOPYR Ont. Child Care Supplement phase out year proportion born pre July

DESCRIPTION

This parameter represents the proportion of the phase out year of the Ontario Child Care Supplement for Working Families where children would still be eligible for the allowance. Children born after the first of July 2011 are not eligible to receive the supplement. Any child whose age is equal to the difference between TARGETYEAR and OCCSPOYR, and whose month of birth is greater than June (if a random number is greater than this parameter), would not be eligible for the Ontario Child Care Supplement.

This program will be gradually phased out with the introduction of the Ontario Child Benefit. See OCBFLAG for more details.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.50000	--	Ontario Budget 2007 - Budget Paper A
ba08.mpr:	0.50000	0.0%	Ontario Budget 2007 - Budget Paper A
ba09.mpr:	0.50000	0.0%	Ontario Budget 2007 - Budget Paper A
ba10.mpr:	0.50000	0.0%	Ontario Budget 2007 - Budget Paper A
ba11.mpr:	0.50000	0.0%	Ontario Budget 2007 - Budget Paper A
ba12.mpr:	0.50000	0.0%	Ontario Budget 2007 - Budget Paper A

VALUES

File/Year	Value	Growth	Source
ba05.mpr:	2011	--	Not in Effect
ba06.mpr:	2011	--	Not in Effect
ba07.mpr:	2011	--	Not in Effect
ba08.mpr:	2011	--	Not in Effect
ba09.mpr:	2011	--	Not in Effect
ba10.mpr:	2011	--	Not in Effect
ba11.mpr:	2011	--	Not in Effect
ba12.mpr:	2011	--	Not in Effect
ba13.mpr:	2011	--	Not in Effect
ba14.mpr:	2011	--	Not in Effect
ba15.mpr:	2011	--	Not in Effect

```
ba05.mpr:     2011              --    Not in Effect
ba06.mpr:     2011              --    Not in Effect
ba07.mpr:     2011              --    Ontario Budget 2007 - Budget
                          Paper A
ba08.mpr:     2011              --    Ontario Budget 2007 - Budget
                          Paper A
ba09.mpr:     2011              --    Ontario Budget 2007 - Budget
                          Paper A
ba10.mpr:     2011              --    Ontario Budget 2007 - Budget
                          Paper A
ba11.mpr:     2011              --    Ontario Budget 2007 - Budget
                          Paper A
ba12.mpr:     2011              --    Ontario Budget 2007 - Budget
                          Paper A
```

OCGIRFLG   Ont. Capital Gains Inclusion Rate Activation Flag

DESCRIPTION

When this flag is activated (set to 1), the Ontario taxable income for the purpose of Ontario taxes is reduced by amount of gross capital gains times the difference in the federal capital gains inclusion rate (CAPGIR) and the Ontario capital gains inclusion rate. (idicapg * (CAPGIR – OCAPGIR). The resulting value for the taxable income is imiotax. This is only used when OTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0                --    Not in effect
ba92.mpr:     0                --    Not in effect
ba93.mpr:     0                --    Not in effect
```

```
ba94.mpr:      0              --    Not in effect
ba95.mpr:      0              --    Not in effect
ba96.mpr:      0              --    Not in effect
ba97.mpr:      0              --    Not in effect
ba98.mpr:      0              --    Not in effect
ba99.mpr:      0              --    Not in effect
ba00.mpr:      0              --    Not in effect
ba01.mpr:      0              --    Not in effect
ba02.mpr:      0              --    Not in effect
ba03.mpr:      0              --    Not in effect
ba04.mpr:      0              --    Not in effect
ba05.mpr:      0              --    Not in effect
ba06.mpr:      0              --    Not in effect
ba07.mpr:      0              --    Copied from ba06.mpr
ba08.mpr:      0              --    Copied from ba07.mpr
ba09.mpr:      0              --    Copied from ba08.mpr
ba10.mpr:      0              --    Copied from ba09.mpr
ba11.mpr:      0              --    Copied from ba10.mpr
ba12.mpr:      0              --    Copied from ba11.mpr
```

OCGTC   Ont. Caregiver Tax Credit

DESCRIPTION

OCGTC multiplied by OPNTCR is the maximum amount of the Ontario Caregiver Tax
Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is
calculated (OTXFLG = 1).

For more explanation see OCGTCFLG.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	2386.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	3500.00	46.7%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	3623.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	3684.00	1.7%	Federal Income Tax Form ON428 - 2003
ba04.mpr:	3791.00	2.9%	Federal Income Tax Form ON428 - 2004
ba05.mpr:	3863.00	1.9%	Federal Income Tax Form ON428 - 2005
ba06.mpr:	3948.00	2.2%	Federal Income Tax Form ON428 - 2006
ba07.mpr:	4031.00	2.1%	TD1ON E (07)
ba08.mpr:	4112.47	2.0%	Grown from ba07.mpr using CPION=1.020210
ba09.mpr:	4196.95	2.1%	Grown from ba08.mpr using CPION=1.020543
ba10.mpr:	4281.43	2.0%	Grown from ba09.mpr using CPION=1.020129
ba11.mpr:	4365.91	2.0%	Grown from ba10.mpr using CPION=1.019732
ba12.mpr:	4456.43	2.1%	Grown from ba11.mpr using CPION=1.020733

DESCRIPTION

The calculation of the Ontario Caregiver Tax Credit (impcgtc) is activated by the flag OCGTCFLG.

The Caregiver Tax Credit (impcgtc) provides additional tax assistance to individuals who provide in-home care for relatives. Eligible recipients include individuals residing with and providing in-home care for a parent or grandparent over 65 years of age, or for an infirm dependent relative.

The parameter OCGTCOPT provides users with the option to use the greenbook value of the Caregiver amount (idcgtc from Line 315 and Schedule 12 in the General Tax Guide) or to give the maximum (OCGTC) if idcgtc is greater than 0.

This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect

```
ba00.mpr:    1              --      Federal Income Tax Form
                          ON428 - 2000
ba01.mpr:    1              --      Federal Income Tax Form
                          ON428 - 2001
ba02.mpr:    1              --      Federal Income Tax Form
                          ON428 - 2002
ba03.mpr:    1              --      Federal Income Tax Form
                          ON428 - 2003
ba04.mpr:    1              --      Federal Income Tax Form
                          ON428 - 2004
ba05.mpr:    1              --      Federal Income Tax Form
                          ON428 - 2005
ba06.mpr:    1              --      Federal Income Tax Form
                          ON428 - 2006
ba07.mpr:    1         --      TD1ON E (07)
ba08.mpr:    1         --      Copied from ba07.mpr
ba09.mpr:    1         --      Copied from ba08.mpr
ba10.mpr:    1         --      Copied from ba09.mpr
ba11.mpr:    1         --      Copied from ba10.mpr
ba12.mpr:    1         --      Copied from ba11.mpr
```

OCGTCOPT   Ont. Caregiver Tax Credit Option (1=max, 2=greenbook)

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers Tax Credit (impcgtc).   A value of 1 results in applying the maximum value (OCGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2. This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (OTXFLG = 1) and the provincial caregivers tax credit is activated (OCGTCFLG = 1).

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect
ba93.mpr:	1	--	Not in effect
ba94.mpr:	1	--	Not in effect
ba95.mpr:	1	--	Not in effect
ba96.mpr:	1	--	Not in effect
ba97.mpr:	1	--	Not in effect
ba98.mpr:	1	--	Not in effect
ba99.mpr:	1	--	Not in effect
ba00.mpr:	1	--	OPTION
ba01.mpr:	1	--	OPTION
ba02.mpr:	1	--	OPTION
ba03.mpr:	1	--	OPTION
ba04.mpr:	1	--	OPTION
ba05.mpr:	1	--	OPTION
ba06.mpr:	1	--	OPTION
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

OCHATL1   Ont. Charitable Donations amount level 1

DESCRIPTION

The level above which the proportion of Ontario Charitable Donations and Gifts to the Crown (imchara) may be claimed as a tax credit increases. The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00              --    Not in effect
 ba92.mpr:    0.00              --    Not in effect
 ba93.mpr:    0.00              --    Not in effect
 ba94.mpr:    0.00              --    Not in effect
 ba95.mpr:    0.00              --    Not in effect
 ba96.mpr:    0.00              --    Not in effect
 ba97.mpr:    0.00              --    Not in effect
 ba98.mpr:    0.00              --    Not in effect
 ba99.mpr:    0.00              --    Not in effect
 ba00.mpr:  200.00              --    Federal Income Tax Form
                            ON428 - 2000
 ba01.mpr:  200.00            0.0%   Federal Income Tax Form
                            ON428 - 2001
 ba02.mpr:  200.00            0.0%   Federal Income Tax Form
                            ON428 - 2002
 ba03.mpr:  200.00            0.0%   Federal Income Tax Form
                            ON428 - 2003
 ba04.mpr:  200.00            0.0%   Federal Income Tax Form
                            ON428 - 2004
 ba05.mpr:  200.00            0.0%   Federal Income Tax Form
                            ON428 - 2005
 ba06.mpr:  200.00            0.0%   Federal Income Tax Form
                            ON428 - 2006
 ba07.mpr:  200.00            0.0%   Grown from ba06.mpr using
                            NONE=1.0000
 ba08.mpr:  200.00            0.0%   Grown from ba07.mpr using
                            NONE=1.0000
 ba09.mpr:  200.00            0.0%   Grown from ba08.mpr using
                            NONE=1.0000
 ba10.mpr:  200.00            0.0%   Grown from ba09.mpr using
                            NONE=1.0000
```

```
ba11.mpr:     200.00          0.0%   Grown from ba10.mpr using
                              NONE=1.0000
ba12.mpr:     200.00          0.0%   Grown from ba11.mpr using
                              NONE=1.0000
```

OCHATR1   Ont. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (OCHATL1) that may be claimed as a Ontario non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.06370	--	Federal Income Tax Form ON428 – 2000
ba01.mpr:	0.06160	-3.3%	Federal Income Tax Form ON428 – 2001
ba02.mpr:	0.06050	-1.8%	Federal Income Tax Form ON428 – 2002

```
ba03.mpr:      0.06050      0.0%   Federal Income Tax Form
                                   ON428 - 2003
ba04.mpr:      0.06050      0.0%   Federal Income Tax Form
                                   ON428 - 2004
ba05.mpr:      0.06050      0.0%   Federal Income Tax Form
                                   ON428 - 2005
ba06.mpr:      0.06050      0.0%   Federal Income Tax Form
                                   ON428 - 2006
ba07.mpr:      0.06050      0.0%   Payroll Deductions Formulas
                                   2007 - T4127
ba08.mpr:      0.06050      0.0%   Copied from ba07.mpr
ba09.mpr:      0.06050      0.0%   Copied from ba08.mpr
ba10.mpr:      0.06050      0.0%   Copied from ba09.mpr
ba11.mpr:      0.06050      0.0%   Copied from ba10.mpr
ba12.mpr:      0.06050      0.0%   Copied from ba11.mpr
```

OCHATR2   Ont. Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (OCHATL1) that may be claimed as a Ontario non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.00000       --     Not in effect
ba92.mpr:      0.00000       --     Not in effect
ba93.mpr:      0.00000       --     Not in effect
ba94.mpr:      0.00000       --     Not in effect
```

```
ba95.mpr:    0.00000        --    Not in effect
ba96.mpr:    0.00000        --    Not in effect
ba97.mpr:    0.00000        --    Not in effect
ba98.mpr:    0.00000        --    Not in effect
ba99.mpr:    0.00000        --    Not in effect
ba00.mpr:    0.11160        --    Federal Income Tax Form
                          ON428 - 2000
ba01.mpr:    0.11160      0.0%   Federal Income Tax Form
                          ON428 - 2001
ba02.mpr:    0.11160      0.0%   Federal Income Tax Form
                          ON428 - 2002
ba03.mpr:    0.11160      0.0%   Federal Income Tax Form
                          ON428 - 2003
ba04.mpr:    0.11160      0.0%   Federal Income Tax Form
                          ON428 - 2004
ba05.mpr:    0.11160      0.0%   Federal Income Tax Form
                          ON428 - 2005
ba06.mpr:    0.11160      0.0%   Federal Income Tax Form
                          ON428 - 2006
ba07.mpr:    0.11160      0.0%   Payroll Deductions Formulas
                          2007 - T4127
ba08.mpr:    0.11160      0.0%   Copied from ba07.mpr
ba09.mpr:    0.11160      0.0%   Copied from ba08.mpr
ba10.mpr:    0.11160      0.0%   Copied from ba09.mpr
ba11.mpr:    0.11160      0.0%   Copied from ba10.mpr
ba12.mpr:    0.11160      0.0%   Copied from ba11.mpr
```

OCWISFLG   Ont. Child Care Working Income Supplement activation flag

DESCRIPTION

This parameter controls the activation of the Ontario Child Care Supplement for Working Families introduced in the Ontario Budget of May 1998. When set to 1, benefits under this program will be calculated. The Ontario Budget of May 2000 announced a higher annual maximum for single parents of OCWISSP.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also: imoccea, OCCEAFLG.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

ba91.mpr:	0	--	Not in Effect
ba92.mpr:	0	--	Not in Effect
ba93.mpr:	0	--	Not in Effect
ba94.mpr:	0	--	Not in Effect
ba95.mpr:	0	--	Not in Effect
ba96.mpr:	0	--	Not in Effect
ba97.mpr:	0	--	Not in Effect
ba98.mpr:	1	--	Ontario Budget, May 1998
ba99.mpr:	1	--	Ont. Child Care Supplement for Working Families
ba00.mpr:	1	--	Federal Income Tax ONT - 2000
ba01.mpr:	1	--	Ontario Child Care Supplement for Working Families
ba02.mpr:	1	--	Ontario Child Care Supplement for Working Families
ba03.mpr:	1	--	Ontario Child Care Supplement for Working Families
ba04.mpr:	1	--	Ontario Child Care Supplement for Working Families
ba05.mpr:	1	--	Ontario Child Care Supplement for Working Families
ba06.mpr:	1	--	Ontario Child Care Supplement for Working Families
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr

```
    ba12.mpr:    1                --    Copied from ba11.mpr
```

OCWISFLGP Ont. Child Care Working Income Supplement activation flag for 1st half of year

DESCRIPTION

This parameter controls the activation of the Ontario Child Care Supplement for Working Families introduced in the Ontario Budget of May 1998. When set to 1, benefits under this program will be calculated. The Ontario Budget of May 2000 announced a higher annual maximum for single parents of OCWISSPP.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also: imoccea, OCCEAFLG.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in Effect
ba92.mpr:	0	--	Not in Effect
ba93.mpr:	0	--	Not in Effect
ba94.mpr:	0	--	Not in Effect
ba95.mpr:	0	--	Not in Effect
ba96.mpr:	0	--	Not in Effect
ba97.mpr:	0	--	Not in Effect

```
ba98.mpr:     0                 --      Not in Effect
ba99.mpr:     1                 --      Ontario Budget, May 1998
ba00.mpr:     1                 --      Ont. Child Care Supplement
                        for Working Families
ba01.mpr:     1                 --      Federal Income Tax ONT -
                        2000
ba02.mpr:     1                 --      Ontario Child Care
                        Supplement for Working Families
ba03.mpr:     1                 --      Ontario Child Care
                        Supplement for Working Families
ba04.mpr:     1                 --      Ontario Child Care
                        Supplement for Working Families
ba05.mpr:     1                 --      Ontario Child Care
                        Supplement for Working Families
ba06.mpr:     1                 --      Ontario Child Care
                        Supplement for Working Families
ba07.mpr:     1                 --      Ontario Child Care
                        Supplement for Working Families
ba08.mpr:     1                 --      Copied from ba07.mpr
ba09.mpr:     1                 --      Copied from ba08.mpr
ba10.mpr:     1                 --      Copied from ba09.mpr
ba11.mpr:     1                 --      Copied from ba10.mpr
ba12.mpr:     1                 --      Copied from ba11.mpr
```

OCWISRR   Ont. Child Care Working Income Supplement Rate [children][rr]

DESCRIPTION

For families with earnings from work, this parameter is used to calculate the maximum
Ontario Child Care Supplement for Working Families. The parameter represents the benefit
rate as a proportion which is applied to family earnings above the threshold OCWISTD. This
lookup parameter is indexed by the number of children under the age of 7 in the census
family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

See also: imoccea.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year		Value	Source	
ba91.mpr:		2	[Rows]	Not in Effect
	1	0.000	(0.0000)	
	2	0.000	(0.0000)	
ba92.mpr:			[Same]	Not in Effect
ba93.mpr:			[Same]	Not in Effect
ba94.mpr:			[Same]	Not in Effect
ba95.mpr:			[Same]	Not in Effect
ba96.mpr:			[Same]	Not in Effect
ba97.mpr:			[Same]	Not in Effect
ba98.mpr:		3	[Rows]	Ontario Budget, May 1998
	1	0.200	(0.2000)	
	2	0.400	(0.2000)	
	3	0.600	(0.2000)	
ba99.mpr:		3	[Rows]	Ont. Child Care Supplement for Working Families
	1	0.210	(0.2100)	
	2	0.420	(0.2100)	
	3	0.630	(0.2100)	
ba00.mpr:			[Same]	Ont. Child Care Supplement for Working Families
ba01.mpr:			[Same]	Ontario Child Care Supplement for Working Families
ba02.mpr:			[Same]	Ontario Child Care Supplement for Working Families
ba03.mpr:			[Same]	Ontario Child Care Supplement for Working Families
ba04.mpr:			[Same]	Ontario Child Care Supplement for Working Families
ba05.mpr:			[Same]	Ontario Child Care Supplement for Working Families

```
ba06.mpr:                    [Same]   Ontario Child Care
                                       Supplement for Working Families
ba07.mpr:                    [Same]   Copied from ba06.mpr
ba08.mpr:                    [Same]   Copied from ba07.mpr
ba09.mpr:                    [Same]   Copied from ba08.mpr
ba10.mpr:                    [Same]   Copied from ba09.mpr
ba11.mpr:                    [Same]   Copied from ba10.mpr
ba12.mpr:                    [Same]   Copied from ba11.mpr
```

OCWISRRP   Ont. Child Care Working Income Supplement Rate [children][rr] for 1st half of year

DESCRIPTION

For families with earnings from work, this parameter is used to calculate the maximum Ontario Child Care Supplement for Working Families. The parameter represents the benefit rate as a proportion which is applied to family earnings above the threshold OCWISTDP. This lookup parameter is indexed by the number of children under the age of 7 in the census family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also: imoccea.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

```
ba91.mpr:     2              [Rows]    Not in Effect
          1    0.000    (0.0000)
          2    0.000    (0.0000)
ba92.mpr:                    [Same]    Not in Effect
ba93.mpr:                    [Same]    Not in Effect
ba94.mpr:                    [Same]    Not in Effect
ba95.mpr:                    [Same]    Not in Effect
ba96.mpr:                    [Same]    Not in Effect
ba97.mpr:                    [Same]    Not in Effect
ba98.mpr:                    [Same]    Not in Effect
                             # Source: Not in Effect
ba99.mpr:     3              [Rows]    Ontario Budget, May 1998
          1    0.200    (0.2000)
          2    0.400    (0.2000)
          3    0.600    (0.2000)
ba00.mpr:     3              [Rows]    Ont. Child Care Supplement
                             for Working Families
          1    0.210    (0.2100)
          2    0.420    (0.2100)
          3    0.630    (0.2100)
ba01.mpr:                    [Same]    Ont. Child Care Supplement
                             for Working Families
ba02.mpr:                    [Same]    Ontario Child Care
                             Supplement for Working Families
ba03.mpr:                    [Same]    Ontario Child Care
                             Supplement for Working Families
ba04.mpr:                    [Same]    Ontario Child Care
                             Supplement for Working Families
ba05.mpr:                    [Same]    Ontario Child Care
                             Supplement for Working Families
ba06.mpr:                    [Same]    Ontario Child Care
                             Supplement for Working Families
ba07.mpr:                    [Same]    Ontario Child Care
                             Supplement for Working Families
ba08.mpr:                    [Same]    Copied from ba07.mpr
ba09.mpr:                    [Same]    Copied from ba08.mpr
ba10.mpr:                    [Same]    Copied from ba09.mpr
ba11.mpr:                    [Same]    Copied from ba10.mpr
ba12.mpr:                    [Same]    Copied from ba11.mpr
```

OCWISSP   Ont. Child Care Working Income Supplement maximum benefit for single parents

DESCRIPTION

This value is the maximum annual benefit per child for the Ontario Child Care Supplement for Working Families allowed associated with "young" children (under 7) in single parent families.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also: imoccea.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	400.00	--	Federal Income Tax T1C (ONT) 1997

```
ba98.mpr:     1020.00     155.0%   Ontario Child Care
                                   Supplement for Working Families
ba99.mpr:     1100.00       7.8%   Ontario Child Care
                                   Supplement for Working Families
ba00.mpr:     1310.00      19.1%   Ont. Child Care Supplement
                                   for Working Families
ba01.mpr:     1310.00       0.0%   Ontario Child Care
                                   Supplement for Working Families
ba02.mpr:     1310.00       0.0%   Ontario Child Care
                                   Supplement for Working Families
ba03.mpr:     1310.00       0.0%   Ontario Child Care
                                   Supplement for Working Families
ba04.mpr:     1310.00       0.0%   Ontario Child Care
                                   Supplement for Working Families
ba05.mpr:     1310.00       0.0%   Ontario Child Care
                                   Supplement for Working Families
ba06.mpr:     1310.00       0.0%   Ontario Child Care
                                   Supplement for Working Families
ba07.mpr:     1310.00       0.0%   Grown from ba06.mpr using
                                   NONE=1.0000
ba08.mpr:     1310.00       0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:     1310.00       0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     1310.00       0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     1310.00       0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     1310.00       0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

OCWISSPP   Ont. Child Care Working Income Supplement maximum benefit for single parents for 1st half of year

DESCRIPTION

This value is the maximum annual benefit per child for the Ontario Child Care Supplement for Working Families allowed associated with "young" children (under 7) in single parent families.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the

current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also: imoccea.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	1020.00	--	Ontario Child Care Supplement for Working Families
ba00.mpr:	1100.00	7.8%	Ontario Child Care Supplement for Working Families
ba01.mpr:	1310.00	19.1%	Ont. Child Care Supplement for Working Families
ba02.mpr:	1310.00	0.0%	Ontario Child Care Supplement for Working Families
ba03.mpr:	1310.00	0.0%	Ontario Child Care Supplement for Working Families
ba04.mpr:	1310.00	0.0%	Ontario Child Care Supplement for Working Families
ba05.mpr:	1310.00	0.0%	Ontario Child Care Supplement for Working Families
ba06.mpr:	1310.00	0.0%	Ontario Child Care Supplement for Working Families

```
 ba07.mpr:     1310.00      0.0%   Ontario Child Care
                                   Supplement for Working Families
 ba08.mpr:     1310.00      0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
 ba09.mpr:     1310.00      0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
 ba10.mpr:     1310.00      0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
 ba11.mpr:     1310.00      0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
 ba12.mpr:     1310.00      0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

OCWISTD   Ont. Child Care Working Income Supplement minimum earnings

DESCRIPTION

For families with earnings from work, this parameter is used in the calculation of the maximum Ontario Child Care Supplement for Working Families. The parameter represents the threshold of family earnings above which maximum benefits are calculated as a proportion (OCWISRR) of family earnings up to a ceiling of OCCEAYNG times the number of children under the age of 7 in the census family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also: imoccea.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	5000.00	--	Ontario Budget, May 1998
ba99.mpr:	5000.00	0.0%	Ont. Child Care Supplement for Working Families
ba00.mpr:	5000.00	0.0%	Ont. Child Care Supplement for Working Families
ba01.mpr:	5000.00	0.0%	Ontario Child Care Supplement for Working Families
ba02.mpr:	5000.00	0.0%	Ontario Child Care Supplement for Working Families
ba03.mpr:	5000.00	0.0%	Ontario Child Care Supplement for Working Families
ba04.mpr:	5000.00	0.0%	Ontario Child Care Supplement for Working Families
ba05.mpr:	5000.00	0.0%	Ontario Child Care Supplement for Working Families
ba06.mpr:	5000.00	0.0%	Ontario Child Care Supplement for Working Families
ba07.mpr:	5000.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	5000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	5000.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	5000.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	5000.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	5000.00	0.0%	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

For families with earnings from work, this parameter is used in the calculation of the maximum Ontario Child Care Supplement for Working Families. The parameter represents the threshold of family earnings above which maximum benefits are calculated as a proportion (OCWISRRP) of family earnings up to a ceiling of OCCEAYNGP times the number of children under the age of 7 in the census family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also: imoccea.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	0.00	--	Not in Effect

```
ba99.mpr:      5000.00        --     Ontario Budget, May 1998
ba00.mpr:      5000.00       0.0%   Ont. Child Care Supplement
                                    for Working Families
ba01.mpr:      5000.00       0.0%   Ont. Child Care Supplement
                                    for Working Families
ba02.mpr:      5000.00       0.0%   Ontario Child Care
                                    Supplement for Working Families
ba03.mpr:      5000.00       0.0%   Ontario Child Care
                                    Supplement for Working Families
ba04.mpr:      5000.00       0.0%   Ontario Child Care
                                    Supplement for Working Families
ba05.mpr:      5000.00       0.0%   Ontario Child Care
                                    Supplement for Working Families
ba06.mpr:      5000.00       0.0%   Ontario Child Care
                                    Supplement for Working Families
ba07.mpr:      5000.00       0.0%   Ontario Child Care
                                    Supplement for Working Families
ba08.mpr:      5000.00       0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:      5000.00       0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      5000.00       0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      5000.00       0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      5000.00       0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

ODISTC   Maximum infirm dependent 18 or older tax credit

DESCRIPTION

This parameter is the amount which can be claimed for the federal non-refundable tax credit
for infirm dependents aged 18 and over if the filer has already claimed an amount for
disabled dependents (idothpe). Note that the model assumes that there is only one disabled
dependent.

CROSS REFERENCE

Function   **Description**

txitax   Compute taxable income and individual credits

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 1540.00   --   Federal Income Tax 1991 –
                                             Line 306
 ba92.mpr: 1583.00   2.8%   Federal Income Tax 1992 –
                                             Line 306
 ba93.mpr: 1583.00   0.0%   Federal Income Tax 1993 –
                                             Line 306
 ba94.mpr: 1583.00   0.0%   Federal Income Tax 1994 –
                                             Line 306
 ba95.mpr: 1583.00   0.0%   Federal Income Tax 1995 –
                                             Line 306
 ba96.mpr: 2353.00   48.6%   Federal Income Tax 1996 –
                                             Line 306
 ba97.mpr: 2353.00   0.0%   Federal Income Tax 1997 –
                                             Line 306
 ba98.mpr: 2353.00   0.0%   Federal Income Tax 1998 –
                                             Line 306
 ba99.mpr: 2353.00   0.0%   Federal Income Tax 1999 –
                                             Line 306
 ba00.mpr: 2386.00   1.4%   Federal Income Tax 2000 –
                                             Line 306
 ba01.mpr: 3500.00   46.7%   Federal Income Tax 2001 –
                                             Line 306
 ba02.mpr: 3605.00   3.0%   Federal Income Tax 2002 –
                                             Line 306
 ba03.mpr: 3663.00   1.6%   Federal Income Tax 2003 –
                                             Line 306
 ba04.mpr: 3784.00   3.3%   Federal Income Tax 2004 –
                                             Line 306
 ba05.mpr: 3848.00   1.7%   Federal Income Tax 2005 –
                                             Line 306

```
ba06.mpr:      3933.00        2.2%    Federal Income Tax 2006 –
                                      Line 306
ba07.mpr:      4019.00        2.2%    Form TD1 E (07)
ba08.mpr:      4100.71        2.0%    Grown from ba07.mpr using
                                      CPI=1.020331
ba09.mpr:      4185.45        2.1%    Grown from ba08.mpr using
                                      CPI=1.020664
ba10.mpr:      4270.19        2.0%    Grown from ba09.mpr using
                                      CPI=1.020246
ba11.mpr:      4351.90        1.9%    Grown from ba10.mpr using
                                      CPI=1.019135
ba12.mpr:      4442.69        2.1%    Grown from ba11.mpr using
                                      CPI=1.020862
```

ODTCR   Ont. dividend tax credit rate

DESCRIPTION

The Ontario dividend tax credit for dividends from small (other than eligible) corporations is
calculated as taxable dividends from small (other than eligible) corporations (imisdivt) times
this proportion.   The total dividend tax credit (impdtxc) includes amounts from both the
large (eligible) and small (other than eligible) corporations and is only used when provincial
tax on taxable income is turned on (OTXFLG = 1).

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect

```
ba95.mpr:      0.00000        --     Not in effect
ba96.mpr:      0.00000        --     Not in effect
ba97.mpr:      0.00000        --     Not in effect
ba98.mpr:      0.00000        --     Not in effect
ba99.mpr:      0.00000        --     Not in effect
ba00.mpr:      0.05130        --     Federal Income Tax Form
                                     ON428 - 2000
ba01.mpr:      0.05130       0.0%    Federal Income Tax Form
                                     ON428 - 2001
ba02.mpr:      0.05130       0.0%    Federal Income Tax Form
                                     ON428 - 2002
ba03.mpr:      0.05130       0.0%    Federal Income Tax Form
                                     ON428 - 2003
ba04.mpr:      0.05130       0.0%    Federal Income Tax Form
                                     ON428 - 2004
ba05.mpr:      0.05130       0.0%    Federal Income Tax Form
                                     ON428 - 2005
ba06.mpr:      0.05130       0.0%    Federal Income Tax Form
                                     ON428 - 2006
ba07.mpr:      0.05130       0.0%    Copied from ba06.mpr
ba08.mpr:      0.05130       0.0%    Copied from ba07.mpr
ba09.mpr:      0.05130       0.0%    Copied from ba08.mpr
ba10.mpr:      0.05130       0.0%    Copied from ba09.mpr
ba11.mpr:      0.05130       0.0%    Copied from ba10.mpr
ba12.mpr:      0.05130       0.0%    Copied from ba11.mpr
```

ODTCRLC   Ont. dividend tax credit rate from large (eligible) corporations

DESCRIPTION

The Ontario dividend tax credit for dividends from large (eligible) corporations is calculated as taxable dividends from large (eligible) corporations (imildivt) times this proportion. The total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (OTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.05130	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	0.05130	0.0%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	0.05130	0.0%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	0.05130	0.0%	Federal Income Tax Form ON428 - 2003
ba04.mpr:	0.05130	0.0%	Federal Income Tax Form ON428 - 2004
ba05.mpr:	0.05130	0.0%	Federal Income Tax Form ON428 - 2005
ba06.mpr:	0.06500	26.7%	Federal Income Tax Form ON428 - 2006
ba07.mpr:	0.06700	3.1%	Ontario Ministry of Finance News Release 80-06
ba08.mpr:	0.07000	4.5%	Ontario Ministry of Finance News Release 80-06
ba09.mpr:	0.07400	5.7%	Ontario Ministry of Finance News Release 80-06
ba10.mpr:	0.07700	4.1%	Ontario Ministry of Finance News Release 80-06
ba11.mpr:	0.07700	0.0%	Copied from ba10.mpr
ba12.mpr:	0.07700	0.0%	Copied from ba11.mpr

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible full-time
months of study to determine the Ontario education tax credit. This parameter is only used
when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Federal Income Tax Form ON428 – 2000
ba01.mpr:	400.00	100.0%	Federal Income Tax Form ON(S11) – 2001
ba02.mpr:	414.00	3.5%	Federal Income Tax Form ON(S11) – 2002
ba03.mpr:	421.00	1.7%	Federal Income Tax Form ON(S11) – 2003
ba04.mpr:	433.00	2.9%	Federal Income Tax Form ON(S11) – 2004

```
ba05.mpr:      441.00       1.8%   Federal Income Tax Form
                                   ON(S11) - 2005
ba06.mpr:      451.00       2.3%   Federal Income Tax Form
                                   ON(S11) - 2006
ba07.mpr:      461.00       2.2%   TD1ON E (07)
ba08.mpr:      470.32       2.0%   Grown from ba07.mpr using
                                   CPION=1.020210
ba09.mpr:      479.98       2.1%   Grown from ba08.mpr using
                                   CPION=1.020543
ba10.mpr:      489.64       2.0%   Grown from ba09.mpr using
                                   CPION=1.020129
ba11.mpr:      499.30       2.0%   Grown from ba10.mpr using
                                   CPION=1.019732
ba12.mpr:      509.65       2.1%   Grown from ba11.mpr using
                                   CPION=1.020733
```

OEDXPMPT   Ont. Education Amount per month of part-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible part-time
months of study to determine the Ontario education tax credit. This parameter is only used
when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect

```
ba95.mpr:      0.00           --     Not in effect
ba96.mpr:      0.00           --     Not in effect
ba97.mpr:      0.00           --     Not in effect
ba98.mpr:      0.00           --     Not in effect
ba99.mpr:      0.00           --     Not in effect
ba00.mpr:     60.00           --     Federal Income Tax Form
                              ON428 - 2000
ba01.mpr:    120.00        100.0%    Federal Income Tax Form
                              ON(S11) - 2001
ba02.mpr:    124.00          3.3%    Federal Income Tax Form
                              ON(S11) - 2002
ba03.mpr:    126.00          1.6%    Federal Income Tax Form
                              ON(S11) - 2003
ba04.mpr:    130.00          3.2%    Federal Income Tax Form
                              ON(S11) - 2004
ba05.mpr:    132.00          1.5%    Federal Income Tax Form
                              ON(S11) - 2005
ba06.mpr:    135.00          2.3%    Federal Income Tax Form
                              ON(S11) - 2006
ba07.mpr:    138.00          2.2%    TD1ON E (07)
ba08.mpr:    140.79          2.0%    Grown from ba07.mpr using
                              CPION=1.020210
ba09.mpr:    143.68          2.1%    Grown from ba08.mpr using
                              CPION=1.020543
ba10.mpr:    146.57          2.0%    Grown from ba09.mpr using
                              CPION=1.020129
ba11.mpr:    149.46          2.0%    Grown from ba10.mpr using
                              CPION=1.019732
ba12.mpr:    152.56          2.1%    Grown from ba11.mpr using
                              CPION=1.020733
```

OEHTDRR   OEHT - Income Tax Deduction Rate

DESCRIPTION

When OEHTFLAG is set to 1, the Ontario Employer Health Tax is calculated. It is reduced using a deduction which is calculated as OEHTDRR times the total tax due. The total tax minus the deduction is the tax due (imonteht).

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00000          --    Not in effect
ba92.mpr:     0.00000          --    Not in effect
ba93.mpr:     0.22000          --    Ontario Minister of Finance
                            - EHT Guide
ba94.mpr:     0.22000        0.0%    Ontario Minister of Finance
                            - EHT Guide
ba95.mpr:     0.22000        0.0%    Ontario Minister of Finance
                            - EHT Guide
ba96.mpr:     0.22000        0.0%    Ontario Minister of Finance
                            - EHT Guide
ba97.mpr:     0.22000        0.0%    Ontario Minister of Finance
                            - EHT Guide
ba98.mpr:     0.22000        0.0%    Ontario Minister of Finance
                            - EHT Guide
ba99.mpr:     0.00000          --    Not in effect
ba00.mpr:     0.00000          --    Not in effect
ba01.mpr:     0.00000          --    Not in effect
ba02.mpr:     0.00000          --    Not in effect
ba03.mpr:     0.00000          --    Not in effect
ba04.mpr:     0.00000          --    Not in effect
ba05.mpr:     0.00000          --    Not in effect
ba06.mpr:     0.00000          --    Not in effect
ba07.mpr:     0.00000          --    Copied from ba06.mpr
ba08.mpr:     0.00000          --    Copied from ba07.mpr
ba09.mpr:     0.00000          --    Copied from ba08.mpr
ba10.mpr:     0.00000          --    Copied from ba09.mpr
ba11.mpr:     0.00000          --    Copied from ba10.mpr
ba12.mpr:     0.00000          --    Copied from ba11.mpr
```

DESCRIPTION

This is the amount of self-employed earnings which is exempt from the Ontario Employer Health Tax. The tax is calculated when OEHTFLAG is equal to 1.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	40000.00	--	Ontario Minister of Finance - EHT Guide
ba94.mpr:	40000.00	0.0%	Ontario Minister of Finance - EHT Guide
ba95.mpr:	40000.00	0.0%	Ontario Minister of Finance - EHT Guide
ba96.mpr:	40000.00	0.0%	Ontario Minister of Finance - EHT Guide
ba97.mpr:	200000.00	400.0%	Ontario Minister of Finance - EHT Guide
ba98.mpr:	350000.00	75.0%	Ontario Budget, May 1998
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect

```
  ba07.mpr:     0.00              --    Grown from ba06.mpr using
                          NONE=1.0000
  ba08.mpr:     0.00              --    Grown from ba07.mpr using
                          NONE=1.0000
  ba09.mpr:     0.00              --    Grown from ba08.mpr using
                          NONE=1.0000
  ba10.mpr:     0.00              --    Grown from ba09.mpr using
                          NONE=1.0000
  ba11.mpr:     0.00              --    Grown from ba10.mpr using
                          NONE=1.0000
  ba12.mpr:     0.00              --    Grown from ba11.mpr using
                          NONE=1.0000
```

OEHTFLAG   OEHT - Ontario Employer Health Tax Flag

DESCRIPTION

When set to 1, the Ontario Employer Health tax is calculated for persons who are self-employed.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
  ba91.mpr:     0               --    Not in effect
  ba92.mpr:     0               --    Not in effect
  ba93.mpr:     1               --    Ontario Minister of Finance
                          - EHT Guide
  ba94.mpr:     1               --    Ontario Minister of Finance
                          - EHT Guide
  ba95.mpr:     1               --    Ontario Minister of Finance
                          - EHT Guide
```

```
ba96.mpr:     1                 --    Ontario Minister of Finance
                                - EHT Guide
ba97.mpr:     1                 --    Ontario Minister of Finance
                                - EHT Guide
ba98.mpr:     1                 --    Ontario Minister of Finance
                                - EHT Guide
ba99.mpr:     0                 --    Ontario Budget, May 1998
ba00.mpr:     0                 --    Not in effect
ba01.mpr:     0                 --    Not in effect
ba02.mpr:     0                 --    Not in effect
ba03.mpr:     0                 --    Not in effect
ba04.mpr:     0                 --    Not in effect
ba05.mpr:     0                 --    Not in effect
ba06.mpr:     0                 --    Not in effect
ba07.mpr:     0                 --    Copied from ba06.mpr
ba08.mpr:     0                 --    Copied from ba07.mpr
ba09.mpr:     0                 --    Copied from ba08.mpr
ba10.mpr:     0                 --    Copied from ba09.mpr
ba11.mpr:     0                 --    Copied from ba10.mpr
ba12.mpr:     0                 --    Copied from ba11.mpr
```

OEHTRR1   OEHT - Rate 1

DESCRIPTION

This is the first tax rate for the Ontario Employer Health Tax. When a person's income from self-employment is less than OEHTTD1, the Employer Health Tax is calculated as the rate times any self-employment earnings greater than the exemption OEHTEX.

The Ontario Employer Health Tax is only calculated when OEHTFLAG is equal to 1. The Tax is then reduced by a tax deduction calculated using OEHTDRR.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00980	--	Ontario Minister of Finance - EHT Guide
ba94.mpr:	0.00980	0.0%	Ontario Minister of Finance - EHT Guide
ba95.mpr:	0.00980	0.0%	Ontario Minister of Finance - EHT Guide
ba96.mpr:	0.00980	0.0%	Ontario Minister of Finance - EHT Guide
ba97.mpr:	0.00980	0.0%	Ontario Minister of Finance - EHT Guide
ba98.mpr:	0.00980	0.0%	Ontario Minister of Finance - EHT Guide
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

OEHTRR2   OEHT - Rate 2

DESCRIPTION

This is the second rate for the Ontario Employer Health Tax. When a person's income from self-employment is less than OEHTTD2, but greater than OEHTTD1, the Employer Health Tax is calculated by adding OEHTRR1 times the difference between the first turndown (OEHTTD1) and the exemption rate (OEHTEX) and OEHTRR2 times the difference between earnings from self-employment and OEHTTD1.

The Ontario Employer Health Tax is only calculated when OEHTFLAG is equal to 1. The Tax is then reduced by a tax deduction calculated using OEHTDRR.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.02726	--	Ontario Minister of Finance - EHT Guide
ba94.mpr:	0.02726	0.0%	Ontario Minister of Finance - EHT Guide
ba95.mpr:	0.02726	0.0%	Ontario Minister of Finance - EHT Guide
ba96.mpr:	0.02726	0.0%	Ontario Minister of Finance - EHT Guide
ba97.mpr:	0.02726	0.0%	Ontario Minister of Finance - EHT Guide
ba98.mpr:	0.02726	0.0%	Ontario Minister of Finance - EHT Guide
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr

```
   ba12.mpr:    0.00000        --      Copied from ba11.mpr
```

OEHTRR3   OEHT - Rate 3

DESCRIPTION

When self-employment earnings are greater than OEHTTD2, the Ontario Employer Health Tax is calculated as OEHTRR3 times earnings from self-employment which are greater than the exemption OEHTEX.

The Ontario Employer Health Tax is only calculated when OEHTFLAG is equal to 1. The Tax is then reduced by a tax deduction calculated using OEHTDRR.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00000        --      Not in effect
 ba92.mpr:    0.00000        --      Not in effect
 ba93.mpr:    0.01950        --      Ontario Minister of Finance
                            - EHT Guide
 ba94.mpr:    0.01950      0.0%   Ontario Minister of Finance
                            - EHT Guide
 ba95.mpr:    0.01950      0.0%   Ontario Minister of Finance
                            - EHT Guide
 ba96.mpr:    0.01950      0.0%   Ontario Minister of Finance
                            - EHT Guide
 ba97.mpr:    0.01950      0.0%   Ontario Minister of Finance
                            - EHT Guide
 ba98.mpr:    0.01950      0.0%   Ontario Minister of Finance
                            - EHT Guide
 ba99.mpr:    0.00000        --      Not in effect
```

```
ba00.mpr:      0.00000      --     Not in effect
ba01.mpr:      0.00000      --     Not in effect
ba02.mpr:      0.00000      --     Not in effect
ba03.mpr:      0.00000      --     Not in effect
ba04.mpr:      0.00000      --     Not in effect
ba05.mpr:      0.00000      --     Not in effect
ba06.mpr:      0.00000      --     Not in effect
ba07.mpr:      0.00000      --     Copied from ba06.mpr
ba08.mpr:      0.00000      --     Copied from ba07.mpr
ba09.mpr:      0.00000      --     Copied from ba08.mpr
ba10.mpr:      0.00000      --     Copied from ba09.mpr
ba11.mpr:      0.00000      --     Copied from ba10.mpr
ba12.mpr:      0.00000      --     Copied from ba11.mpr
```

OEHTTD1   OEHT - Turndown 1

DESCRIPTION

This is the first turndown for the Ontario Employer Health Tax. When a person's income
from self-employment is less than this value, the Employer Health Tax is calculated using the
rate OEHTRR1 on self-employment earnings over the exemption OEHTEX. The Ontario
Employer Health Tax is only calculated when OEHTFLAG is equal to 1.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	200000.00	--	Ontario Minister of Finance - EHT Guide

```
    ba94.mpr:      200000.00      0.0%   Ontario Minister of Finance
                                         - EHT Guide
    ba95.mpr:      200000.00      0.0%   Ontario Minister of Finance
                                         - EHT Guide
    ba96.mpr:      200000.00      0.0%   Ontario Minister of Finance
                                         - EHT Guide
    ba97.mpr:      0.00            --    Ontario Minister of Finance
                                         - EHT Guide
    ba98.mpr:      0.00            --    Ontario Minister of Finance
                                         - EHT Guide
    ba99.mpr:      0.00            --    Not in effect
    ba00.mpr:      0.00            --    Not in effect
    ba01.mpr:      0.00            --    Not in effect
    ba02.mpr:      0.00            --    Not in effect
    ba03.mpr:      0.00            --    Not in effect
    ba04.mpr:      0.00            --    Not in effect
    ba05.mpr:      0.00            --    Not in effect
    ba06.mpr:      0.00            --    Not in effect
    ba07.mpr:      0.00            --    Grown from ba06.mpr using
                                  NONE=1.0000
    ba08.mpr:      0.00            --    Grown from ba07.mpr using
                                  NONE=1.0000
    ba09.mpr:      0.00            --    Grown from ba08.mpr using
                                  NONE=1.0000
    ba10.mpr:      0.00            --    Grown from ba09.mpr using
                                  NONE=1.0000
    ba11.mpr:      0.00            --    Grown from ba10.mpr using
                                  NONE=1.0000
    ba12.mpr:      0.00            --    Grown from ba11.mpr using
                                  NONE=1.0000
```

OEHTTD2   OEHT - Turndown 2

DESCRIPTION

This is the second turndown for the Ontario Employer Health Tax. When a person's income from self-employment is less than this value, but greater than OEHTTD1, the Employer Health Tax is calculated by adding OEHTRR1 times the difference between the first turndown (OEHTTD1) and the exemption rate (OEHTEX) and OEHTRR2 times the difference between earnings from self-employment and OEHTTD1. The Ontario Employer Health Tax is only calculated when OEHTFLAG is equal to 1.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	400000.00	--	Ontario Minister of Finance - EHT Guide
ba94.mpr:	400000.00	0.0%	Ontario Minister of Finance - EHT Guide
ba95.mpr:	400000.00	0.0%	Ontario Minister of Finance - EHT Guide
ba96.mpr:	400000.00	0.0%	Ontario Minister of Finance - EHT Guide
ba97.mpr:	0.00	--	Ontario Minister of Finance - EHT Guide
ba98.mpr:	0.00	--	Ontario Minister of Finance - EHT Guide
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000

```
ba11.mpr:    0.00              --      Grown from ba10.mpr using
                            NONE=1.0000
ba12.mpr:    0.00              --      Grown from ba11.mpr using
                            NONE=1.0000
```

OEMXM — Ont. equivalent to married amount

DESCRIPTION

This parameter represents the equivalent to married tax credit when Ontario tax is calculated as a tax on taxable income. It is only calculated when OTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00              --    Not in effect
 ba92.mpr:    0.00              --    Not in effect
 ba93.mpr:    0.00              --    Not in effect
 ba94.mpr:    0.00              --    Not in effect
 ba95.mpr:    0.00              --    Not in effect
 ba96.mpr:    0.00              --    Not in effect
 ba97.mpr:    0.00              --    Not in effect
 ba98.mpr:    0.00              --    Not in effect
 ba99.mpr:    0.00              --    Not in effect
 ba00.mpr:    6140.00           --    Federal Income Tax Form
                            ON428 - 2000
 ba01.mpr:    6306.00          2.7%   Federal Income Tax Form
                            ON428 - 2001
 ba02.mpr:    6526.00          3.5%   Federal Income Tax Form
                            ON428 - 2002
```

```
ba03.mpr:      6637.00     1.7%   Federal Income Tax Form
                                  ON428 - 2003
ba04.mpr:      6830.00     2.9%   Federal Income Tax Form
                                  ON428 - 2004
ba05.mpr:      6960.00     1.9%   Federal Income Tax Form
                                  ON428 - 2005
ba06.mpr:      7113.00     2.2%   Federal Income Tax Form
                                  ON428 - 2006
ba07.mpr:      7262.00     2.1%   TD1ON E (07)
ba08.mpr:      7408.77     2.0%   Grown from ba07.mpr using
                                  CPION=1.020210
ba09.mpr:      7560.97     2.1%   Grown from ba08.mpr using
                                  CPION=1.020543
ba10.mpr:      7713.16     2.0%   Grown from ba09.mpr using
                                  CPION=1.020129
ba11.mpr:      7865.36     2.0%   Grown from ba10.mpr using
                                  CPION=1.019732
ba12.mpr:      8028.43     2.1%   Grown from ba11.mpr using
                                  CPION=1.020733
```

OEMXMT   Ont. equivalent to married turndown level

DESCRIPTION

This parameter represents the provincial equivalent to married exemption turndown when
Ontario tax is calculated as a tax on taxable income. It is only used when OTXFLG is set to
1. The reduction is calculated as the dependant's net income less the turndown OEMXMT.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	631.00	2.8%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	653.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	664.00	1.7%	Federal Income Tax Form ON428 - 2003
ba04.mpr:	683.00	2.9%	Federal Income Tax Form ON428 - 2004
ba05.mpr:	696.00	1.9%	Federal Income Tax Form ON428 - 2005
ba06.mpr:	711.00	2.2%	Federal Income Tax Form ON428 - 2006
ba07.mpr:	726.00	2.1%	TD1ON E (07)
ba08.mpr:	740.67	2.0%	Grown from ba07.mpr using CPION=1.020210
ba09.mpr:	755.89	2.1%	Grown from ba08.mpr using CPION=1.020543
ba10.mpr:	771.11	2.0%	Grown from ba09.mpr using CPION=1.020129
ba11.mpr:	786.33	2.0%	Grown from ba10.mpr using CPION=1.019732
ba12.mpr:	802.63	2.1%	Grown from ba11.mpr using CPION=1.020733

DESCRIPTION

If this parameter has a value of 1 then the Ontario foreign tax credit is applied before the Ontario Tax Reduction is calculated; with a value of 2 the Ontario foreign tax credit is applied after the Ontario Tax Reduction. The switch in the application of foreign tax credits was announced in the Ontario 2004 Budget in order to redress the calculation of the Ontario Tax Reduction so that the benefit goes to those who need it most.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	OPTION
ba92.mpr:	1	--	OPTION
ba93.mpr:	1	--	OPTION
ba94.mpr:	1	--	OPTION
ba95.mpr:	1	--	OPTION
ba96.mpr:	1	--	OPTION
ba97.mpr:	1	--	OPTION
ba98.mpr:	1	--	OPTION
ba99.mpr:	1	--	OPTION
ba00.mpr:	1	--	OPTION
ba01.mpr:	1	--	OPTION
ba02.mpr:	1	--	OPTION
ba03.mpr:	1	--	OPTION
ba04.mpr:	2	--	Federal Income Tax Form ON428 - 2004
ba05.mpr:	2	--	Federal Income Tax Form ON428 - 2005

```
ba06.mpr:     2                 --      Federal Income Tax Form
                                        ON428 - 2006
ba07.mpr:     2                 --      Copied from ba06.mpr
ba08.mpr:     2                 --      Copied from ba07.mpr
ba09.mpr:     2                 --      Copied from ba08.mpr
ba10.mpr:     2                 --      Copied from ba09.mpr
ba11.mpr:     2                 --      Copied from ba10.mpr
ba12.mpr:     2                 --      Copied from ba11.mpr
```

OHEATFAM Ontario Home Electricity Relief amount for families

DESCRIPTION

This is the amount a qualifying person who lives with a spouse would receive for the Ontario home electricity relief payment (impheatr) for relief of electricity expenses. Families with net incomes greater than the threshold (OHEATFTD) may get a partial payment. It is calculated when OHEATFLG is turned on.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00             --      Not in effect
ba92.mpr:     0.00             --      Not in effect
ba93.mpr:     0.00             --      Not in effect
ba94.mpr:     0.00             --      Not in effect
ba95.mpr:     0.00             --      Not in effect
ba96.mpr:     0.00             --      Not in effect
ba97.mpr:     0.00             --      Not in effect
ba98.mpr:     0.00             --      Not in effect
ba99.mpr:     0.00             --      Not in effect
ba00.mpr:     0.00             --      Not in effect
```

```
ba01.mpr:      0.00              --    Not in effect
ba02.mpr:      0.00              --    Not in effect
ba03.mpr:      0.00              --    Not in effect
ba04.mpr:      0.00              --    Not in effect
ba05.mpr:      0.00              --    Not in effect
ba06.mpr:    120.00              --    Ontario Home Electricity
                              Relief legislation - Bill 117
ba07.mpr:      0.00              --    Not in effect
ba08.mpr:      0.00              --    Grown from ba07.mpr using
                              NONE=1.0000
ba09.mpr:      0.00              --    Grown from ba08.mpr using
                              NONE=1.0000
ba10.mpr:      0.00              --    Grown from ba09.mpr using
                              NONE=1.0000
ba11.mpr:      0.00              --    Grown from ba10.mpr using
                              NONE=1.0000
ba12.mpr:      0.00              --    Grown from ba11.mpr using
                              NONE=1.0000
```

OHEATFLG   Ontario Home Electricity Relief activation flag

DESCRIPTION

When OHEATFLG is turned on, families and individuals who claimed a property tax credit may be eligible for a one-time Ontario Home Electricity Relief payment. For families, the maximum value of the payment OHEATFAM will go to families with a net income of OHEATFTD or less. If single, the maximum value of the payment is OHEATSNG for those with incomes of OHEATSTD or less. Individuals and families with incomes over the threshold, will have see their relief payments reduced by OHEATRR. The value of the relief payment is held in impheatr.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	1	--	Ontario Home Electricity Relief legislation - Bill 117
ba07.mpr:	0	--	Not in effect
ba08.mpr:	0	--	Copied from ba07.mpr
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

OHEATFTD   Ontario Home Electricity Relief income turndown for families

DESCRIPTION

This parameter represents the previous year's net income turndown for families who may be eligible for the Ontario home electricity relief payment when OHEATFLG is activated. Families may receive a reduced payment if their income is above this amount.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0.00                --    Not in effect
 ba92.mpr:      0.00                --    Not in effect
 ba93.mpr:      0.00                --    Not in effect
 ba94.mpr:      0.00                --    Not in effect
 ba95.mpr:      0.00                --    Not in effect
 ba96.mpr:      0.00                --    Not in effect
 ba97.mpr:      0.00                --    Not in effect
 ba98.mpr:      0.00                --    Not in effect
 ba99.mpr:      0.00                --    Not in effect
 ba00.mpr:      0.00                --    Not in effect
 ba01.mpr:      0.00                --    Not in effect
 ba02.mpr:      0.00                --    Not in effect
 ba03.mpr:      0.00                --    Not in effect
 ba04.mpr:      0.00                --    Not in effect
 ba05.mpr:      0.00                --    Not in effect
 ba06.mpr:      23000.00           --    Ontario Home Electricity
                                    Relief legislation - Bill 117
 ba07.mpr:      0.00                --    Not in effect
 ba08.mpr:      0.00                --    Grown from ba07.mpr using
                             NONE=1.0000
 ba09.mpr:      0.00                --    Grown from ba08.mpr using
                             NONE=1.0000
 ba10.mpr:      0.00                --    Grown from ba09.mpr using
                             NONE=1.0000
 ba11.mpr:      0.00                --    Grown from ba10.mpr using
                             NONE=1.0000
 ba12.mpr:      0.00                --    Grown from ba11.mpr using
                             NONE=1.0000
```

DESCRIPTION

This parameter contains the minimum value for the Ontario Home Electricity Relief program when OHEATFLG is set to 1. Individuals and families with partial payments between $0 and OHEATMIN are given this amount.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	10.00	--	Ontario Home Electricity Relief legislation - Bill 117
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000

```
 ba09.mpr:    0.00              --    Grown from ba08.mpr using
                        NONE=1.0000
 ba10.mpr:    0.00              --    Grown from ba09.mpr using
                        NONE=1.0000
 ba11.mpr:    0.00              --    Grown from ba10.mpr using
                        NONE=1.0000
 ba12.mpr:    0.00              --    Grown from ba11.mpr using
                        NONE=1.0000
```

OHEATRR   Ontario Home Electricity Relief reduction rate

DESCRIPTION

This parameter contains the reduction rate used to calculate a partial Ontario Home
Electricity Relief program when OHEATFLG is set to 1. Eligible families with incomes
greater than the turndown level (OHEATFTD) and individuals with incomes greater than the
turndown level (OHEATSTD) will receive a partial payment using this reduction rate. Partial
payments greater than $0 cannot be less than the minimum payment OHEATMIN.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect

```
ba00.mpr:     0.00000        --    Not in effect
ba01.mpr:     0.00000        --    Not in effect
ba02.mpr:     0.00000        --    Not in effect
ba03.mpr:     0.00000        --    Not in effect
ba04.mpr:     0.00000        --    Not in effect
ba05.mpr:     0.00000        --    Not in effect
ba06.mpr:     0.01000        --    Ontario Home Electricity
                                   Relief legislation - Bill 117
ba07.mpr:     0.00000        --    Not in effect
ba08.mpr:     0.00000        --    Copied from ba07.mpr
ba09.mpr:     0.00000        --    Copied from ba08.mpr
ba10.mpr:     0.00000        --    Copied from ba09.mpr
ba11.mpr:     0.00000        --    Copied from ba10.mpr
ba12.mpr:     0.00000        --    Copied from ba11.mpr
```

OHEATSNG   Ontario Home Electricity Relief amount for singles

DESCRIPTION

This is the amount a qualifying single person would receive for the Ontario home electricity relief payment (impheatr) for relief of electricity expenses. Individuals with net income greater than the threshold (OHEATSTD) may get a partial payment. It is calculated when OHEATFLG is turned on.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00           --    Not in effect
ba92.mpr:     0.00           --    Not in effect
ba93.mpr:     0.00           --    Not in effect
ba94.mpr:     0.00           --    Not in effect
```

```
ba95.mpr:      0.00               --     Not in effect
ba96.mpr:      0.00               --     Not in effect
ba97.mpr:      0.00               --     Not in effect
ba98.mpr:      0.00               --     Not in effect
ba99.mpr:      0.00               --     Not in effect
ba00.mpr:      0.00               --     Not in effect
ba01.mpr:      0.00               --     Not in effect
ba02.mpr:      0.00               --     Not in effect
ba03.mpr:      0.00               --     Not in effect
ba04.mpr:      0.00               --     Not in effect
ba05.mpr:      0.00               --     Not in effect
ba06.mpr:     60.00               --     Ontario Home Electricity
                            Relief legislation - Bill 117
ba07.mpr:      0.00               --     Not in effect
ba08.mpr:      0.00               --     Grown from ba07.mpr using
                            NONE=1.0000
ba09.mpr:      0.00               --     Grown from ba08.mpr using
                            NONE=1.0000
ba10.mpr:      0.00               --     Grown from ba09.mpr using
                            NONE=1.0000
ba11.mpr:      0.00               --     Grown from ba10.mpr using
                            NONE=1.0000
ba12.mpr:      0.00               --     Grown from ba11.mpr using
                            NONE=1.0000
```

OHEATSTD   Ontario Home Electricity Relief income turndown for singles

DESCRIPTION

This parameter represents the previous year's net income turndown for individuals who may
be eligible for the Ontario home electricity relief payment when OHEATFLG is activated.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	14000.00	--	Ontario Home Electricity Relief legislation - Bill 117
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

OHPBASE   Ontario Health Premium table [taxable income,premium]

DESCRIPTION

This table look-up parameter provides the schedule of premiums for the Ontario Health
Premium. The first column of the table gives various levels of the individual taxable income.
The second column gives the amount of the required premium. The table is accessed using
the lkup1 function which interpolates the lookup in the second column. The value of the
calculated premium is multiplied by the phase in rate OHPPI.

The Ontario Health Premium was announced in the Ontario 2004 Budget, to be implemented in July 2004.

The value of the calculated premium is held in imphp and this amount is added to imptax.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year		Value		Source	
ba91.mpr:	2			[Rows]	Not in effect
	0	0	0.000		
	0	(0)	0.000		
ba92.mpr:				[Same]	Not in effect
ba93.mpr:				[Same]	Not in effect
ba94.mpr:				[Same]	Not in effect
ba95.mpr:				[Same]	Not in effect
ba96.mpr:				[Same]	Not in effect
ba97.mpr:				[Same]	Not in effect
ba98.mpr:				[Same]	Not in effect
ba99.mpr:				[Same]	Not in effect
ba00.mpr:				[Same]	Not in effect
ba01.mpr:				[Same]	Not in effect
ba02.mpr:				[Same]	Not in effect
ba03.mpr:				[Same]	Not in effect
ba04.mpr:	10			[Rows]	Ontario News Release NW2004/06/21
	20000	0	0.060		
	25000	(300)	0.000		
	36000	(300)	0.060		
	38500	(450)	0.000		
	48000	(450)	0.250		
	48600	(600)	0.000		
	72000	(600)	0.250		
	72600	(750)	0.000		

```
    200000     (750)     0.250
    200600     (900)     0.000
 ba05.mpr:                 [Same]   Federal Income Tax Form
                                    ON428 - 2005
 ba06.mpr:                 [Same]   Federal Income Tax Form
                                    ON428 - 2006
 ba07.mpr:                 [Same]   Payroll Deductions Formulas
                                    2007 - T4127
 ba08.mpr:                 [Same]   Grown from ba07.mpr using
                                    NONE=1.0000
 ba09.mpr:                 [Same]   Grown from ba08.mpr using
                                    NONE=1.0000
 ba10.mpr:                 [Same]   Grown from ba09.mpr using
                                    NONE=1.0000
 ba11.mpr:                 [Same]   Grown from ba10.mpr using
                                    NONE=1.0000
 ba12.mpr:                 [Same]   Grown from ba11.mpr using
                                    NONE=1.0000
```

OHPFLAG   Ontario Health Premium activation flag

DESCRIPTION

When this flag is turned on, the Ontario Health Premiums are calculated. See OHPBASE for more details regarding this provincial health premium program.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0                 --    Not in effect
 ba92.mpr:     0                 --    Not in effect
```

```
ba93.mpr:    0              --    Not in effect
ba94.mpr:    0              --    Not in effect
ba95.mpr:    0              --    Not in effect
ba96.mpr:    0              --    Not in effect
ba97.mpr:    0              --    Not in effect
ba98.mpr:    0              --    Not in effect
ba99.mpr:    0              --    Not in effect
ba00.mpr:    0              --    Not in effect
ba01.mpr:    0              --    Not in effect
ba02.mpr:    0              --    Not in effect
ba03.mpr:    0              --    Not in effect
ba04.mpr:    1              --    Federal Income Tax Form
                         ON428 - 2004
ba05.mpr:    1              --    Federal Income Tax Form
                         ON428 - 2005
ba06.mpr:    1              --    Federal Income Tax Form
                         ON428 - 2006
ba07.mpr:    1              --    Copied from ba06.mpr
ba08.mpr:    1              --    Copied from ba07.mpr
ba09.mpr:    1              --    Copied from ba08.mpr
ba10.mpr:    1              --    Copied from ba09.mpr
ba11.mpr:    1              --    Copied from ba10.mpr
ba12.mpr:    1              --    Copied from ba11.mpr
```

OHPPI   Ontario Health Premium program phase in

DESCRIPTION

This parameter provides the program phase in of the Ontario Health Premium. Individuals in Ontario are required to pay a health premium based on taxable income as per the table in OHPBASE. The value of the premium is multiplied by the phase in rate. The Ontario Health Premium was announced in the Ontario 2004 Budget, to be implemented in July 2004.

The value of the calculated premium is held in imphp and this amount is added to imptax.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.50000	--	Federal Income Tax Form ON428 - 2004
ba05.mpr:	1.00000	100.0%	Federal Income Tax Form ON428 - 2005
ba06.mpr:	1.00000	0.0%	Federal Income Tax Form ON428 - 2006
ba07.mpr:	1.00000	0.0%	Payroll Deductions Formulas 2007 - T4127
ba08.mpr:	1.00000	0.0%	Copied from ba07.mpr
ba09.mpr:	1.00000	0.0%	Copied from ba08.mpr
ba10.mpr:	1.00000	0.0%	Copied from ba09.mpr
ba11.mpr:	1.00000	0.0%	Copied from ba10.mpr
ba12.mpr:	1.00000	0.0%	Copied from ba11.mpr

OLVCMAX   Maximum Ont. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Ontario labour sponsored funds tax credit (implvctc). The credit is derived as a proportion OLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value OLVCMAX.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	700.00	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	1000.00	42.9%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	1000.00	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	1000.00	0.0%	Federal Income Tax T1C (ONT) TC-1994
ba95.mpr:	1000.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	525.00	-47.5%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	525.00	0.0%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	750.00	42.9%	Federal Income Tax T1C (ONT) TC-1998
ba99.mpr:	750.00	0.0%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	750.00	0.0%	Federal Income Tax Form ON428 - 2000
ba01.mpr:	750.00	0.0%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	750.00	0.0%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	750.00	0.0%	Federal Income Tax Form ON428 - 2003
ba04.mpr:	750.00	0.0%	Federal Income Tax Form ON428 - 2004
ba05.mpr:	750.00	0.0%	Federal Income Tax Form ON428 - 2005

```
ba06.mpr:    750.00        0.0%   Federal Income Tax Form
                                  ON428 - 2006
ba07.mpr:    750.00        0.0%   Payroll Deductions Formulas
                                  2007 - T4127
ba08.mpr:    750.00        0.0%   Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:    750.00        0.0%   Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:    750.00        0.0%   Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:    0.00          --     Phased out - 2006 Ontario
                                  Budget, Paper C, p.11
ba12.mpr:    0.00          --     Grown from ba11.mpr using
                                  NONE=1.0000
```

OLVCRT   Percent of Ont. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Ontario labour sponsored funds tax credit (implvctc). The credit is derived as a proportion OLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value OLVCMAX.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0.20000        --     Federal Income Tax T1C (ONT)
                                  TC-1991
ba92.mpr:    0.20000        0.0%   Federal Income Tax T1C (ONT)
                                  TC-1992
```

```
ba93.mpr:     0.20000      0.0%   Federal Income Tax T1C (ONT)
                                   TC-1993
ba94.mpr:     0.20000      0.0%   Federal Income Tax T1C (ONT)
                                   TC-1994
ba95.mpr:     0.20000      0.0%   Federal Income Tax T1C (ONT)
                                   TC-1995
ba96.mpr:     0.15000     -25.0%  Federal Income Tax T1C (ONT)
                                   TC-1996
ba97.mpr:     0.15000      0.0%   Federal Income Tax T1C (ONT)
                                   TC-1997
ba98.mpr:     0.15000      0.0%   Federal Income Tax T1C (ONT)
                                   TC-1998
ba99.mpr:     0.15000      0.0%   Federal Income Tax T1C (ONT)
                                   TC - 1999
ba00.mpr:     0.15000      0.0%   Federal Income Tax Form
                                   ON428 - 2000
ba01.mpr:     0.15000      0.0%   Federal Income Tax Form
                                   ON428 - 2001
ba02.mpr:     0.15000      0.0%   Federal Income Tax Form
                                   ON428 - 2002
ba03.mpr:     0.15000      0.0%   Federal Income Tax Form
                                   ON428 - 2003
ba04.mpr:     0.15000      0.0%   Federal Income Tax Form
                                   ON428 - 2004
ba05.mpr:     0.15000      0.0%   Federal Income Tax Form
                                   ON428 - 2005
ba06.mpr:     0.15000      0.0%   Federal Income Tax Form
                                   ON428 - 2006
ba07.mpr:     0.15000      0.0%   Payroll Deductions Formulas
                                   2007 - T4127
ba08.mpr:     0.15000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.15000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.15000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.00000       --    Phased out - 2006 Ontario
                                   Budget, Paper C, p.11
ba12.mpr:     0.00000       --    Copied from ba11.mpr
```

OMAXDX   Ont. Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum Ontario non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoth). The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	4293.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	6000.00	39.8%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	6210.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	6316.00	1.7%	Federal Income Tax Form ON428 - 2003
ba04.mpr:	6499.00	2.9%	Federal Income Tax Form ON428 - 2004
ba05.mpr:	6622.00	1.9%	Federal Income Tax Form ON428 - 2005
ba06.mpr:	6768.00	2.2%	Federal Income Tax Form ON428 - 2006
ba07.mpr:	6910.00	2.1%	TD1ON E (07)
ba08.mpr:	7049.65	2.0%	Grown from ba07.mpr using CPION=1.020210
ba09.mpr:	7194.47	2.1%	Grown from ba08.mpr using CPION=1.020543

ba10.mpr:	7339.29	2.0%	Grown from ba09.mpr using CPION=1.020129
ba11.mpr:	7484.11	2.0%	Grown from ba10.mpr using CPION=1.019732
ba12.mpr:	7639.28	2.1%	Grown from ba11.mpr using CPION=1.020733

OMAXET   Ont. maximum on transfer of education and tuition amount

DESCRIPTION

The maximum dollar amount of the combined Ontario Education and Tuition Tax Credits that may be transferred between spouses or from a dependent to a supporting parent. The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	5000.00	--	Federal Income Tax Form ON428 – 2000

```
ba01.mpr:      5135.00      2.7%   Federal Income Tax Form
                                   ON(S11) - 2001
ba02.mpr:      5315.00      3.5%   Federal Income Tax Form
                                   ON(S11) - 2002
ba03.mpr:      5405.00      1.7%   Federal Income Tax Form
                                   ON(S11) - 2003
ba04.mpr:      5562.00      2.9%   Federal Income Tax Form
                                   ON(S11) - 2004
ba05.mpr:      5667.00      1.9%   Federal Income Tax Form
                                   ON(S11) - 2005
ba06.mpr:      5792.00      2.2%   Federal Income Tax Form
                                   ON(S11) - 2006
ba07.mpr:      5920.51      2.2%   Grown from ba06.mpr using
                                   CPION=1.022188
ba08.mpr:      6040.16      2.0%   Grown from ba07.mpr using
                                   CPION=1.020210
ba09.mpr:      6164.24      2.1%   Grown from ba08.mpr using
                                   CPION=1.020543
ba10.mpr:      6288.32      2.0%   Grown from ba09.mpr using
                                   CPION=1.020129
ba11.mpr:      6412.40      2.0%   Grown from ba10.mpr using
                                   CPION=1.019732
ba12.mpr:      6545.35      2.1%   Grown from ba11.mpr using
                                   CPION=1.020733
```

OMEDALL Ont. Medical allowance maximum lower limit

DESCRIPTION

Ontario allowable medical expenses are calculated as actual expenses (idmedgro) less either OMEDANF percent of net income, or OMEDALL, whichever is less. The calculated allowable expense is saved in impmeda. The provincial non-refundable medical expense tax credit (impmedtc) represents impmeda multiplied by OPNTCR. It is only calculated when OTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	1637.00	--	Federal Income Tax ON428 - 2000
ba01.mpr:	1681.00	2.7%	Federal Income Tax ON428 - 2001
ba02.mpr:	1740.00	3.5%	Federal Income Tax ON428 - 2002
ba03.mpr:	1770.00	1.7%	Federal Income Tax ON428 - 2003
ba04.mpr:	1821.00	2.9%	Federal Income Tax Form ON428 - 2004
ba05.mpr:	1856.00	1.9%	Federal Income Tax Form ON428 - 2005
ba06.mpr:	1896.00	2.2%	Federal Income Tax Form ON428 - 2006
ba07.mpr:	1938.07	2.2%	Grown from ba06.mpr using CPION=1.022188
ba08.mpr:	1977.24	2.0%	Grown from ba07.mpr using CPION=1.020210
ba09.mpr:	2017.86	2.1%	Grown from ba08.mpr using CPION=1.020543
ba10.mpr:	2058.48	2.0%	Grown from ba09.mpr using CPION=1.020129
ba11.mpr:	2099.10	2.0%	Grown from ba10.mpr using CPION=1.019732
ba12.mpr:	2142.62	2.1%	Grown from ba11.mpr using CPION=1.020733

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either OMEDANF percent of net income, or OMEDALL, whichever is less. The Ontario non-refundable medical expense tax credit is only calculated when OTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.03000	--	Federal Income Tax ON428 – 2000
ba01.mpr:	0.03000	0.0%	Federal Income Tax ON428 – 2001
ba02.mpr:	0.03000	0.0%	Federal Income Tax ON428 – 2002
ba03.mpr:	0.03000	0.0%	Federal Income Tax ON428 – 2003
ba04.mpr:	0.03000	0.0%	Federal Income Tax Form ON428 – 2004

```
ba05.mpr:    0.03000      0.0%   Federal Income Tax Form
                                 ON428 - 2005
ba06.mpr:    0.03000      0.0%   Federal Income Tax Form
                                 ON428 - 2006
ba07.mpr:    0.03000      0.0%   Copied from ba06.mpr
ba08.mpr:    0.03000      0.0%   Copied from ba07.mpr
ba09.mpr:    0.03000      0.0%   Copied from ba08.mpr
ba10.mpr:    0.03000      0.0%   Copied from ba09.mpr
ba11.mpr:    0.03000      0.0%   Copied from ba10.mpr
ba12.mpr:    0.03000      0.0%   Copied from ba11.mpr
```

OMXM   Ont. married amount

DESCRIPTION

This parameter represents the married tax credit when Ontario tax is calculated as a tax on taxable income. It is only used when OTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00              --    Not in effect
ba92.mpr:     0.00              --    Not in effect
ba93.mpr:     0.00              --    Not in effect
ba94.mpr:     0.00              --    Not in effect
ba95.mpr:     0.00              --    Not in effect
ba96.mpr:     0.00              --    Not in effect
ba97.mpr:     0.00              --    Not in effect
ba98.mpr:     0.00              --    Not in effect
ba99.mpr:     0.00              --    Not in effect
```

```
ba00.mpr:      6140.00          --    Federal Income Tax Form
                                      ON428 - 2000
ba01.mpr:      6306.00         2.7%   Federal Income Tax Form
                                      ON428 - 2001
ba02.mpr:      6526.00         3.5%   Federal Income Tax Form
                                      ON428 - 2002
ba03.mpr:      6637.00         1.7%   Federal Income Tax Form
                                      ON428 - 2003
ba04.mpr:      6830.00         2.9%   Federal Income Tax Form
                                      ON428 - 2004
ba05.mpr:      6960.00         1.9%   Federal Income Tax Form
                                      ON428 - 2005
ba06.mpr:      7113.00         2.2%   Federal Income Tax Form
                                      ON428 - 2006
ba07.mpr:      7262.00         2.1%   TD1ON E (07)
ba08.mpr:      7408.77         2.0%   Grown from ba07.mpr using
                                      CPION=1.020210
ba09.mpr:      7560.97         2.1%   Grown from ba08.mpr using
                                      CPION=1.020543
ba10.mpr:      7713.16         2.0%   Grown from ba09.mpr using
                                      CPION=1.020129
ba11.mpr:      7865.36         2.0%   Grown from ba10.mpr using
                                      CPION=1.019732
ba12.mpr:      8028.43         2.1%   Grown from ba11.mpr using
                                      CPION=1.020733
```

OMXMT   Ont. married amount turndown level

DESCRIPTION

This parameter represents the provincial married exemption turndown when Ontario tax is
calculated as a tax on taxable income. It is only used when OTXFLG is set to 1. The
reduction is calculated as the dependant's net income less the turndown OMXMT.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	631.00	2.8%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	653.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	664.00	1.7%	Federal Income Tax Form ON428 - 2003
ba04.mpr:	683.00	2.9%	Federal Income Tax Form ON428 - 2004
ba05.mpr:	696.00	1.9%	Federal Income Tax Form ON428 - 2005
ba06.mpr:	711.00	2.2%	Federal Income Tax Form ON428 - 2006
ba07.mpr:	726.00	2.1%	TD1ON E (07)
ba08.mpr:	740.67	2.0%	Grown from ba07.mpr using CPION=1.020210
ba09.mpr:	755.89	2.1%	Grown from ba08.mpr using CPION=1.020543
ba10.mpr:	771.11	2.0%	Grown from ba09.mpr using CPION=1.020129
ba11.mpr:	786.33	2.0%	Grown from ba10.mpr using CPION=1.019732
ba12.mpr:	802.63	2.1%	Grown from ba11.mpr using CPION=1.020733

DESCRIPTION

The province of Ontario 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 Ontario. This parameter represents the NCBS flow through amount for the first eligible child.

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

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect

```
ba99.mpr:      0.00           --     Not in effect
ba00.mpr:      0.00           --     Not in effect
ba01.mpr:      0.00           --     Not in effect
ba02.mpr:      0.00           --     Not in effect
ba03.mpr:      0.00           --     Not in effect
ba04.mpr:     48.00           --     Ontario 2004 budget speech
                          p.15
ba05.mpr:    259.00        439.6%    Ontario 2005 budget Paper A
                          p.33
ba06.mpr:    482.00         86.1%    Ontario 2006 budget speech
                          p.11
ba07.mpr:    525.00          8.9%    Ontario 2007 Budget Paper A
ba08.mpr:    525.00          0.0%    Grown from ba07.mpr using
                          NONE=1.0000
ba09.mpr:    525.00          0.0%    Grown from ba08.mpr using
                          NONE=1.0000
ba10.mpr:    525.00          0.0%    Grown from ba09.mpr using
                          NONE=1.0000
ba11.mpr:    525.00          0.0%    Grown from ba10.mpr using
                          NONE=1.0000
ba12.mpr:    525.00          0.0%    Grown from ba11.mpr using
                          NONE=1.0000
```

ONCBSFT1P   Ontario SA NCBS flow-through amount for first child for 1st half of year

DESCRIPTION

The province of Ontario 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 Ontario. This parameter represents the NCBS flow through
amount for the first eligible child.

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

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual clawback will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00              --    Not in effect
 ba92.mpr:     0.00              --    Not in effect
 ba93.mpr:     0.00              --    Not in effect
 ba94.mpr:     0.00              --    Not in effect
 ba95.mpr:     0.00              --    Not in effect
 ba96.mpr:     0.00              --    Not in effect
 ba97.mpr:     0.00              --    Not in effect
 ba98.mpr:     0.00              --    Not in effect
 ba99.mpr:     0.00              --    Not in effect
 ba00.mpr:     0.00              --    Not in effect
 ba01.mpr:     0.00              --    Not in effect
 ba02.mpr:     0.00              --    Not in effect
 ba03.mpr:     0.00              --    Not in effect
 ba04.mpr:     0.00              --    Not in effect
 ba05.mpr:    48.00              --    Ontario 2004 budget speech
                                       p.15
 ba06.mpr:   259.00           439.6%   Ontario 2005 budget Paper A
                                       p.33
 ba07.mpr:   482.00            86.1%   Ontario 2006 budget speech
                                       p.11
 ba08.mpr:   525.00             8.9%   Ontario 2007 Budget Paper A
 ba09.mpr:   525.00             0.0%   Grown from ba08.mpr using
                                       NONE=1.0000
 ba10.mpr:   525.00             0.0%   Grown from ba09.mpr using
                                       NONE=1.0000
 ba11.mpr:   525.00             0.0%   Grown from ba10.mpr using
                                       NONE=1.0000
 ba12.mpr:   525.00             0.0%   Grown from ba11.mpr using
                                       NONE=1.0000
```

DESCRIPTION

The province of Ontario 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 Ontario. This parameter represents the NCBS flow through amount for the second eligible child.

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

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect

```
ba99.mpr:    0.00              --     Not in effect
ba00.mpr:    0.00              --     Not in effect
ba01.mpr:    0.00              --     Not in effect
ba02.mpr:    0.00              --     Not in effect
ba03.mpr:    0.00              --     Not in effect
ba04.mpr:   41.00              --     Ontario 2004 budget speech
                             p.15
ba05.mpr:  248.00           504.9%   Ontario 2005 budget Paper A
                             p.33
ba06.mpr:  466.00            87.9%   Ontario 2006 budget speech
                             p.11
ba07.mpr:  504.00             8.2%   Ontario 2007 Budget Paper A
ba08.mpr:  504.00             0.0%   Grown from ba07.mpr using
                             NONE=1.0000
ba09.mpr:  504.00             0.0%   Grown from ba08.mpr using
                             NONE=1.0000
ba10.mpr:  504.00             0.0%   Grown from ba09.mpr using
                             NONE=1.0000
ba11.mpr:  504.00             0.0%   Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:  504.00             0.0%   Grown from ba11.mpr using
                             NONE=1.0000
```

ONCBSFT2P Ontario SA NCBS flow-through amount for second child for 1st half of year

DESCRIPTION

The province of Ontario 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 Ontario. This parameter represents the NCBS flow through
amount for the second eligible child.

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

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual clawback will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	41.00	--	Ontario 2004 budget speech p.15
ba06.mpr:	248.00	504.9%	Ontario 2005 budget Paper A p.33
ba07.mpr:	466.00	87.9%	Ontario 2006 budget speech p.11
ba08.mpr:	504.00	8.2%	Ontario 2007 Budget Paper A
ba09.mpr:	504.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	504.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	504.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	504.00	0.0%	Grown from ba11.mpr using NONE=1.0000

ONCBSFT3 Ontario social assistance NCBS flow-through amount for third (or more) child

DESCRIPTION

The province of Ontario 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 Ontario. This parameter represents the NCBS flow through amount for the third and additional children.

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

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

```
ba98.mpr:      0.00           --     Not in effect
ba99.mpr:      0.00           --     Not in effect
ba00.mpr:      0.00           --     Not in effect
ba01.mpr:      0.00           --     Not in effect
ba02.mpr:      0.00           --     Not in effect
ba03.mpr:      0.00           --     Not in effect
ba04.mpr:     39.00           --     Ontario 2004 budget speech
                              p.15
ba05.mpr:    244.00         525.6%   Ontario 2005 budget Paper A
                              p.33
ba06.mpr:    461.00          88.9%   Ontario 2006 budget speech
                              p.11
ba07.mpr:    497.00           7.8%   Ontario 2007 Budget Paper A
ba08.mpr:    497.00           0.0%   Grown from ba07.mpr using
                              NONE=1.0000
ba09.mpr:    497.00           0.0%   Grown from ba08.mpr using
                              NONE=1.0000
ba10.mpr:    497.00           0.0%   Grown from ba09.mpr using
                              NONE=1.0000
ba11.mpr:    497.00           0.0%   Grown from ba10.mpr using
                              NONE=1.0000
ba12.mpr:    497.00           0.0%   Grown from ba11.mpr using
                              NONE=1.0000
```

ONCBSFT3P Ontario SA NCBS flow-through amount for third (or more) child for 1st half of year

DESCRIPTION

The province of Ontario 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 Ontario. This parameter represents the NCBS flow through amount for the third and additional children.

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

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	39.00	--	Ontario 2004 budget speech p.15
ba06.mpr:	244.00	525.6%	Ontario 2005 budget Paper A p.33
ba07.mpr:	461.00	88.9%	Ontario 2006 budget speech p.11
ba08.mpr:	497.00	7.8%	Ontario 2007 Budget Paper A
ba09.mpr:	497.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	497.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	497.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	497.00	0.0%	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

Maximum annual Ontario Guaranteed Annual Income System (GAINS-A) benefits for each eligible pensioner in a married couple. Calculated as a sum of monthly maximums.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	996.00	--	HWC 1991 Edition, section 6.1
ba92.mpr:	996.00	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	996.00	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	996.00	0.0%	HWC 1994 Edition, section 6.1
ba95.mpr:	996.00	0.0%	HWC 1994 Edition, section 6.1
ba96.mpr:	996.00	0.0%	HWC 1994 Edition, section 6.1
ba97.mpr:	996.00	0.0%	Ontario GAINS-A, Government of Ontario
ba98.mpr:	996.00	0.0%	Ontario GAINS-A, Government of Ontario
ba99.mpr:	996.00	0.0%	Ontario GAINS-A, Government of Ontario
ba00.mpr:	996.00	0.0%	Ontario GAINS-A, Government of Ontario

```
ba01.mpr:     996.00        0.0%   Ontario GAINS-A, Government
                                   of Ontario
ba02.mpr:     996.00        0.0%   Ontario GAINS-A, Government
                                   of Ontario
ba03.mpr:     996.00        0.0%   Ontario GAINS-A, Government
                                   of Ontario
ba04.mpr:     996.00        0.0%   Ontario GAINS-A, Government
                                   of Ontario
ba05.mpr:     996.00        0.0%   Ontario GAINS-A, Government
                                   of Ontario
ba06.mpr:     996.00        0.0%   Ontario GAINS-A, Government
                                   of Ontario
ba07.mpr:     996.00        0.0%   Grown from ba06.mpr using
                                   DEFAULT=1.0000
ba08.mpr:     996.00        0.0%   Grown from ba07.mpr using
                                   DEFAULT=1.0000
ba09.mpr:     996.00        0.0%   Grown from ba08.mpr using
                                   DEFAULT=1.0000
ba10.mpr:     996.00        0.0%   Grown from ba09.mpr using
                                   DEFAULT=1.0000
ba11.mpr:     996.00        0.0%   Grown from ba10.mpr using
                                   DEFAULT=1.0000
ba12.mpr:     996.00        0.0%   Grown from ba11.mpr using
                                   DEFAULT=1.0000
```

ONTFPTG   Ontario property tax grant (fraction of rent)

DESCRIPTION

This parameter represents the fraction of rent which will be used when calculating the
Ontario property tax grant for seniors in the gist function.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.20000	--	HWC 1990, page 30 (Blue Book)
ba92.mpr:	0.20000	0.0%	Ontario 1992 Budget
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Not in effect
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

ONTPTG   Ontario property tax grant for seniors

DESCRIPTION

This parameter represents the maximum value of the Ontario property tax grant for seniors. The parameter is used in the gist function.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	600.00	--	HWC 1990, page 30 (Blue Book)
ba92.mpr:	450.00	-25.0%	Ontario 1992 Budget
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using DEFAULT=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using DEFAULT=1.0000

DESCRIPTION

Maximum annual Ontario Guaranteed Annual Income System (GAINS-A) benefits for
eligible single persons. Calculated as a sum of monthly maximums.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	996.00	--	HWC 1991 Edition, section 6.1
ba92.mpr:	996.00	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	996.00	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	996.00	0.0%	HWC 1994 Edition, section 6.1
ba95.mpr:	996.00	0.0%	HWC 1994 Edition, section 6.1
ba96.mpr:	996.00	0.0%	HWC 1994 Edition, section 6.1
ba97.mpr:	996.00	0.0%	Ontario GAINS-A, Government of Ontario
ba98.mpr:	996.00	0.0%	Ontario GAINS-A, Government of Ontario
ba99.mpr:	996.00	0.0%	Ontario GAINS-A, Government of Ontario
ba00.mpr:	996.00	0.0%	Ontario GAINS-A, Government of Ontario

```
ba01.mpr:      996.00       0.0%   Ontario GAINS-A, Government
                                   of Ontario
ba02.mpr:      996.00       0.0%   Ontario GAINS-A, Government
                                   of Ontario
ba03.mpr:      996.00       0.0%   Ontario GAINS-A, Government
                                   of Ontario
ba04.mpr:      996.00       0.0%   Ontario GAINS-A, Government
                                   of Ontario
ba05.mpr:      996.00       0.0%   Ontario GAINS-A, Government
                                   of Ontario
ba06.mpr:      996.00       0.0%   Ontario GAINS-A, Government
                                   of Ontario
ba07.mpr:      996.00       0.0%   Grown from ba06.mpr using
                                   DEFAULT=1.0000
ba08.mpr:      996.00       0.0%   Grown from ba07.mpr using
                                   DEFAULT=1.0000
ba09.mpr:      996.00       0.0%   Grown from ba08.mpr using
                                   DEFAULT=1.0000
ba10.mpr:      996.00       0.0%   Grown from ba09.mpr using
                                   DEFAULT=1.0000
ba11.mpr:      996.00       0.0%   Grown from ba10.mpr using
                                   DEFAULT=1.0000
ba12.mpr:      996.00       0.0%   Grown from ba11.mpr using
                                   DEFAULT=1.0000
```

ONTSTG   Ontario sales tax grant for seniors

DESCRIPTION

This figure represents the maximum benefit payable under the Ontario Sales Tax Grant for Seniors program.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	50.00	--	HWC 1990, page 30 (Blue Book)
ba92.mpr:	50.00	0.0%	Ontario 1992 Budget
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using DEFAULT=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using DEFAULT=1.0000

OODISTC Ont. Maximum infirm dependent 18 or older tax credit

DESCRIPTION

This parameter is the amount which can be claimed for the Ontario non-refundable tax credit for infirm dependents aged 18 and over if the filer has already claimed an amount for disabled dependents (idothpe). Note that the model assumes that there is only one disabled dependent. The parameter is only used when a provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00              --    Not in effect
 ba92.mpr:     0.00              --    Not in effect
 ba93.mpr:     0.00              --    Not in effect
 ba94.mpr:     0.00              --    Not in effect
 ba95.mpr:     0.00              --    Not in effect
 ba96.mpr:     0.00              --    Not in effect
 ba97.mpr:     0.00              --    Not in effect
 ba98.mpr:     0.00              --    Not in effect
 ba99.mpr:     0.00              --    Not in effect
 ba00.mpr:     2386.00           --    Federal Income Tax Form
                              ON428 - 2000
 ba01.mpr:     3500.00          46.7%   Federal Income Tax Form
                              ON428 - 2001
 ba02.mpr:     3623.00           3.5%   Federal Income Tax Form
                              ON428 - 2002
 ba03.mpr:     3684.00           1.7%   Federal Income Tax Form
                              ON428 - 2003
 ba04.mpr:     3791.00           2.9%   Federal Income Tax Form
                              ON428 - 2004
 ba05.mpr:     3863.00           1.9%   Federal Income Tax Form
                              ON428 - 2005
 ba06.mpr:     3948.00           2.2%   Federal Income Tax Form
                              ON428 - 2006
 ba07.mpr:     4031.00           2.1%   TD1ON E (07)
 ba08.mpr:     4112.47           2.0%   Grown from ba07.mpr using
                              CPION=1.020210
 ba09.mpr:     4196.95           2.1%   Grown from ba08.mpr using
                              CPION=1.020543
```

```
ba10.mpr:      4281.43      2.0%   Grown from ba09.mpr using
                                   CPION=1.020129
ba11.mpr:      4365.91      2.0%   Grown from ba10.mpr using
                                   CPION=1.019732
ba12.mpr:      4456.43      2.1%   Grown from ba11.mpr using
                                   CPION=1.020733
```

OPCRA   Ontario property tax college residence amount

DESCRIPTION

This amount can be claimed by a filer if a college residence has been occupied.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      25.00          --    Federal Income Tax T1C (ONT)
                                    TC-1991
ba92.mpr:      25.00         0.0%   Federal Income Tax T1C (ONT)
                                    TC-1992
ba93.mpr:      25.00         0.0%   Federal Income Tax T1C (ONT)
                                    TC-1993
ba94.mpr:      25.00         0.0%   Federal Income Tax T1C (ONT)
                                    1994
ba95.mpr:      25.00         0.0%   Federal Income Tax T1C (ONT)
                                    TC-1995
ba96.mpr:      25.00         0.0%   Federal Income Tax T1C (ONT)
                                    1996
ba97.mpr:      25.00         0.0%   Federal Income Tax T1C (ONT)
                                    1997
```

```
ba98.mpr:       25.00          0.0%   Federal Income Tax T1C (ONT)
                                1998
ba99.mpr:       25.00          0.0%   Federal Income Tax T1C (ONT)
                                - 1999
ba00.mpr:       25.00          0.0%   Federal Income Tax Form
                                ON479 - 2000
ba01.mpr:       25.00          0.0%   Federal Income Tax Form
                                ON479 - 2001
ba02.mpr:       25.00          0.0%   Federal Income Tax Form
                                ON479 - 2002
ba03.mpr:       25.00          0.0%   Federal Income Tax Form
                                ON479 - 2003
ba04.mpr:       25.00          0.0%   Federal Income Tax Form
                                ON479 - 2004
ba05.mpr:       25.00          0.0%   Federal Income Tax Form
                                ON479 - 2005
ba06.mpr:       25.00          0.0%   Federal Income Tax Form
                                ON479 - 2006
ba07.mpr:       25.00          0.0%   Grown from ba06.mpr using
                                NONE=1.0000
ba08.mpr:       25.00          0.0%   Grown from ba07.mpr using
                                NONE=1.0000
ba09.mpr:       25.00          0.0%   Grown from ba08.mpr using
                                NONE=1.0000
ba10.mpr:       25.00          0.0%   Grown from ba09.mpr using
                                NONE=1.0000
ba11.mpr:       25.00          0.0%   Grown from ba10.mpr using
                                NONE=1.0000
ba12.mpr:       25.00          0.0%   Grown from ba11.mpr using
                                NONE=1.0000
```

OPNTCR   Ont. provincial non-refundable tax credit rate

DESCRIPTION

This single parameter sets the tax credit rate for all of the non-refundable tax credits in
Ontario. Each tax credit is calculated separately and summed for a total credit. The
parameter is only used when a provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000        --    Not in effect
 ba92.mpr:     0.00000        --    Not in effect
 ba93.mpr:     0.00000        --    Not in effect
 ba94.mpr:     0.00000        --    Not in effect
 ba95.mpr:     0.00000        --    Not in effect
 ba96.mpr:     0.00000        --    Not in effect
 ba97.mpr:     0.00000        --    Not in effect
 ba98.mpr:     0.00000        --    Not in effect
 ba99.mpr:     0.00000        --    Not in effect
 ba00.mpr:     0.06370        --    Federal Income Tax Form
                              ON428 - 2000
 ba01.mpr:     0.06160      -3.3%   Federal Income Tax Form
                              ON428 - 2001
 ba02.mpr:     0.06050      -1.8%   Federal Income Tax Form
                              ON428 - 2002
 ba03.mpr:     0.06050       0.0%   Federal Income Tax Form
                              ON428 - 2003
 ba04.mpr:     0.06050       0.0%   Federal Income Tax Form
                              ON428 - 2004
 ba05.mpr:     0.06050       0.0%   Federal Income Tax Form
                              ON428 - 2005
 ba06.mpr:     0.06050       0.0%   Federal Income Tax Form
                              ON428 - 2006
 ba07.mpr:     0.06050       0.0%   Payroll Deductions Formulas
                              2007 - T4127
 ba08.mpr:     0.06050       0.0%   Copied from ba07.mpr
 ba09.mpr:     0.06050       0.0%   Copied from ba08.mpr
 ba10.mpr:     0.06050       0.0%   Copied from ba09.mpr
 ba11.mpr:     0.06050       0.0%   Copied from ba10.mpr
 ba12.mpr:     0.06050       0.0%   Copied from ba11.mpr
```

OPOCAR   Ontario property tax percent of occupancy cost

DESCRIPTION

This parameter is the proportion of occupancy cost when calculating the Ontario Property Tax Credit.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.10000	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) 1996
ba97.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) 1998
ba99.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) – 1999
ba00.mpr:	0.10000	0.0%	Federal Income Tax Form ON479 – 2000

```
ba01.mpr:     0.10000      0.0%   Federal Income Tax Form
                                  ON479 - 2001
ba02.mpr:     0.10000      0.0%   Federal Income Tax Form
                                  ON479 - 2002
ba03.mpr:     0.10000      0.0%   Federal Income Tax Form
                                  ON479 - 2003
ba04.mpr:     0.10000      0.0%   Federal Income Tax Form
                                  ON479 - 2004
ba05.mpr:     0.10000      0.0%   Federal Income Tax Form
                                  ON479 - 2005
ba06.mpr:     0.10000      0.0%   Federal Income Tax Form
                                  ON479 - 2006
ba07.mpr:     0.10000      0.0%   Copied from ba06.mpr
ba08.mpr:     0.10000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.10000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.10000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.10000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.10000      0.0%   Copied from ba11.mpr
```

OPOCM   Ontario property tax maximum occupancy cost

DESCRIPTION

This parameter is the maximum occupancy cost when calculating the Ontario Property Tax Credit.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     250.00        --     Federal Income Tax T1C (ONT)
                                   TC-1991
```

```
ba92.mpr:     250.00        0.0%   Federal Income Tax T1C (ONT)
                                   TC-1992
ba93.mpr:     250.00        0.0%   Federal Income Tax T1C (ONT)
                                   TC-1993
ba94.mpr:     250.00        0.0%   Federal Income Tax T1C (ONT)
                                   1994
ba95.mpr:     250.00        0.0%   Federal Income Tax T1C (ONT)
                                   TC-1995
ba96.mpr:     250.00        0.0%   Federal Income Tax T1C (ONT)
                                   1996
ba97.mpr:     250.00        0.0%   Federal Income Tax T1C (ONT)
                                   1997
ba98.mpr:     250.00        0.0%   Federal Income Tax T1C (ONT)
                                   1998
ba99.mpr:     250.00        0.0%   Federal Income Tax T1C (ONT)
                                   - 1999
ba00.mpr:     250.00        0.0%   Federal Income Tax Form
                                   ON479 - 2000
ba01.mpr:     250.00        0.0%   Federal Income Tax Form
                                   ON479 - 2001
ba02.mpr:     250.00        0.0%   Federal Income Tax Form
                                   ON479 - 2002
ba03.mpr:     250.00        0.0%   Federal Income Tax Form
                                   ON479 - 2003
ba04.mpr:     250.00        0.0%   Federal Income Tax Form
                                   ON479 - 2004
ba05.mpr:     250.00        0.0%   Federal Income Tax Form
                                   ON479 - 2005
ba06.mpr:     250.00        0.0%   Federal Income Tax Form
                                   ON479 - 2006
ba07.mpr:     250.00        0.0%   Grown from ba06.mpr using
                                   NONE=1.0000
ba08.mpr:     250.00        0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:     250.00        0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     250.00        0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     250.00        0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     250.00        0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

DESCRIPTION

This is the proportion of Total Rental Payments allowed for the calculation of the Ontario Property Tax Credit.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.20000	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) 1996
ba97.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) 1998
ba99.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	0.20000	0.0%	Federal Income Tax Form ON479 - 2000

```
ba01.mpr:      0.20000       0.0%   Federal Income Tax Form
                                    ON479 - 2001
ba02.mpr:      0.20000       0.0%   Federal Income Tax Form
                                    ON479 - 2002
ba03.mpr:      0.20000       0.0%   Federal Income Tax Form
                                    ON479 - 2003
ba04.mpr:      0.20000       0.0%   Federal Income Tax Form
                                    ON479 - 2004
ba05.mpr:      0.20000       0.0%   Federal Income Tax Form
                                    ON479 - 2005
ba06.mpr:      0.20000       0.0%   Federal Income Tax Form
                                    ON479 - 2006
ba07.mpr:      0.20000       0.0%   Copied from ba06.mpr
ba08.mpr:      0.20000       0.0%   Copied from ba07.mpr
ba09.mpr:      0.20000       0.0%   Copied from ba08.mpr
ba10.mpr:      0.20000       0.0%   Copied from ba09.mpr
ba11.mpr:      0.20000       0.0%   Copied from ba10.mpr
ba12.mpr:      0.20000       0.0%   Copied from ba11.mpr
```

OPSMAX   Ontario property/sales tax credit maximum

DESCRIPTION

This parameter is the maximum amount that can be claimed as an Ontario property/sales tax credit. The calculated amount of the credit is in imopstc.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      1000.00        --    Federal Income Tax T1C (ONT)
                                    TC-1991
```

```
ba92.mpr:     1000.00      0.0%   Federal Income Tax T1C (ONT)
                                  TC-1992
ba93.mpr:     1000.00      0.0%   Federal Income Tax T1C (ONT)
                                  TC-1993
ba94.mpr:     1000.00      0.0%   Federal Income Tax T1C (ONT)
                                  1994
ba95.mpr:     1000.00      0.0%   Federal Income Tax T1C (ONT)
                                  TC-1995
ba96.mpr:     1000.00      0.0%   Federal Income Tax T1C (ONT)
                                  1996
ba97.mpr:     1000.00      0.0%   Federal Income Tax T1C (ONT)
                                  1997
ba98.mpr:     1000.00      0.0%   Federal Income Tax T1C (ONT)
                                  1998
ba99.mpr:     1000.00      0.0%   Federal Income Tax T1C (ONT)
                                  - 1999
ba00.mpr:     1000.00      0.0%   Federal Income Tax Form
                                  ON479 - 2000
ba01.mpr:     1000.00      0.0%   Federal Income Tax Form
                                  ON479 - 2001
ba02.mpr:     1000.00      0.0%   Federal Income Tax Form
                                  ON479 - 2002
ba03.mpr:     1000.00      0.0%   Federal Income Tax Form
                                  ON479 - 2003
ba04.mpr:     1000.00      0.0%   Federal Income Tax Form
                                  ON479 - 2004
ba05.mpr:     1000.00      0.0%   Federal Income Tax Form
                                  ON479 - 2005
ba06.mpr:     1000.00      0.0%   Federal Income Tax Form
                                  ON479 - 2006
ba07.mpr:     1000.00      0.0%   Grown from ba06.mpr using
                                  NONE=1.0000
ba08.mpr:     1000.00      0.0%   Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:     1000.00      0.0%   Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:     1000.00      0.0%   Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:     1000.00      0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:     1000.00      0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

DESCRIPTION

This table contains the figures necessary to calculate the Ontario Political Contribution Tax Credit. The first column represents the dollar amount of total Ontario political contributions to which the corresponding percentages of the third column are applied to calculate the total Allowable Ontario Political Contribution Tax Credit. Only the first and third columns of the table need to be specified.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value		Source
ba91.mpr:	3	[Rows]	Federal Income Tax T1C (ONT) 1991
0	0	0.750	
200	(150)	0.500	
800	(450)	0.333	
ba92.mpr:		[Same]	Federal Income Tax T1C (ONT) 1992
ba93.mpr:		[Same]	Federal Income Tax T1C (ONT) 1993
ba94.mpr:		[Same]	Federal Income Tax T1C (ONT) 1994
ba95.mpr:		[Same]	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:		[Same]	Federal Income Tax T1C (ONT) 1996
ba97.mpr:		[Same]	Federal Income Tax T1C (ONT) 1997

```
ba98.mpr:                       [Same]   Federal Income Tax T1C (ONT)
                                         1998
ba99.mpr:      3                [Rows]   Federal Income Tax T1C (ONT)
                                         - 1999
           0          0    0.750
         300      (225)    0.500
        1000      (575)    0.333
ba00.mpr:                       [Same]   Federal Income Tax Form
                                         ON479 - 2000
ba01.mpr:                       [Same]   Federal Income Tax Form
                                         ON479 - 2001
ba02.mpr:                       [Same]   Federal Income Tax Form
                                         ON479 - 2002
ba03.mpr:                       [Same]   Federal Income Tax Form
                                         ON479 - 2003
ba04.mpr:      3                [Rows]   Federal Income Tax Form
                                         ON479 - 2004
           0          0    0.750
         336      (252)    0.500
        1120      (644)    0.333
ba05.mpr:                       [Same]   Federal Income Tax Form
                                         ON479 - 2005
ba06.mpr:                       [Same]   Federal Income Tax Form
                                         ON479 - 2006
ba07.mpr:                       [Same]   Grown from ba06.mpr using
                                         NONE=1.0000
ba08.mpr:                       [Same]   Grown from ba07.mpr using
                                         NONE=1.0000
ba09.mpr:                       [Same]   Grown from ba08.mpr using
                                         NONE=1.0000
ba10.mpr:                       [Same]   Grown from ba09.mpr using
                                         NONE=1.0000
ba11.mpr:                       [Same]   Grown from ba10.mpr using
                                         NONE=1.0000
ba12.mpr:                       [Same]   Grown from ba11.mpr using
                                         NONE=1.0000
```

OPTCBEN   Maximum Ontario political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Ontario Political Tax Credit.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	750.00	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	750.00	0.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	750.00	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	750.00	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	750.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	750.00	0.0%	Federal Income Tax T1C (ONT) 1996
ba97.mpr:	750.00	0.0%	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	750.00	0.0%	Federal Income Tax T1C (ONT) 1998
ba99.mpr:	1000.00	33.3%	Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	1000.00	0.0%	Federal Income Tax Form ON479 - 2000
ba01.mpr:	1000.00	0.0%	Federal Income Tax Form ON479 - 2001
ba02.mpr:	1000.00	0.0%	Federal Income Tax Form ON479 - 2002
ba03.mpr:	1000.00	0.0%	Federal Income Tax Form ON479 - 2003
ba04.mpr:	1120.00	12.0%	Federal Income Tax Form ON479 - 2004
ba05.mpr:	1120.00	0.0%	Federal Income Tax Form ON479 - 2005

```
ba06.mpr:     1120.00      0.0%   Federal Income Tax Form
                                  ON479 - 2006
ba07.mpr:     1120.00      0.0%   Grown from ba06.mpr using
                                  NONE=1.0000
ba08.mpr:     1120.00      0.0%   Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:     1120.00      0.0%   Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:     1120.00      0.0%   Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:     1120.00      0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:     1120.00      0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

OPTCFLAG   Ontario political contribution refundable tax credit flag

DESCRIPTION

When the parameter OPTCFLAG is set to 1, beginning in 1999, the Ontario Political
Contribution Tax Credit is a refundable tax credit and is added to imptc. When this
parameter is set to 0, the Ontario Political Contribution Tax Credit is non-refundable and is
added to imnptc.

See also OPTC and OPTCBEN.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0            --    Federal Income Tax T1C (ONT)
                                  - 1991
```

```
ba92.mpr:      0                --      Federal Income Tax T1C (ONT)
                                        - 1992
ba93.mpr:      0                --      Federal Income Tax T1C (ONT)
                                        - 1993
ba94.mpr:      0                --      Federal Income Tax T1C (ONT)
                                        - 1994
ba95.mpr:      0                --      Federal Income Tax T1C (ONT)
                                        - 1995
ba96.mpr:      0                --      Federal Income Tax T1C (ONT)
                                        - 1996
ba97.mpr:      0                --      Federal Income Tax T1C (ONT)
                                        - 1997
ba98.mpr:      0                --      Federal Income Tax T1C (ONT)
                                        - 1998
ba99.mpr:      1                --      Federal Income Tax T1C (ONT)
                                        - 1999
ba00.mpr:      1                --      Federal Income Tax Form
                                        ON428 - 2000
ba01.mpr:      1                --      Federal Income Tax Form
                                        ON479 - 2001
ba02.mpr:      1                --      Federal Income Tax Form
                                        ON479 - 2002
ba03.mpr:      1                --      Federal Income Tax Form
                                        ON479 - 2003
ba04.mpr:      1                --      Federal Income Tax Form
                                        ON479 - 2004
ba05.mpr:      1                --      Federal Income Tax Form
                                        ON479 - 2005
ba06.mpr:      1                --      Federal Income Tax Form
                                        ON479 - 2006
ba07.mpr:      1                --      Copied from ba06.mpr
ba08.mpr:      1                --      Copied from ba07.mpr
ba09.mpr:      1                --      Copied from ba08.mpr
ba10.mpr:      1                --      Copied from ba09.mpr
ba11.mpr:      1                --      Copied from ba10.mpr
ba12.mpr:      1                --      Copied from ba11.mpr
```

OPTF   Ontario provincial tax fraction

DESCRIPTION

Basic Ontario Provincial Income Tax is calculated as a proportion of Basic Federal Tax using this factor.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.53000	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	0.54500	2.8%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	0.58000	6.4%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	0.58000	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	0.58000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.56000	-3.4%	Federal Income Tax T1C (Ont) TC-1996
ba97.mpr:	0.48000	-14.3%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	0.42750	-10.9%	Federal Income Tax T1C (ONT) TC - 1998
ba99.mpr:	0.39500	-7.6%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Not in effect
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

DESCRIPTION

This table represents the Ontario tax curve used when calculating the tax on taxable income (OTXFLG = 1). The first column represents Taxable Income, the second represents the amount of Basic Provincial Tax payable at that level of taxable income, the third column represents the marginal tax rate for the interval between this and the next value in the table.

Only the first and third columns of the tax table need be specified. The second column is computed by the standard algorithm.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year		Value		Source
ba91.mpr:		1		[Rows] Not in effect
	0	0.0000	0.000000	
ba92.mpr:				[Same] Not in effect
ba93.mpr:				[Same] Not in effect
ba94.mpr:				[Same] Not in effect
ba95.mpr:				[Same] Not in effect
ba96.mpr:				[Same] Not in effect
ba97.mpr:				[Same] Not in effect
ba98.mpr:				[Same] Not in effect
ba99.mpr:				[Same] Not in effect
ba00.mpr:		3		[Rows] Federal Income Tax Form ON428 – 2000
	0	0.0000	0.063700	
	30004	(1911.2548)	0.096200	
	60009	(4797.7358)	0.111600	

```
ba01.mpr:     3              [Rows]   Federal Income Tax Form
                                      ON428 - 2001
        0      0.0000    0.061600
    30814 (1898.1424)     0.092200
    61629 (4739.2854)     0.111600
ba02.mpr:     3              [Rows]   Federal Income Tax Form
                                      ON428 - 2002
        0      0.0000    0.060500
    31893 (1929.5265)     0.091500
    63786 (4847.7360)     0.111600
ba03.mpr:     3              [Rows]   Federal Income Tax Form
                                      ON428 - 2003
        0      0.0000    0.060500
    32435 (1962.3175)     0.091500
    64871 (4930.2115)     0.111600
ba04.mpr:     3              [Rows]   Federal Income Tax Form
                                      ON428 - 2004
        0      0.0000    0.060500
    33375 (2019.1875)     0.091500
    66752 (5073.1830)     0.111600
ba05.mpr:     3              [Rows]   Federal Income Tax Form
                                      ON428 - 2005
        0      0.0000    0.060500
    34010 (2057.6050)     0.091500
    68020 (5169.5200)     0.111600
ba06.mpr:     3              [Rows]   Federal Income Tax Form
                                      ON428 - 2006
        0      0.0000    0.060500
    34758 (2102.8590)     0.091500
    69517 (5283.3075)     0.111600
ba07.mpr:     3              [Rows]   Payroll Deductions Formulas
                                      2007 - T4127
        0      0.0000    0.060500
    35488 (2147.0240)     0.091500
    70976 (5394.1760)     0.111600
ba08.mpr:     3              [Rows]   Grown from ba07.mpr using
                                      CPION=1.020210
        0      0.0000    0.060500
    36205 (2190.4025)     0.091500
    72410 (5503.1600)     0.111600
ba09.mpr:     3              [Rows]   Grown from ba08.mpr using
                                      CPION=1.020543
        0      0.0000    0.060500
    36949 (2235.4145)     0.091500
    73898 (5616.2480)     0.111600
ba10.mpr:     3              [Rows]   Grown from ba09.mpr using
                                      CPION=1.020129
```

```
           0      0.0000   0.060500
       37693 (2280.4265)   0.091500
       75385 (5729.2445)   0.111600
 ba11.mpr:    3            [Rows]   Grown from ba10.mpr using
                           CPION=1.019732
           0      0.0000   0.060500
       38437 (2325.4385)   0.091500
       76872 (5842.2410)   0.111600
 ba12.mpr:    3            [Rows]   Grown from ba11.mpr using
                           CPION=1.020733
           0      0.0000   0.060500
       39234 (2373.6570)   0.091500
       78466 (5963.3850)   0.111600
```

OPYTAX   Estimate of previous year's Ontario taxes

DESCRIPTION

This parameter estimates the previous year's taxes. The taxpayer dividend (imotxdv) is equal to taxes paid in the previous year up to a maximum (OTXDVMAX). People who paid over 0$ in taxes would get a minimum rebate of OTXDVMIN. The benefit is included in refundable tax credits. Since it is based on the previous year's taxes, the taxes are multiplied by OPYTAX in order to estimate the lagged effect.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 0.00000   --   Not in effect
 ba92.mpr: 0.00000   --   Not in effect
 ba93.mpr: 0.00000   --   Not in effect
 ba94.mpr: 0.00000   --   Not in effect

```
ba95.mpr:    0.00000        --     Not in effect
ba96.mpr:    0.00000        --     Not in effect
ba97.mpr:    0.00000        --     Not in effect
ba98.mpr:    0.00000        --     Not in effect
ba99.mpr:    0.00000        --     Not in effect
ba00.mpr:    0.98760        --     Statistics Canada SPSM
                          calculation
ba01.mpr:    0.00000        --     Not in effect
ba02.mpr:    0.00000        --     Not in effect
ba03.mpr:    0.00000        --     Not in effect
ba04.mpr:    0.00000        --     Not in effect
ba05.mpr:    0.00000        --     Not in effect
ba06.mpr:    0.00000        --     Not in effect
ba07.mpr:    0.00000        --     Copied from ba06.mpr
ba08.mpr:    0.00000        --     Copied from ba07.mpr
ba09.mpr:    0.00000        --     Copied from ba08.mpr
ba10.mpr:    0.00000        --     Copied from ba09.mpr
ba11.mpr:    0.00000        --     Copied from ba10.mpr
ba12.mpr:    0.00000        --     Copied from ba11.mpr
```

OSPOCM   Ontario seniors property tax maximum occupancy cost

DESCRIPTION

This parameter is the maximum occupancy cost a filer is allowed to claim when calculating
the Ontario Seniors Property Tax Credit.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0.00            --     Not in effect
```

```
ba92.mpr:      500.00         --      Federal Income Tax T1C (ONT)
                                      TC-1992
ba93.mpr:      500.00        0.0%     Federal Income Tax T1C (ONT)
                                      TC-1993
ba94.mpr:      500.00        0.0%     Federal Income Tax T1C (ONT)
                                      1994
ba95.mpr:      500.00        0.0%     Federal Income Tax T1C (ONT)
                                      TC-1995
ba96.mpr:      500.00        0.0%     Federal Income Tax T1C (ONT)
                                      Seniors 1996
ba97.mpr:      500.00        0.0%     Federal Income Tax T1C (ONT)
                                      Seniors 1997
ba98.mpr:      500.00        0.0%     Federal Income Tax T1C (ONT)
                                      Seniors 1998
ba99.mpr:      500.00        0.0%     Federal Income Tax T1C (ONT)
                                      - 1999
ba00.mpr:      500.00        0.0%     Federal Income Tax Form
                                      ON479 - 2000
ba01.mpr:      500.00        0.0%     Federal Income Tax Form
                                      ON479 - 2001
ba02.mpr:      500.00        0.0%     Federal Income Tax Form
                                      ON479 - 2002
ba03.mpr:      500.00        0.0%     Federal Income Tax Form
                                      ON479 - 2003
ba04.mpr:      625.00       25.0%     Federal Income Tax Form
                                      ON479 - 2004
ba05.mpr:      625.00        0.0%     Federal Income Tax Form
                                      ON479 - 2005
ba06.mpr:      625.00        0.0%     Federal Income Tax Form
                                      ON479 - 2006
ba07.mpr:      625.00        0.0%     Grown from ba06.mpr using
                                      NONE=1.0000
ba08.mpr:      625.00        0.0%     Grown from ba07.mpr using
                                      NONE=1.0000
ba09.mpr:      625.00        0.0%     Grown from ba08.mpr using
                                      NONE=1.0000
ba10.mpr:      625.00        0.0%     Grown from ba09.mpr using
                                      NONE=1.0000
ba11.mpr:      625.00        0.0%     Grown from ba10.mpr using
                                      NONE=1.0000
ba12.mpr:      625.00        0.0%     Grown from ba11.mpr using
                                      NONE=1.0000
```

OSPSMAX   Ontario seniors property/sales tax credit maximum

DESCRIPTION

This parameter is the maximum amount that eligible seniors can claim as an Ontario property/sales tax credit. It is only in effect when OSTCFLAG is set to 1. The calculated amount of the credit is in imopstc.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00              --    Not in effect
 ba92.mpr:    1000.00           --    Federal Income Tax T1C (ONT)
                            - 1992
 ba93.mpr:    1000.00          0.0%   Federal Income Tax T1C (ONT)
                            - 1993
 ba94.mpr:    1000.00          0.0%   Federal Income Tax T1C (ONT)
                            - 1994
 ba95.mpr:    1000.00          0.0%   Federal Income Tax T1C (ONT)
                            - 1995
 ba96.mpr:    1000.00          0.0%   Federal Income Tax T1C (ONT)
                            - 1996
 ba97.mpr:    1000.00          0.0%   Federal Income Tax T1C (ONT)
                            - 1997
 ba98.mpr:    1000.00          0.0%   Federal Income Tax T1C (ONT)
                            - 1998
 ba99.mpr:    1000.00          0.0%   Federal Income Tax T1C (ONT)
                            - 1999
 ba00.mpr:    1000.00          0.0%   Federal Income Tax Form
                            ON479 - 2000
```

```
 ba01.mpr:    1000.00      0.0%   Federal Income Tax Form
                             ON479 - 2001
 ba02.mpr:    1000.00      0.0%   Federal Income Tax Form
                             ON479 - 2002
 ba03.mpr:    1000.00      0.0%   Federal Income Tax Form
                             ON479 - 2003
 ba04.mpr:    1125.00     12.5%   Federal Income Tax Form
                             ON479 - 2004
 ba05.mpr:    1125.00      0.0%   Federal Income Tax Form
                             ON479 - 2005
 ba06.mpr:    1125.00      0.0%   Federal Income Tax Form
                             ON479 - 2006
 ba07.mpr:    1125.00      0.0%   Grown from ba06.mpr using
                             NONE=1.0000
 ba08.mpr:    1125.00      0.0%   Grown from ba07.mpr using
                             NONE=1.0000
 ba09.mpr:    1125.00      0.0%   Grown from ba08.mpr using
                             NONE=1.0000
 ba10.mpr:    1125.00      0.0%   Grown from ba09.mpr using
                             NONE=1.0000
 ba11.mpr:    1125.00      0.0%   Grown from ba10.mpr using
                             NONE=1.0000
 ba12.mpr:    1125.00      0.0%   Grown from ba11.mpr using
                             NONE=1.0000
```

OSSML   Ontario surtax first cut-in level

DESCRIPTION

The amount of Ontario Provincial Income Tax above which the surtax rate (OSSMR) is
applied. In 1984, the Ontario Social Services Maintenance Tax is simulated using this rate.
This parameter is also used, where appropriate, to simulate the Ontario Fair Share Health
Care Levy which is a basic surtax calculation.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	10000.00	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	5500.00	-45.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	5500.00	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	5500.00	0.0%	Federal Income Tax T1C (ONT) TC-1994
ba95.mpr:	5500.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	5310.00	-3.5%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	4555.00	-14.2%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	4057.50	-10.9%	Federal Income Tax T1C (ONT) TC-1998
ba99.mpr:	3750.00	-7.6%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	3561.00	-5.0%	Federal Income Tax Form ON428 - 2000
ba01.mpr:	3560.00	0.0%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	3685.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	3747.00	1.7%	Federal Income Tax Form ON428 - 2003
ba04.mpr:	3856.00	2.9%	Federal Income Tax Form ON428 - 2004
ba05.mpr:	3929.00	1.9%	Federal Income Tax Form ON428 - 2005
ba06.mpr:	4016.00	2.2%	Federal Income Tax Form ON428 - 2006
ba07.mpr:	4100.00	2.1%	Payroll Deductions Formulas 2007 - T4127
ba08.mpr:	4182.86	2.0%	Grown from ba07.mpr using CPION=1.020210
ba09.mpr:	4268.79	2.1%	Grown from ba08.mpr using CPION=1.020543
ba10.mpr:	4354.72	2.0%	Grown from ba09.mpr using CPION=1.020129

```
ba11.mpr:    4440.65      2.0%   Grown from ba10.mpr using
                                 CPION=1.019732
ba12.mpr:    4532.72      2.1%   Grown from ba11.mpr using
                                 CPION=1.020733
```

OSSML2   Ontario surtax second cut-in level

DESCRIPTION

The amount of Ontario Provincial Income Tax above which the second surtax rate
(OSSMR2) is applied. This parameter is also used, where appropriate, to simulate the
Ontario Fair Share Health Care Levy which is a basic surtax calculation.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0.00          --     not in effect
ba92.mpr:    10000.00      --     Federal Income Tax T1C (ONT)
                                  TC-1992
ba93.mpr:    8000.00      -20.0%  Federal Income Tax T1C (ONT)
                                  TC-1993
ba94.mpr:    8000.00       0.0%   Federal Income Tax T1C (ONT)
                                  TC-1994
ba95.mpr:    8000.00       0.0%   Federal Income Tax T1C (ONT)
                                  TC-1995
ba96.mpr:    7635.00      -4.6%   Federal Income Tax T1C (ONT)
                                  TC-1996
ba97.mpr:    6180.00     -19.1%   Federal Income Tax T1C (ONT)
                                  TC-1997
ba98.mpr:    5217.50     -15.6%   Federal Income Tax T1C (ONT)
                                  TC-1998
```

```
ba99.mpr:      4681.00     -10.3%   Federal Income Tax T1C (ONT)
                                    TC - 1999
ba00.mpr:      4468.00      -4.6%   Federal Income Tax Form
                                    ON428 - 2000
ba01.mpr:      4491.00       0.5%   Federal Income Tax Form
                                    ON428 - 2001
ba02.mpr:      4648.00       3.5%   Federal Income Tax Form
                                    ON428 - 2002
ba03.mpr:      4727.00       1.7%   Federal Income Tax Form
                                    ON428 - 2003
ba04.mpr:      4864.00       2.9%   Federal Income Tax Form
                                    ON428 - 2004
ba05.mpr:      4957.00       1.9%   Federal Income Tax Form
                                    ON428 - 2005
ba06.mpr:      5065.00       2.2%   Federal Income Tax Form
                                    ON428 - 2006
ba07.mpr:      5172.00       2.1%   Payroll Deductions Formulas
                                    2007 - T4127
ba08.mpr:      5276.53       2.0%   Grown from ba07.mpr using
                                    CPION=1.020210
ba09.mpr:      5384.93       2.1%   Grown from ba08.mpr using
                                    CPION=1.020543
ba10.mpr:      5493.32       2.0%   Grown from ba09.mpr using
                                    CPION=1.020129
ba11.mpr:      5601.71       2.0%   Grown from ba10.mpr using
                                    CPION=1.019732
ba12.mpr:      5717.85       2.1%   Grown from ba11.mpr using
                                    CPION=1.020733
```

OSSMR   Ontario surtax first level rate

DESCRIPTION

The rate which is applied to Provincial Income Tax exceeding OSSML to calculate the
Ontario surtax. This parameter is also used, where appropriate, to simulate the Ontario Fair
Share Health Care Levy which is a basic surtax calculation.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.12000	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	0.07000	-41.7%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	0.17000	142.9%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	0.20000	17.6%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC - 1998
ba99.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	0.20000	0.0%	Federal Income Tax Form ON428 - 2000
ba01.mpr:	0.20000	0.0%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	0.20000	0.0%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	0.20000	0.0%	Federal Income Tax Form ON428 - 2003
ba04.mpr:	0.20000	0.0%	Federal Income Tax Form ON428 - 2004
ba05.mpr:	0.20000	0.0%	Federal Income Tax Form ON428 - 2005

```
ba06.mpr:     0.20000       0.0%   Federal Income Tax Form
                                   ON428 - 2006
ba07.mpr:     0.20000       0.0%   Payroll Deductions Formulas
                                   2007 - T4127
ba08.mpr:     0.20000       0.0%   Copied from ba07.mpr
ba09.mpr:     0.20000       0.0%   Copied from ba08.mpr
ba10.mpr:     0.20000       0.0%   Copied from ba09.mpr
ba11.mpr:     0.20000       0.0%   Copied from ba10.mpr
ba12.mpr:     0.20000       0.0%   Copied from ba11.mpr
```

OSSMR2   Ontario surtax second level rate

DESCRIPTION

The rate which is applied to Provincial Income Tax (imtxp) exceeding OSSML2 to
calculate the Ontario surtax. The total rate of surtax above the second tier cut-in OSSML2
would be the sum of this parameter and OSSMR.

For Ontario, the SPSM calculates provincial surtax (impsur) as OSSMR percent of provincial
taxes (imtxp) above the level OSSML plus OSSMR2 percent of provincial taxes above the
level OSSML2.

This parameter is used, where appropriate, to simulate the Ontario Fair Share Health Care
Levy which is a basic surtax calculation.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00000         --    not in effect
ba92.mpr:     0.07000         --    Federal Income Tax T1C (ONT)
                              TC-1992
```

```
ba93.mpr:      0.08000      14.3%   Federal Income Tax T1C (ONT)
                                    TC-1993
ba94.mpr:      0.10000      25.0%   Federal Income Tax T1C (ONT)
                                    1994
ba95.mpr:      0.10000       0.0%   Federal Income Tax T1C (ONT)
                                    TC-1995
ba96.mpr:      0.13000      30.0%   Federal Income Tax T1C (ONT)
                                    TC-1996
ba97.mpr:      0.26000     100.0%   Federal Income Tax T1C (ONT)
                                    TC-1997
ba98.mpr:      0.33000      26.9%   Federal Income Tax T1C (ONT)
                                    TC - 1998
ba99.mpr:      0.36000       9.1%   Federal Income Tax T1C (ONT)
                                    TC - 1999
ba00.mpr:      0.36000       0.0%   Federal Income Tax Form
                                    ON428 - 2000
ba01.mpr:      0.36000       0.0%   Federal Income Tax Form
                                    ON428 - 2001
ba02.mpr:      0.36000       0.0%   Federal Income Tax Form
                                    ON428 - 2002
ba03.mpr:      0.36000       0.0%   Federal Income Tax Form
                                    ON428 - 2003
ba04.mpr:      0.36000       0.0%   Federal Income Tax Form
                                    ON428 - 2004
ba05.mpr:      0.36000       0.0%   Federal Income Tax Form
                                    ON428 - 2005
ba06.mpr:      0.36000       0.0%   Federal Income Tax Form
                                    ON428 - 2006
ba07.mpr:      0.36000       0.0%   Payroll Deductions Formulas
                                    2007 - T4127
ba08.mpr:      0.36000       0.0%   Copied from ba07.mpr
ba09.mpr:      0.36000       0.0%   Copied from ba08.mpr
ba10.mpr:      0.36000       0.0%   Copied from ba09.mpr
ba11.mpr:      0.36000       0.0%   Copied from ba10.mpr
ba12.mpr:      0.36000       0.0%   Copied from ba11.mpr
```

OSSTCP   Ontario seniors sales tax credit percent of income

DESCRIPTION

This parameter is the proportion of "Income for Ontario Tax Credits for Seniors" used in the calculation of the Net Property and Sales Tax Credits for Seniors. OSSTCP percent of family net income is deducted from the total property and sales tax credits.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.04000	--	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	0.04000	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	0.04000	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	0.04000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.04000	0.0%	Federal Income Tax T1C (ONT) 1996
ba97.mpr:	0.04000	0.0%	Federal Income Tax T1C (ONT) Seniors 1997
ba98.mpr:	0.04000	0.0%	Federal Income Tax T1C (ONT) Seniors 1998
ba99.mpr:	0.04000	0.0%	Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	0.04000	0.0%	Federal Income Tax Form ON479 - 2000
ba01.mpr:	0.04000	0.0%	Federal Income Tax Form ON479 - 2001
ba02.mpr:	0.04000	0.0%	Federal Income Tax Form ON479 - 2002
ba03.mpr:	0.04000	0.0%	Federal Income Tax Form ON479 - 2003
ba04.mpr:	0.04000	0.0%	Federal Income Tax Form ON479 - 2004
ba05.mpr:	0.04000	0.0%	Federal Income Tax Form ON479 - 2005
ba06.mpr:	0.04000	0.0%	Federal Income Tax Form ON479 - 2006

```
ba07.mpr:      0.04000        0.0%   Copied from ba06.mpr
ba08.mpr:      0.04000        0.0%   Copied from ba07.mpr
ba09.mpr:      0.04000        0.0%   Copied from ba08.mpr
ba10.mpr:      0.04000        0.0%   Copied from ba09.mpr
ba11.mpr:      0.04000        0.0%   Copied from ba10.mpr
ba12.mpr:      0.04000        0.0%   Copied from ba11.mpr
```

OSTCB   Ontario sales tax credit basic credit

DESCRIPTION

This parameter is the basic credit amount of the Ontario Sales Tax Credit.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	100.00	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT) 1996
ba97.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT) 1997

```
ba98.mpr:     100.00      0.0%    Federal Income Tax T1C (ONT)
                                  1998
ba99.mpr:     100.00      0.0%    Federal Income Tax T1C (ONT)
                                  - 1999
ba00.mpr:     100.00      0.0%    Federal Income Tax Form
                                  ON479 - 2000
ba01.mpr:     100.00      0.0%    Federal Income Tax Form
                                  ON479 - 2001
ba02.mpr:     100.00      0.0%    Federal Income Tax Form
                                  ON479 - 2002
ba03.mpr:     100.00      0.0%    Federal Income Tax Form
                                  ON479 - 2003
ba04.mpr:     100.00      0.0%    Federal Income Tax Form
                                  ON479 - 2004
ba05.mpr:     100.00      0.0%    Federal Income Tax Form
                                  ON479 - 2005
ba06.mpr:     100.00      0.0%    Federal Income Tax Form
                                  ON479 - 2006
ba07.mpr:     100.00      0.0%    Grown from ba06.mpr using
                                  NONE=1.0000
ba08.mpr:     100.00      0.0%    Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:     100.00      0.0%    Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:     100.00      0.0%    Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:     100.00      0.0%    Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:     100.00      0.0%    Grown from ba11.mpr using
                                  NONE=1.0000
```

OSTCD   Ontario sales tax credit dependant credit

DESCRIPTION

This parameter is the credit a filer is allowed for each eligible dependant under the age of 18 when claiming the Ontario Sales Tax Credit.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

File/Year	Value	Growth	Source
ba91.mpr:	50.00	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	50.00	0.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	50.00	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	50.00	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	50.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	50.00	0.0%	Federal Income Tax T1C (ONT) 1996
ba97.mpr:	50.00	0.0%	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	50.00	0.0%	Federal Income Tax T1C (ONT) 1998
ba99.mpr:	50.00	0.0%	Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	50.00	0.0%	Federal Income Tax Form ON479 - 2000
ba01.mpr:	50.00	0.0%	Federal Income Tax Form ON479 - 2001
ba02.mpr:	50.00	0.0%	Federal Income Tax Form ON479 - 2002
ba03.mpr:	50.00	0.0%	Federal Income Tax Form ON479 - 2003
ba04.mpr:	50.00	0.0%	Federal Income Tax Form ON479 - 2004
ba05.mpr:	50.00	0.0%	Federal Income Tax Form ON479 - 2005

```
ba06.mpr:      50.00          0.0%   Federal Income Tax Form
                                     ON479 - 2006
ba07.mpr:      50.00          0.0%   Grown from ba06.mpr using
                                     NONE=1.0000
ba08.mpr:      50.00          0.0%   Grown from ba07.mpr using
                                     NONE=1.0000
ba09.mpr:      50.00          0.0%   Grown from ba08.mpr using
                                     NONE=1.0000
ba10.mpr:      50.00          0.0%   Grown from ba09.mpr using
                                     NONE=1.0000
ba11.mpr:      50.00          0.0%   Grown from ba10.mpr using
                                     NONE=1.0000
ba12.mpr:      50.00          0.0%   Grown from ba11.mpr using
                                     NONE=1.0000
```

OSTCFLAG   Ontario seniors tax credit claimed flag

DESCRIPTION

When the parameter OSTCFLAG is set to 1, the Ontario Tax Credits for Seniors are
calculated.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	1	--	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	1	--	Federal Income Tax T1C (ONT) TC-1993

```
ba94.mpr:      1               --      Federal Income Tax T1C (ONT)
                               1994
ba95.mpr:      1               --      Federal Income Tax T1C (ONT)
                               TC-1995
ba96.mpr:      1               --      Federal Income Tax T1C (ONT)
                               Seniors 1996
ba97.mpr:      1               --      FLAG
ba98.mpr:      1               --      FLAG
ba99.mpr:      1               --      FLAG
ba00.mpr:      1               --      FLAG
ba01.mpr:      1               --      FLAG
ba02.mpr:      1               --      FLAG
ba03.mpr:      1               --      FLAG
ba04.mpr:      1               --      FLAG
ba05.mpr:      1               --      FLAG
ba06.mpr:      1               --      FLAG
ba07.mpr:      1               --      Copied from ba06.mpr
ba08.mpr:      1               --      Copied from ba07.mpr
ba09.mpr:      1               --      Copied from ba08.mpr
ba10.mpr:      1               --      Copied from ba09.mpr
ba11.mpr:      1               --      Copied from ba10.mpr
ba12.mpr:      1               --      Copied from ba11.mpr
```

OSTCNIBA   Ontario seniors tax credit net income base amount

DESCRIPTION

This parameter contains the base amount (income exemption) a filer is allowed to deduct
from "Total Income" (i.e. family net income) when calculating "Income for Ontario Tax
Credits for Seniors".

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	22000.00	--	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT) Seniors 1996
ba97.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT) Seniors 1997
ba98.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT) Seniors 1998
ba99.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	22000.00	0.0%	Federal Income Tax Form ON479 - 2000
ba01.mpr:	22000.00	0.0%	Federal Income Tax Form ON479 - 2001
ba02.mpr:	22000.00	0.0%	Federal Income Tax Form ON479 - 2002
ba03.mpr:	22000.00	0.0%	Federal Income Tax Form ON479 - 2003
ba04.mpr:	22000.00	0.0%	Federal Income Tax Form ON479 - 2004
ba05.mpr:	22000.00	0.0%	Federal Income Tax Form ON479 - 2005
ba06.mpr:	22000.00	0.0%	Federal Income Tax Form ON479 - 2006
ba07.mpr:	22000.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	22000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	22000.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	22000.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
ba11.mpr:    22000.00    0.0%   Grown from ba10.mpr using
                            NONE=1.0000
ba12.mpr:    22000.00    0.0%   Grown from ba11.mpr using
                            NONE=1.0000
```

OSTCNIBC   Ontario seniors tax credit net income base amount for couples

DESCRIPTION

This parameter contains the base amount (income exemption) a filer in a senior couple is
allowed to deduct from "Total Income" (i.e. family net income) when calculating "Income
for Ontario Tax Credits for Seniors".

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0.00               --    Not in effect
ba92.mpr:    22000.00           --    Federal Income Tax T1C (ONT)
                            TC-1992
ba93.mpr:    22000.00          0.0%   Federal Income Tax T1C (ONT)
                            TC-1993
ba94.mpr:    22000.00          0.0%   Federal Income Tax T1C (ONT)
                            TC-1994
ba95.mpr:    22000.00          0.0%   Federal Income Tax T1C (ONT)
                            TC-1995
ba96.mpr:    22000.00          0.0%   Federal Income Tax T1C (ONT)
                            Seniors 1996
ba97.mpr:    22000.00          0.0%   Federal Income Tax T1C (ONT)
                            Seniors 1997
ba98.mpr:    22000.00          0.0%   Federal Income Tax T1C (ONT)
                            Seniors 1998
```

```
ba99.mpr:      22000.00     0.0%   Federal Income Tax T1C (ONT)
                                   - 1999
ba00.mpr:      22000.00     0.0%   Federal Income Tax Form
                                   ON479 - 2000
ba01.mpr:      22000.00     0.0%   Federal Income Tax Form
                                   ON479 - 2001
ba02.mpr:      22000.00     0.0%   Federal Income Tax Form
                                   ON479 - 2002
ba03.mpr:      22000.00     0.0%   Federal Income Tax Form
                                   ON479 - 2003
ba04.mpr:      22000.00     0.0%   Federal Income Tax Form
                                   ON479 - 2004
ba05.mpr:      22250.00     1.1%   Federal Income Tax Form
                                   ON479 - 2005
ba06.mpr:      23090.00     3.8%   Federal Income Tax Form
                                   ON479 - 2006
ba07.mpr:      23090.00     0.0%   Grown from ba06.mpr using
                                   NONE=1.0000
ba08.mpr:      23090.00     0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:      23090.00     0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:      23090.00     0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:      23090.00     0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:      23090.00     0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

OSTCP   Ontario sales tax credit percent of income

DESCRIPTION

This parameter is the rate applied to net income used to calculate the Ontario Sales Tax Credit.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.02000	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT) 1996
ba97.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT) 1998
ba99.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	0.02000	0.0%	Federal Income Tax Form ON479 - 2000
ba01.mpr:	0.02000	0.0%	Federal Income Tax Form ON479 - 2001
ba02.mpr:	0.02000	0.0%	Federal Income Tax Form ON479 - 2002
ba03.mpr:	0.02000	0.0%	Federal Income Tax Form ON479 - 2003
ba04.mpr:	0.02000	0.0%	Federal Income Tax Form ON479 - 2004
ba05.mpr:	0.02000	0.0%	Federal Income Tax Form ON479 - 2005
ba06.mpr:	0.02000	0.0%	Federal Income Tax Form ON479 - 2006
ba07.mpr:	0.02000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.02000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.02000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.02000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.02000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.02000	0.0%	Copied from ba11.mpr

DESCRIPTION

This parameter is an additional credit with respect to a spouse if the filer has claimed the Ontario Sales Tax Credit.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	100.00	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT) 1996
ba97.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT) 1998
ba99.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	100.00	0.0%	Federal Income Tax Form ON479 - 2000

```
ba01.mpr:    100.00      0.0%   Federal Income Tax Form
                                ON479 - 2001
ba02.mpr:    100.00      0.0%   Federal Income Tax Form
                                ON479 - 2002
ba03.mpr:    100.00      0.0%   Federal Income Tax Form
                                ON479 - 2003
ba04.mpr:    100.00      0.0%   Federal Income Tax Form
                                ON479 - 2004
ba05.mpr:    100.00      0.0%   Federal Income Tax Form
                                ON479 - 2005
ba06.mpr:    100.00      0.0%   Federal Income Tax Form
                                ON479 - 2006
ba07.mpr:    100.00      0.0%   Grown from ba06.mpr using
                                NONE=1.0000
ba08.mpr:    100.00      0.0%   Grown from ba07.mpr using
                                NONE=1.0000
ba09.mpr:    100.00      0.0%   Grown from ba08.mpr using
                                NONE=1.0000
ba10.mpr:    100.00      0.0%   Grown from ba09.mpr using
                                NONE=1.0000
ba11.mpr:    100.00      0.0%   Grown from ba10.mpr using
                                NONE=1.0000
ba12.mpr:    100.00      0.0%   Grown from ba11.mpr using
                                NONE=1.0000
```

OTCNIBA   Ontario tax credit net income base amount

DESCRIPTION

This parameter is the base amount of net income a filer can claim when calculating Ontario tax credits.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	4000.00	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) 1996
ba97.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) 1998
ba99.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	4000.00	0.0%	Federal Income Tax Form ON479 - 2000
ba01.mpr:	4000.00	0.0%	Federal Income Tax Form ON479 - 2001
ba02.mpr:	4000.00	0.0%	Federal Income Tax Form ON479 - 2002
ba03.mpr:	4000.00	0.0%	Federal Income Tax Form ON479 - 2003
ba04.mpr:	4000.00	0.0%	Federal Income Tax Form ON479 - 2004
ba05.mpr:	4000.00	0.0%	Federal Income Tax Form ON479 - 2005
ba06.mpr:	4000.00	0.0%	Federal Income Tax Form ON479 - 2006
ba07.mpr:	4000.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	4000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	4000.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	4000.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
ba11.mpr:     4000.00       0.0%   Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:     4000.00       0.0%   Grown from ba11.mpr using
                             NONE=1.0000
```

OTRBPA   Ontario tax reduction basic personal amount

DESCRIPTION

The Ontario tax reduction will be calculated making use of number of dependants and the
parameter OTRBPA is used to indicate the dollar value of the basic personal amount of the
tax reduction.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     167.00          --    Federal Income Tax T1C (ONT)
                             TC-1991
ba92.mpr:     175.00         4.8%   Federal Income Tax T1C (ONT)
                             TC-1992
ba93.mpr:     205.00        17.1%   Federal Income Tax T1C (ONT)
                             TC-1993
ba94.mpr:     205.00         0.0%   Federal Income Tax T1C (ONT)
                             TC-1994
ba95.mpr:     205.00         0.0%   Federal Income Tax T1C (ONT)
                             TC-1995
ba96.mpr:     198.00        -3.4%   Federal Income Tax T1C (ONT)
                             TC-1996
ba97.mpr:     171.00       -13.6%   Federal Income Tax T1C (ONT)
                             TC-1997
```

```
ba98.mpr:    160.50      -6.1%   Federal Income Tax T1C (ONT)
                                 TC-1998
ba99.mpr:    160.00      -0.3%   Federal Income Tax T1C (ONT)
                                 TC - 1999
ba00.mpr:    156.00      -2.5%   Federal Income Tax Form
                                 ON428 - 2000
ba01.mpr:    156.00       0.0%   Federal Income Tax Form
                                 ON428 - 2001
ba02.mpr:    161.00       3.2%   Federal Income Tax Form
                                 ON428 - 2002
ba03.mpr:    181.00      12.4%   Federal Income Tax Form
                                 ON428 - 2003
ba04.mpr:    186.00       2.8%   Federal Income Tax Form
                                 ON428 - 2004
ba05.mpr:    190.00       2.2%   Federal Income Tax Form
                                 ON428 - 2005
ba06.mpr:    194.00       2.1%   Federal Income Tax Form
                                 ON428 - 2006
ba07.mpr:    198.00       2.1%   Payroll Deductions Formulas
                                 2007 - T4127
ba08.mpr:    202.00       2.0%   Grown from ba07.mpr using
                                 CPION=1.020210
ba09.mpr:    206.15       2.1%   Grown from ba08.mpr using
                                 CPION=1.020543
ba10.mpr:    210.30       2.0%   Grown from ba09.mpr using
                                 CPION=1.020129
ba11.mpr:    214.45       2.0%   Grown from ba10.mpr using
                                 CPION=1.019732
ba12.mpr:    218.90       2.1%   Grown from ba11.mpr using
                                 CPION=1.020733
```

OTRDCA   Ontario tax reduction dependant child amount

DESCRIPTION

The Ontario tax reduction will be calculated making use of the number of dependants and the parameter OTRDCA is used to indicate the dollar value of the amount of the tax reduction allowed for each dependant child.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	350.00	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	375.00	7.1%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	395.00	5.3%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	395.00	0.0%	Federal Income Tax T1C (ONT) TC-1994
ba95.mpr:	395.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	382.00	-3.3%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	334.00	-12.6%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	328.00	-1.8%	Federal Income Tax T1C (ONT) TC-1998
ba99.mpr:	325.00	-0.9%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	317.00	-2.5%	Federal Income Tax Form ON428 - 2000
ba01.mpr:	317.00	0.0%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	328.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	334.00	1.8%	Federal Income Tax Form ON428 - 2003
ba04.mpr:	343.00	2.7%	Federal Income Tax Form ON428 - 2004
ba05.mpr:	350.00	2.0%	Federal Income Tax Form ON428 - 2005

```
ba06.mpr:      357.00       2.0%   Federal Income Tax Form
                                   ON428 - 2006
ba07.mpr:      365.00       2.2%   Payroll Deductions Formulas
                                   2007 - T4127
ba08.mpr:      372.38       2.0%   Grown from ba07.mpr using
                                   CPION=1.020210
ba09.mpr:      380.03       2.1%   Grown from ba08.mpr using
                                   CPION=1.020543
ba10.mpr:      387.68       2.0%   Grown from ba09.mpr using
                                   CPION=1.020129
ba11.mpr:      395.33       2.0%   Grown from ba10.mpr using
                                   CPION=1.019732
ba12.mpr:      403.53       2.1%   Grown from ba11.mpr using
                                   CPION=1.020733
```

OTRDDA   Ontario tax reduction disabled dependant amount

DESCRIPTION

The Ontario tax reduction will be calculated making use of the number of dependants and the parameter OTRDDA is used to indicate the dollar value of the amount of the tax reduction allowed for each disabled dependant.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	350.00	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	375.00	7.1%	Federal Income Tax T1C (ONT) TC-1992

```
ba93.mpr:      395.00       5.3%   Federal Income Tax T1C (ONT)
                                   TC-1993
ba94.mpr:      395.00       0.0%   Federal Income Tax T1C (ONT)
                                   TC-1994
ba95.mpr:      395.00       0.0%   Federal Income Tax T1C (ONT)
                                   TC-1995
ba96.mpr:      382.00      -3.3%   Federal Income Tax T1C (ONT)
                                   TC-1996
ba97.mpr:      334.00     -12.6%   Federal Income Tax T1C (ONT)
                                   TC-1997
ba98.mpr:      328.00      -1.8%   Federal Income Tax T1C (ONT)
                                   TC-1998
ba99.mpr:      325.00      -0.9%   Federal Income Tax T1C (ONT)
                                   TC - 1999
ba00.mpr:      317.00      -2.5%   Federal Income Tax Form
                                   ON428 - 2000
ba01.mpr:      317.00       0.0%   Federal Income Tax Form
                                   ON428 - 2001
ba02.mpr:      328.00       3.5%   Federal Income Tax Form
                                   ON428 - 2002
ba03.mpr:      334.00       1.8%   Federal Income Tax Form
                                   ON428 - 2003
ba04.mpr:      343.00       2.7%   Federal Income Tax Form
                                   ON428 - 2004
ba05.mpr:      350.00       2.0%   Federal Income Tax Form
                                   ON428 - 2005
ba06.mpr:      357.00       2.0%   Federal Income Tax Form
                                   ON428 - 2006
ba07.mpr:      365.00       2.2%   Payroll Deductions Formulas
                                   2007 - T4127
ba08.mpr:      372.38       2.0%   Grown from ba07.mpr using
                                   CPION=1.020210
ba09.mpr:      380.03       2.1%   Grown from ba08.mpr using
                                   CPION=1.020543
ba10.mpr:      387.68       2.0%   Grown from ba09.mpr using
                                   CPION=1.020129
ba11.mpr:      395.33       2.0%   Grown from ba10.mpr using
                                   CPION=1.019732
ba12.mpr:      403.53       2.1%   Grown from ba11.mpr using
                                   CPION=1.020733
```

DESCRIPTION

This parameter represents the tax multiplier to be used in the calculation of the Ontario tax reduction. The reduction is derived as OTRFP times the personal reduction less OTRF times Ontario Income Tax.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	2.00000	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	2.00000	0.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	2.00000	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	2.00000	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	2.00000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	2.00000	0.0%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	1.00000	-50.0%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	1.00000	0.0%	Federal Income Tax T1C (ONT) TC - 1998
ba99.mpr:	1.00000	0.0%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	1.00000	0.0%	Federal Income Tax Form ON428 - 2000

```
ba01.mpr:     1.00000      0.0%   Federal Income Tax Form
                                  ON428 - 2001
ba02.mpr:     1.00000      0.0%   Federal Income Tax Form
                                  ON428 - 2002
ba03.mpr:     1.00000      0.0%   Federal Income Tax Form
                                  ON428 - 2003
ba04.mpr:     1.00000      0.0%   Federal Income Tax Form
                                  ON428 - 2004
ba05.mpr:     1.00000      0.0%   Federal Income Tax Form
                                  ON428 - 2005
ba06.mpr:     1.00000      0.0%   Federal Income Tax Form
                                  ON428 - 2006
ba07.mpr:     1.00000      0.0%   Payroll Deductions Formulas
                                  2007 - T4127
ba08.mpr:     1.00000      0.0%   Copied from ba07.mpr
ba09.mpr:     1.00000      0.0%   Copied from ba08.mpr
ba10.mpr:     1.00000      0.0%   Copied from ba09.mpr
ba11.mpr:     1.00000      0.0%   Copied from ba10.mpr
ba12.mpr:     1.00000      0.0%   Copied from ba11.mpr
```

OTRFP   Ontario tax reduction personal amount multiplier

DESCRIPTION

The Ontario tax reduction will be calculated making use of the number of dependants. The
parameter OTRFP is used to multiply the dollar value of all basic and dependant credits. The
resulting value is used to compare to Ontario income tax multiplied by OTRF.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	3.00000	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	3.00000	0.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	3.00000	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	3.00000	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	3.00000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	3.00000	0.0%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	2.00000	-33.3%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	2.00000	0.0%	Federal Income Tax T1C (ONT) TC - 1998
ba99.mpr:	2.00000	0.0%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	2.00000	0.0%	Federal Income Tax Form ON428 - 2000
ba01.mpr:	2.00000	0.0%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	2.00000	0.0%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	2.00000	0.0%	Federal Income Tax Form ON428 - 2003
ba04.mpr:	2.00000	0.0%	Federal Income Tax Form ON428 - 2004
ba05.mpr:	2.00000	0.0%	Federal Income Tax Form ON428 - 2005
ba06.mpr:	2.00000	0.0%	Federal Income Tax Form ON428 - 2006
ba07.mpr:	2.00000	0.0%	Payroll Deductions Formulas 2007 - T4127
ba08.mpr:	2.00000	0.0%	Copied from ba07.mpr
ba09.mpr:	2.00000	0.0%	Copied from ba08.mpr
ba10.mpr:	2.00000	0.0%	Copied from ba09.mpr
ba11.mpr:	2.00000	0.0%	Copied from ba10.mpr
ba12.mpr:	2.00000	0.0%	Copied from ba11.mpr

OTXDVMAX Maximum taxpayer dividend

DESCRIPTION

The taxpayer dividend (imotxdv) is equal to taxes paid in the previous year up to a maximum (OTXDVMAX). People who paid over 0$ in taxes would get a minimum rebate of OTXDVMIN. The benefit is included in refundable tax credits. Since it is based on the previous year's taxes, the taxes are multiplied by OPYTAX in order to estimate the lagged effect.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Ontario Budget 2000, p. 84
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000

```
     ba08.mpr:     0.00              --      Grown from ba07.mpr using
                               NONE=1.0000
     ba09.mpr:     0.00              --      Grown from ba08.mpr using
                               NONE=1.0000
     ba10.mpr:     0.00              --      Grown from ba09.mpr using
                               NONE=1.0000
     ba11.mpr:     0.00              --      Grown from ba10.mpr using
                               NONE=1.0000
     ba12.mpr:     0.00              --      Grown from ba11.mpr using
                               NONE=1.0000
```

OTXDVMIN   Minimum taxpayer dividend for people with non-zero taxes

DESCRIPTION

This represents the minimum amount of the taxpayer dividend for people who paid over 0$
in taxes. The taxpayer dividend (imotxdv) is equal to taxes paid in the previous year up to a
maximum (OTXDVMAX). The benefit is included in refundable tax credits. Since it is
based on the previous year's taxes, the taxes are multiplied by OPYTAX in order to estimate
the lagged effect.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

```
ba98.mpr:      0.00           --    Not in effect
ba99.mpr:      0.00           --    Not in effect
ba00.mpr:     25.00           --    Ontario Budget 2000, p. 84
ba01.mpr:      0.00           --    Not in effect
ba02.mpr:      0.00           --    Not in effect
ba03.mpr:      0.00           --    Not in effect
ba04.mpr:      0.00           --    Not in effect
ba05.mpr:      0.00           --    Not in effect
ba06.mpr:      0.00           --    Not in effect
ba07.mpr:      0.00           --    Grown from ba06.mpr using
                             NONE=1.0000
ba08.mpr:      0.00           --    Grown from ba07.mpr using
                             NONE=1.0000
ba09.mpr:      0.00           --    Grown from ba08.mpr using
                             NONE=1.0000
ba10.mpr:      0.00           --    Grown from ba09.mpr using
                             NONE=1.0000
ba11.mpr:      0.00           --    Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:      0.00           --    Grown from ba11.mpr using
                             NONE=1.0000
```

OTXFLG   Ont. tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, Ontario taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	1	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	1	--	Federal Income Tax Form ON428 - 2001
ba02.mpr:	1	--	Federal Income Tax Form ON428 - 2002
ba03.mpr:	1	--	Federal Income Tax Form ON428 - 2003
ba04.mpr:	1	--	Federal Income Tax Form ON428 - 2004
ba05.mpr:	1	--	Federal Income Tax Form ON428 - 2005
ba06.mpr:	1	--	Federal Income Tax Form ON428 - 2006
ba07.mpr:	1	--	TD1ON E (07)
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

OUTAPR   Name of database adjustment parameter file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the database adjustment parameters which were used to adjust SPSD variables. SPSM writes out such a file only if the user changed one or more database

adjustment parameters from the values in the corresponding input file INPAPR. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM.

OUTASC   Name of text output file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output report generated by the text output facility. The text output facility must be activated using ASCFLAG for OUTASC to have any effect. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM.

OUTCPR   Name of control parameter file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output control parameter file. An output control parameter file is always created, and includes any changes the user made to the input control parameter file. In addition, certain "read-only" parameters which are created by SPSM for informational purposes may have changed values. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM.

OUTLOG　　　Name of log file (out) [string]

DESCRIPTION

The OUTLOG parameter gives the name of the output file that will contain a log of the SPSM run, provided that this facility has been activated using the LOGFLAG parameter. See the description of the LOGFLAG parameter for more information. A default value for OUTLOG will be generated by adding an extension of .log to the SPSM run name, but can be overridden.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM.

OUTMRSFLAG　Variant results file creation flag

DESCRIPTION

If the value of the control parameter OUTMRSFLAG is set to 1, a results file (with name given by OUTVARMRS) will be created containing variant results for variables specified in OUTMRSVARS. Results are always saved at the individual (not family or household) level.

OUTMRSFRAC　Variant results file preserves fractional part

DESCRIPTION

This control parameter can be used to preserve the fractional part (if present) of all variables written to the model results (MRS) file. If this flag is off, all output values are converted to integers before being written to the results file. If this flag is turned on, the fractional part of the output variables will be retained, and there will be no differences between base MRS variables and modelled variables for an identical run. This flag may result in a significant increase in the size of the model results file.

OUTMRSVARS Variant results file variables [string]

DESCRIPTION

This control parameter contains a list of tax/transfer calculated variables whose variant values will be recorded in the file named OUTVARMRS if the variant results file facility has been activated by OUTMRSFLAG. Only variant tax/transfer variables (that is, those that begin with "ct" or "im") or user variables can be recorded in a results file.

OUTTBL Name of report file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain all summary reports generated by SPSM output facilities, including the cross tabulation facility and distributional analysis facility. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM.

OUTVARMPR Name of variant tax/transfer parameter file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output variant tax/transfer parameters. SPSM writes out such a file only if the user changed one or more variant tax/transfer parameters from the values in the corresponding input file INPVARMPR. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM.

OUTVARMRS   Name of variant results file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output variant results. Such a file is generated only if the user activates the variant result file facility using OUTMRSFLAG. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

OYPNDL   Ont. Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as an Ontario non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

```
ba98.mpr:     0.00          --    Not in effect
ba99.mpr:     0.00          --    Not in effect
ba00.mpr:  1000.00          --    Federal Income Tax Form
                          ON428 - 2000
ba01.mpr:  1027.00        2.7%   Federal Income Tax Form
                          ON428 - 2001
ba02.mpr:  1063.00        3.5%   Federal Income Tax Form
                          ON428 - 2002
ba03.mpr:  1081.00        1.7%   Federal Income Tax Form
                          ON428 - 2003
ba04.mpr:  1112.00        2.9%   Federal Income Tax Form
                          ON428 - 2004
ba05.mpr:  1133.00        1.9%   Federal Income Tax Form
                          ON428 - 2005
ba06.mpr:  1158.00        2.2%   Federal Income Tax Form
                          ON428 - 2006
ba07.mpr:  1183.00        2.2%   TD1ON E (07)
ba08.mpr:  1206.91        2.0%   Grown from ba07.mpr using
                          CPION=1.020210
ba09.mpr:  1231.70        2.1%   Grown from ba08.mpr using
                          CPION=1.020543
ba10.mpr:  1256.49        2.0%   Grown from ba09.mpr using
                          CPION=1.020129
ba11.mpr:  1281.28        2.0%   Grown from ba10.mpr using
                          CPION=1.019732
ba12.mpr:  1307.84        2.1%   Grown from ba11.mpr using
                          CPION=1.020733
```

PAMTOPT   P.E.I. alternative minimum tax option

DESCRIPTION

When Prince Edward Island tax on taxable income is calculated (PTXFLG = 1), there are four options as to how to calculate the provincial minimum tax.

When PAMTOPT is set to 1, then no provincial alternative minimum tax or minimum tax carryover is calculated.

When PAMTOPT is set to 2, then a percentage (PAMTPCTF) of the additional federal tax triggered by the federal minimum tax (imamtprv) is added to the basic provincial tax (imbpt). The definition of imamtprv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using PAMTPCTF.

When PAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the PAMTTX rate, usually set to the smallest non-zero tax rate,

is applied in order to get the provincial tax before the non-refundable tax credits. The provincial minimum tax carryover credit (impminco) is calculated using PAMTPCTF.

When PAMTOPT is set to 4, then a percentage (PAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using PAMTPCTM.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect
ba93.mpr:	1	--	Not in effect
ba94.mpr:	1	--	Not in effect
ba95.mpr:	1	--	Not in effect
ba96.mpr:	1	--	Not in effect
ba97.mpr:	1	--	Not in effect
ba98.mpr:	1	--	Not in effect
ba99.mpr:	1	--	Not in effect
ba00.mpr:	1	--	Not in effect
ba01.mpr:	2	--	Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr:	2	--	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	2	--	Federal Income Tax Form PE428 - 2003
ba04.mpr:	2	--	Federal Income Tax Form PE428 - 2004
ba05.mpr:	2	--	Federal Income Tax Form PE428 - 2005
ba06.mpr:	2	--	Federal Income Tax Form PE428 - 2006

```
ba07.mpr:    2              --     Copied from ba06.mpr
ba08.mpr:    2              --     Copied from ba07.mpr
ba09.mpr:    2              --     Copied from ba08.mpr
ba10.mpr:    2              --     Copied from ba09.mpr
ba11.mpr:    2              --     Copied from ba10.mpr
ba12.mpr:    2              --     Copied from ba11.mpr
```

PAMTPCTF   P.E.I. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Prince Edward Island tax on taxable income is calculated (PTXFLG=1) and
PAMTOPT is set to 2, then a percentage (PAMTPCTF) of the additional federal tax due to
the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0.00000         --     Not in effect
ba92.mpr:    0.00000         --     Not in effect
ba93.mpr:    0.00000         --     Not in effect
ba94.mpr:    0.00000         --     Not in effect
ba95.mpr:    0.00000         --     Not in effect
ba96.mpr:    0.00000         --     Not in effect
ba97.mpr:    0.00000         --     Not in effect
ba98.mpr:    0.00000         --     Not in effect
ba99.mpr:    0.00000         --     Not in effect
ba00.mpr:    0.00000         --     Not in effect
ba01.mpr:    0.57500         --     Provincial Alternative
                                    Minimum Tax, Form T1219 - 2001
```

ba02.mpr:	0.57500	0.0%	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	0.57500	0.0%	Federal Income Tax Form PE428 - 2003
ba04.mpr:	0.57500	0.0%	Federal Income Tax Form PE428 - 2004
ba05.mpr:	0.57500	0.0%	Federal Income Tax Form PE428 - 2005
ba06.mpr:	0.57500	0.0%	Federal Income Tax Form PE428 - 2006
ba07.mpr:	0.57500	0.0%	Copied from ba06.mpr
ba08.mpr:	0.57500	0.0%	Copied from ba07.mpr
ba09.mpr:	0.57500	0.0%	Copied from ba08.mpr
ba10.mpr:	0.57500	0.0%	Copied from ba09.mpr
ba11.mpr:	0.57500	0.0%	Copied from ba10.mpr
ba12.mpr:	0.57500	0.0%	Copied from ba11.mpr

PAMTPCTM P.E.I. amt rate as pct of federal minimum tax amount

DESCRIPTION

When Prince Edward Island tax on taxable income is calculated (PTXFLG=1) and PAMTOPT is set to 4, then a percentage (PAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect

```
ba93.mpr:    0.00000      --    Not in effect
ba94.mpr:    0.00000      --    Not in effect
ba95.mpr:    0.00000      --    Not in effect
ba96.mpr:    0.00000      --    Not in effect
ba97.mpr:    0.00000      --    Not in effect
ba98.mpr:    0.00000      --    Not in effect
ba99.mpr:    0.00000      --    Not in effect
ba00.mpr:    0.00000      --    Not in effect
ba01.mpr:    0.00000      --    Not in effect
ba02.mpr:    0.00000      --    Not in effect
ba03.mpr:    0.00000      --    Not in effect
ba04.mpr:    0.00000      --    Not in effect
ba05.mpr:    0.00000      --    Not in effect
ba06.mpr:    0.00000      --    Not in effect
ba07.mpr:    0.00000      --    Copied from ba06.mpr
ba08.mpr:    0.00000      --    Copied from ba07.mpr
ba09.mpr:    0.00000      --    Copied from ba08.mpr
ba10.mpr:    0.00000      --    Copied from ba09.mpr
ba11.mpr:    0.00000      --    Copied from ba10.mpr
ba12.mpr:    0.00000      --    Copied from ba11.mpr
```

PAMTTX   P.E.I. amt rate as tax on adjusted income

DESCRIPTION

When Prince Edward Island tax on taxable income is calculated (PTXFLG=1) and
PAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net
income used for alternative tax purposes (imamtinc) for people who triggered the federal
minimum tax. Then the PAMTTX rate, usually set to the smallest non-zero tax rate, is
applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

PAXM   P.E.I. Age Amount

DESCRIPTION

This is the maximum value of the Prince Edward Island age non-refundable tax credit before any reductions are applied. The parameter is only used when a provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	3619.00	--	Federal Income Tax PE428 - 2001
ba02.mpr:	3619.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	3619.00	0.0%	Federal Income Tax Form PE428 - 2003
ba04.mpr:	3619.00	0.0%	Federal Income Tax Form PE428 - 2004
ba05.mpr:	3619.00	0.0%	Federal Income Tax Form PE428 - 2005
ba06.mpr:	3619.00	0.0%	Federal Income Tax Form PE428 - 2006
ba07.mpr:	3691.00	2.0%	PEI Budget 2007 - Schedule 10
ba08.mpr:	3764.00	2.0%	PEI Budget 2007 - Schedule 10
ba09.mpr:	3764.00	0.0%	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	3764.00	0.0%	Grown from ba09.mpr using DEFAULT=1.0000

```
ba11.mpr:     3764.00       0.0%   Grown from ba10.mpr using
                            DEFAULT=1.0000
ba12.mpr:     3764.00       0.0%   Grown from ba11.mpr using
                            DEFAULT=1.0000
```

PAXRR   P.E.I. Age Amount credit reduction rate

DESCRIPTION

This parameter is the proportion of net income above a given threshold (PAXTD) which will be deducted from the provincial non-refundable age tax credit amount (PAXM). The parameter is only used when the Prince Edward Island provincial tax on taxable income is calculated (PTXFLG = 1).

See also impatxc, PAXTD.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect

```
ba01.mpr:     0.15000       --     Federal Income Tax PE428 -
                                   2001
ba02.mpr:     0.15000      0.0%    Federal Income Tax Form
                                   PE428 - 2002
ba03.mpr:     0.15000      0.0%    Federal Income Tax Form
                                   PE428 - 2003
ba04.mpr:     0.15000      0.0%    Federal Income Tax Form
                                   PE428 - 2004
ba05.mpr:     0.15000      0.0%    Federal Income Tax Form
                                   PE428 - 2005
ba06.mpr:     0.15000      0.0%    Federal Income Tax Form
                                   PE428 - 2006
ba07.mpr:     0.15000      0.0%    TD1PE-WS E (07)
ba08.mpr:     0.15000      0.0%    Copied from ba07.mpr
ba09.mpr:     0.15000      0.0%    Copied from ba08.mpr
ba10.mpr:     0.15000      0.0%    Copied from ba09.mpr
ba11.mpr:     0.15000      0.0%    Copied from ba10.mpr
ba12.mpr:     0.15000      0.0%    Copied from ba11.mpr
```

PAXTD   P.E.I. Age Amount net income turndown

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter. The parameter is only used when the Prince Edward Island provincial tax on taxable income is calculated (PTXFLG = 1).

See also impatxc, PAXRR

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	26941.00	--	Federal Income Tax PE428 - 2001
ba02.mpr:	26941.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	26941.00	0.0%	Federal Income Tax Form PE428 - 2003
ba04.mpr:	26941.00	0.0%	Federal Income Tax Form PE428 - 2004
ba05.mpr:	26941.00	0.0%	Federal Income Tax Form PE428 - 2005
ba06.mpr:	26941.00	0.0%	Federal Income Tax Form PE428 - 2006
ba07.mpr:	27480.00	2.0%	PEI Budget 2007 - Schedule 10
ba08.mpr:	28019.00	2.0%	PEI Budget 2007 - Schedule 10
ba09.mpr:	28019.00	0.0%	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	28019.00	0.0%	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	28019.00	0.0%	Grown from ba10.mpr using DEFAULT=1.0000
ba12.mpr:	28019.00	0.0%	Grown from ba11.mpr using DEFAULT=1.0000

DESCRIPTION

This parameter represents the basic exemption when Prince Edward Island tax is calculated as a tax on taxable income. It is only calculated when PTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	7412.00	--	Federal Income Tax PE428 – 2001
ba02.mpr:	7412.00	0.0%	Federal Income Tax Form PE428 – 2002
ba03.mpr:	7412.00	0.0%	Federal Income Tax Form PE428 – 2003
ba04.mpr:	7412.00	0.0%	Federal Income Tax Form PE428 – 2004
ba05.mpr:	7412.00	0.0%	Federal Income Tax Form PE428 – 2005

```
    ba06.mpr:      7412.00       0.0%   Federal Income Tax Form
                                        PE428 - 2006
    ba07.mpr:      7560.00       2.0%   PEI Budget 2007 - Schedule
                                        10
    ba08.mpr:      7708.00       2.0%   PEI Budget 2007 - Schedule
                                        10
    ba09.mpr:      7708.00       0.0%   Grown from ba08.mpr using
                                        DEFAULT=1.0000
    ba10.mpr:      7708.00       0.0%   Grown from ba09.mpr using
                                        DEFAULT=1.0000
    ba11.mpr:      7708.00       0.0%   Grown from ba10.mpr using
                                        DEFAULT=1.0000
    ba12.mpr:      7708.00       0.0%   Grown from ba11.mpr using
                                        DEFAULT=1.0000
```

PCGTC   P.E.I. Caregiver Tax Credit

DESCRIPTION

PCGTC multiplied by PPNTCR is the maximum amount of the Prince Edward Island
Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on
taxable income is calculated (PTXFLG = 1).

For more explanation see PCGTCFLG.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

```
    ba91.mpr:      0.00              --    Not in effect
    ba92.mpr:      0.00              --    Not in effect
    ba93.mpr:      0.00              --    Not in effect
```

```
ba94.mpr:      0.00            --     Not in effect
ba95.mpr:      0.00            --     Not in effect
ba96.mpr:      0.00            --     Not in effect
ba97.mpr:      0.00            --     Not in effect
ba98.mpr:      0.00            --     Not in effect
ba99.mpr:      0.00            --     Not in effect
ba00.mpr:      0.00            --     Not in effect
ba01.mpr:      2446.00         --     Federal Income Tax PE428 -
                                      2001
ba02.mpr:      2446.00        0.0%    Federal Income Tax Form
                                      PE428 - 2002
ba03.mpr:      2446.00        0.0%    Federal Income Tax Form
                                      PE428 - 2003
ba04.mpr:      2446.00        0.0%    Federal Income Tax Form
                                      PE428 - 2004
ba05.mpr:      2446.00        0.0%    Federal Income Tax Form
                                      PE428 - 2005
ba06.mpr:      2446.00        0.0%    Federal Income Tax Form
                                      PE428 - 2006
ba07.mpr:      2446.00        0.0%    TD1PE E (07)
ba08.mpr:      2446.00        0.0%    Grown from ba07.mpr using
                                      DEFAULT=1.0000
ba09.mpr:      2446.00        0.0%    Grown from ba08.mpr using
                                      DEFAULT=1.0000
ba10.mpr:      2446.00        0.0%    Grown from ba09.mpr using
                                      DEFAULT=1.0000
ba11.mpr:      2446.00        0.0%    Grown from ba10.mpr using
                                      DEFAULT=1.0000
ba12.mpr:      2446.00        0.0%    Grown from ba11.mpr using
                                      DEFAULT=1.0000
```

PCGTCFLG   P.E.I. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Prince Edward Island Caregiver Tax Credit (impcgtc) is activated by
the flag PCGTCFLG.

The Caregiver Tax Credit (impcgtc) provides additional tax assistance to individuals who
provide in-home care for relatives. Eligible recipients include individuals residing with and
providing in-home care for a parent or grandparent over 65 years of age, or for an infirm
dependent relative.

The parameter PCGTCOPT provides users with the option to use the greenbook value of the Caregiver amount (idcgtc from Line 315 and Schedule 12 in the General Tax Guide) or to give the maximum (PCGTC) if idcgtc is greater than 0.

This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	1	--	Federal Income Tax PE428 - 2001
ba02.mpr:	1	--	Federal Income Tax Form PE428 - 2002
ba03.mpr:	1	--	Federal Income Tax Form PE428 - 2003
ba04.mpr:	1	--	Federal Income Tax Form PE428 - 2004
ba05.mpr:	1	--	Federal Income Tax Form PE428 - 2005
ba06.mpr:	1	--	Federal Income Tax Form PE428 - 2006
ba07.mpr:	1	--	TD1PE E (07)

```
ba08.mpr:    1              --    Copied from ba07.mpr
ba09.mpr:    1              --    Copied from ba08.mpr
ba10.mpr:    1              --    Copied from ba09.mpr
ba11.mpr:    1              --    Copied from ba10.mpr
ba12.mpr:    1              --    Copied from ba11.mpr
```

PCGTCOPT   P.E.I. Caregiver Tax Credit Option (1=max, 2=greenbook)

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers
Tax Credit (impcgtc). A value of 1 results in applying the maximum value (PCGTC) if the
filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To
use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2.
This non-refundable tax credit is only calculated when the provincial tax on taxable income
is calculated (PTXFLG = 1) and the provincial caregivers tax credit is activated
(PCGTCFLG = 1).

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect
ba93.mpr:	1	--	Not in effect
ba94.mpr:	1	--	Not in effect
ba95.mpr:	1	--	Not in effect
ba96.mpr:	1	--	Not in effect
ba97.mpr:	1	--	Not in effect
ba98.mpr:	1	--	Not in effect
ba99.mpr:	1	--	Not in effect
ba00.mpr:	1	--	Not in effect

```
     ba01.mpr:    1                    --     OPTION
     ba02.mpr:    1                    --     OPTION
     ba03.mpr:    1                    --     OPTION
     ba04.mpr:    1                    --     OPTION
     ba05.mpr:    1                    --     OPTION
     ba06.mpr:    1                    --     OPTION
     ba07.mpr:    1                    --     Copied from ba06.mpr
     ba08.mpr:    1                    --     Copied from ba07.mpr
     ba09.mpr:    1                    --     Copied from ba08.mpr
     ba10.mpr:    1                    --     Copied from ba09.mpr
     ba11.mpr:    1                    --     Copied from ba10.mpr
     ba12.mpr:    1                    --     Copied from ba11.mpr
```

PCHATL1   P.E.I. Charitable Donations amount level 1

DESCRIPTION

The level above which the proportion of Prince Edward Island Charitable Donations and
Gifts to the Crown (imchara) may be claimed as a tax credit increases. The parameter is only
used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

```
ba98.mpr:     0.00            --     Not in effect
ba99.mpr:     0.00            --     Not in effect
ba00.mpr:     0.00            --     Not in effect
ba01.mpr:     200.00          --     Federal Income Tax PE428 -
                                     2001
ba02.mpr:     200.00         0.0%    Federal Income Tax Form
                                     PE428 - 2002
ba03.mpr:     200.00         0.0%    Federal Income Tax Form
                                     PE428 - 2003
ba04.mpr:     200.00         0.0%    Federal Income Tax Form
                                     PE428 - 2004
ba05.mpr:     200.00         0.0%    Federal Income Tax Form
                                     PE428 - 2005
ba06.mpr:     200.00         0.0%    Federal Income Tax Form
                                     PE428 - 2006
ba07.mpr:     200.00         0.0%    Grown from ba06.mpr using
                                     NONE=1.0000
ba08.mpr:     200.00         0.0%    Grown from ba07.mpr using
                                     NONE=1.0000
ba09.mpr:     200.00         0.0%    Grown from ba08.mpr using
                                     NONE=1.0000
ba10.mpr:     200.00         0.0%    Grown from ba09.mpr using
                                     NONE=1.0000
ba11.mpr:     200.00         0.0%    Grown from ba10.mpr using
                                     NONE=1.0000
ba12.mpr:     200.00         0.0%    Grown from ba11.mpr using
                                     NONE=1.0000
```

PCHATR1   P.E.I. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (PCHATL1) that may be claimed as a Prince Edward Island non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.09800	--	Federal Income Tax PE428 – 2001
ba02.mpr:	0.09800	0.0%	Federal Income Tax Form PE428 – 2002
ba03.mpr:	0.09800	0.0%	Federal Income Tax Form PE428 – 2003
ba04.mpr:	0.09800	0.0%	Federal Income Tax Form PE428 – 2004
ba05.mpr:	0.09800	0.0%	Federal Income Tax Form PE428 – 2005
ba06.mpr:	0.09800	0.0%	Federal Income Tax Form PE428 – 2006
ba07.mpr:	0.09800	0.0%	Payroll Deductions Formulas 2007 – T4127
ba08.mpr:	0.09800	0.0%	Copied from ba07.mpr
ba09.mpr:	0.09800	0.0%	Copied from ba08.mpr
ba10.mpr:	0.09800	0.0%	Copied from ba09.mpr
ba11.mpr:	0.09800	0.0%	Copied from ba10.mpr
ba12.mpr:	0.09800	0.0%	Copied from ba11.mpr

PCHATR2   P.E.I. Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (PCHATL1) that may be claimed as a Prince Edward Island non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000          --     Not in effect
 ba92.mpr:     0.00000          --     Not in effect
 ba93.mpr:     0.00000          --     Not in effect
 ba94.mpr:     0.00000          --     Not in effect
 ba95.mpr:     0.00000          --     Not in effect
 ba96.mpr:     0.00000          --     Not in effect
 ba97.mpr:     0.00000          --     Not in effect
 ba98.mpr:     0.00000          --     Not in effect
 ba99.mpr:     0.00000          --     Not in effect
 ba00.mpr:     0.00000          --     Not in effect
 ba01.mpr:     0.16700          --     Federal Income Tax PE428 -
                                 2001
 ba02.mpr:     0.16700        0.0%   Federal Income Tax Form
                                 PE428 - 2002
 ba03.mpr:     0.16700        0.0%   Federal Income Tax Form
                                 PE428 - 2003
 ba04.mpr:     0.16700        0.0%   Federal Income Tax Form
                                 PE428 - 2004
 ba05.mpr:     0.16700        0.0%   Federal Income Tax Form
                                 PE428 - 2005
 ba06.mpr:     0.16700        0.0%   Federal Income Tax Form
                                 PE428 - 2006
 ba07.mpr:     0.16700        0.0%   Payroll Deductions Formulas
                                 2007 - T4127
 ba08.mpr:     0.16700        0.0%   Copied from ba07.mpr
 ba09.mpr:     0.16700        0.0%   Copied from ba08.mpr
 ba10.mpr:     0.16700        0.0%   Copied from ba09.mpr
 ba11.mpr:     0.16700        0.0%   Copied from ba10.mpr
 ba12.mpr:     0.16700        0.0%   Copied from ba11.mpr
```

PDTCR

P.E.I. dividend tax credit rate

DESCRIPTION

The Prince Edward Island dividend tax credit for dividends from small (other than eligible) corporations is calculated as taxable dividends from small (other than eligible) corporations (imisdivt) times this proportion. The total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (PTXFLG = 1).

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.07700	--	Federal Income Tax PE428 – 2001
ba02.mpr:	0.07700	0.0%	Federal Income Tax Form PE428 – 2002
ba03.mpr:	0.07700	0.0%	Federal Income Tax Form PE428 – 2003

```
ba04.mpr:     0.07700      0.0%   Federal Income Tax Form
                                  PE428 - 2004
ba05.mpr:     0.07700      0.0%   Federal Income Tax Form
                                  PE428 - 2005
ba06.mpr:     0.06500    -15.6%   Federal Income Tax Form
                                  PE428 - 2006
ba07.mpr:     0.06500      0.0%   Copied from ba06.mpr
ba08.mpr:     0.06500      0.0%   Copied from ba07.mpr
ba09.mpr:     0.06500      0.0%   Copied from ba08.mpr
ba10.mpr:     0.06500      0.0%   Copied from ba09.mpr
ba11.mpr:     0.06500      0.0%   Copied from ba10.mpr
ba12.mpr:     0.06500      0.0%   Copied from ba11.mpr
```

PDTCRLC   P.E.I. dividend tax credit rate from large (eligible) corporations

DESCRIPTION

The Prince Edward Island dividend tax credit for dividends from large (eligible) corporations
is calculated as taxable dividends from large (eligible) corporations (imildivt) times this
proportion. The total dividend tax credit (impdtxc) includes amounts from both the large
(eligible) and small (other than eligible) corporations and is only used when provincial tax on
taxable income is turned on (PTXFLG = 1).

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect

```
ba96.mpr:     0.00000        --     Not in effect
ba97.mpr:     0.00000        --     Not in effect
ba98.mpr:     0.00000        --     Not in effect
ba99.mpr:     0.00000        --     Not in effect
ba00.mpr:     0.00000        --     Not in effect
ba01.mpr:     0.07700        --     Federal Income Tax PE428 -
                                    2001
ba02.mpr:     0.07700       0.0%    Federal Income Tax PE428 -
                                    2002
ba03.mpr:     0.07700       0.0%    Federal Income Tax PE428 -
                                    2003
ba04.mpr:     0.07700       0.0%    Federal Income Tax PE428 -
                                    2004
ba05.mpr:     0.07700       0.0%    Federal Income Tax PE428 -
                                    2005
ba06.mpr:     0.10500      36.4%    Federal Income Tax Form
                                    PE428 - 2006
ba07.mpr:     0.10500       0.0%    Copied from ba06.mpr
ba08.mpr:     0.10500       0.0%    Copied from ba07.mpr
ba09.mpr:     0.10500       0.0%    Copied from ba08.mpr
ba10.mpr:     0.10500       0.0%    Copied from ba09.mpr
ba11.mpr:     0.10500       0.0%    Copied from ba10.mpr
ba12.mpr:     0.10500       0.0%    Copied from ba11.mpr
```

PEDXPM   P.E.I. Education Amount per month of full-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible full-time months of study to determine the Prince Edward Island education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	200.00	--	Federal Income Tax PE(S11) - 2001
ba02.mpr:	200.00	0.0%	Federal Income Tax Form PE(S11) - 2002
ba03.mpr:	200.00	0.0%	Federal Income Tax Form PE(S11) - 2003
ba04.mpr:	200.00	0.0%	Federal Income Tax Form PE(S11) - 2004
ba05.mpr:	200.00	0.0%	Federal Income Tax Form PE(S11) - 2005
ba06.mpr:	200.00	0.0%	Federal Income Tax Form PE(S11) - 2006
ba07.mpr:	400.00	100.0%	PEI Budget 2007 - Schedule 10
ba08.mpr:	400.00	0.0%	PEI Budget 2007 - Schedule 10
ba09.mpr:	400.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	400.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	400.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	400.00	0.0%	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible part-time months of study to determine the Prince Edward Island education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	60.00	--	Federal Income Tax PE(S11) – 2001
ba02.mpr:	60.00	0.0%	Federal Income Tax PE(S11) – 2002
ba03.mpr:	60.00	0.0%	Federal Income Tax Form PE(S11) – 2003
ba04.mpr:	60.00	0.0%	Federal Income Tax Form PE(S11) – 2004
ba05.mpr:	60.00	0.0%	Federal Income Tax Form PE(S11) – 2005

```
ba06.mpr:      60.00         0.0%   Federal Income Tax Form
                                    PE(S11) - 2006
ba07.mpr:     120.00       100.0%   PEI Budget 2007 - Schedule
                                    10
ba08.mpr:     120.00         0.0%   PEI Budget 2007 - Schedule
                                    10
ba09.mpr:     120.00         0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:     120.00         0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:     120.00         0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:     120.00         0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

PEMXM   P.E.I. equivalent to married amount

DESCRIPTION

This parameter represents the equivalent to married tax credit when Prince Edward Island tax
is calculated as a tax on taxable income. It is only calculated when PTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.00           --    Not in effect
ba92.mpr:      0.00           --    Not in effect
ba93.mpr:      0.00           --    Not in effect
ba94.mpr:      0.00           --    Not in effect
ba95.mpr:      0.00           --    Not in effect
ba96.mpr:      0.00           --    Not in effect
```

```
ba97.mpr:     0.00            --     Not in effect
ba98.mpr:     0.00            --     Not in effect
ba99.mpr:     0.00            --     Not in effect
ba00.mpr:     0.00            --     Not in effect
ba01.mpr:     6294.00         --     Federal Income Tax PE428 -
                                     2001
ba02.mpr:     6294.00         0.0%   Federal Income Tax Form
                                     PE428 - 2002
ba03.mpr:     6294.00         0.0%   Federal Income Tax Form
                                     PE428 - 2003
ba04.mpr:     6294.00         0.0%   Federal Income Tax Form
                                     PE428 - 2004
ba05.mpr:     6294.00         0.0%   Federal Income Tax Form
                                     PE428 - 2005
ba06.mpr:     6294.00         0.0%   Federal Income Tax Form
                                     PE428 - 2006
ba07.mpr:     6420.00         2.0%   PEI Budget 2007 - Schedule
                                     10
ba08.mpr:     6546.00         2.0%   PEI Budget 2007 - Schedule
                                     10
ba09.mpr:     6546.00         0.0%   Grown from ba08.mpr using
                                     DEFAULT=1.0000
ba10.mpr:     6546.00         0.0%   Grown from ba09.mpr using
                                     DEFAULT=1.0000
ba11.mpr:     6546.00         0.0%   Grown from ba10.mpr using
                                     DEFAULT=1.0000
ba12.mpr:     6546.00         0.0%   Grown from ba11.mpr using
                                     DEFAULT=1.0000
```

PEMXMT   P.E.I. equivalent to married turndown level

DESCRIPTION

This parameter represents the provincial equivalent to married exemption turndown when
Prince Edward Island tax is calculated as a tax on taxable income. It is only used when
PTXFLG is set to 1. The reduction is calculated as the dependant's net income less the
turndown PEMXMT.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	629.00	--	Federal Income Tax PE428 - 2001
ba02.mpr:	629.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	629.00	0.0%	Federal Income Tax Form PE428 - 2003
ba04.mpr:	629.00	0.0%	Federal Income Tax Form PE428 - 2004
ba05.mpr:	629.00	0.0%	Federal Income Tax Form PE428 - 2005
ba06.mpr:	629.00	0.0%	Federal Income Tax Form PE428 - 2006
ba07.mpr:	642.00	2.1%	PEI Budget 2007 - Schedule 10
ba08.mpr:	655.00	2.0%	PEI Budget 2007 - Schedule 10
ba09.mpr:	655.00	0.0%	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	655.00	0.0%	Grown from ba09.mpr using DEFAULT=1.0000

```
ba11.mpr:      655.00         0.0%   Grown from ba10.mpr using
                               DEFAULT=1.0000
ba12.mpr:      655.00         0.0%   Grown from ba11.mpr using
                               DEFAULT=1.0000
```

PENSPLTINCR   Increment by which to split pension income

DESCRIPTION

This parameter controls the level of precision of pension income splitting (see
SPLTPNSFLAG). It is implemented by running through the tax system multiple times, each
time splitting a varying proportion of pension income. First, the tax system is run without
splitting pension income. Then, assuming that the head of the family is married and has
pension income, 50% of the head's pension income is allocated to their spouse and the tax
system is rerun. The tax system is then run multiple times, each time varying the proportion
of pension income split by PENSPLTINCR in order to find the proportion which will
maximize family income. So, for example, if PENSPLTINCR is set at 0.01, then the head
would share 50% of pension income, then 49%, then 48%, ... up to 0%. But if
PENSPLTINCR is set at 0.1, then only 5 breakpoints would be tried (50%, 40%, 30%, 20%,
10%, and 0%). This makes the model run faster, but the results will be less precise.

Please note that PENSPLTINCR must be greater than 0.0, and values of 0.5 or greater means
that the only splits which will be assessed are 0% and 50%.

CROSS REFERENCE

Function	Description
cceopt	Multiple calls of tax/transfer calculator
mpc	Calculate derived model parameters and do edits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect

```
ba94.mpr:     0.00000        --     Not in effect
ba95.mpr:     0.00000        --     Not in effect
ba96.mpr:     0.00000        --     Not in effect
ba97.mpr:     0.00000        --     Not in effect
ba98.mpr:     0.00000        --     Not in effect
ba99.mpr:     0.00000        --     Not in effect
ba00.mpr:     0.00000        --     Not in effect
ba01.mpr:     0.00000        --     Not in effect
ba02.mpr:     0.00000        --     Not in effect
ba03.mpr:     0.00000        --     Not in effect
ba04.mpr:     0.00000        --     Not in effect
ba05.mpr:     0.00000        --     Not in effect
ba06.mpr:     0.00000        --     Not in effect
ba07.mpr:     0.01000        --     User defined
ba08.mpr:     0.01000       0.0%    Copied from ba07.mpr
ba09.mpr:     0.01000       0.0%    Copied from ba08.mpr
ba10.mpr:     0.01000       0.0%    Copied from ba09.mpr
ba11.mpr:     0.01000       0.0%    Copied from ba10.mpr
ba12.mpr:     0.01000       0.0%    Copied from ba11.mpr
```

PFACFLAG   Use provincial configuration flag

DESCRIPTION

When the parameter PFACFLAG is set to 1, specific provincial configurations of family allowances or federal Child benefits by age and number of children are used. With a value of 0, only the Federal Family Allowance rules are applied to all provinces.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	To calculate provincial family allowance
ba92.mpr:	1	--	To calculate provincial family allowance
ba93.mpr:	1	--	Federal Child Tax Benefit Rules
ba94.mpr:	1	--	Federal Child Tax Benefit Rules
ba95.mpr:	1	--	Federal Child Tax Benefit Rules
ba96.mpr:	1	--	Federal Child Tax Benefit Rules
ba97.mpr:	1	--	Federal Child Tax Benefit Rules
ba98.mpr:	1	--	Federal Child Tax Benefit Rules
ba99.mpr:	1	--	Federal Child Tax Benefit Rules
ba00.mpr:	1	--	Federal Child Tax Benefit Rules
ba01.mpr:	1	--	Federal Child Tax Benefit Rules
ba02.mpr:	1	--	Federal Child Tax Benefit Rules
ba03.mpr:	1	--	Federal Child Tax Benefit Rules
ba04.mpr:	1	--	Federal Child Tax Benefit Rules
ba05.mpr:	0	--	Not in effect
ba06.mpr:	0	--	Not in effect
ba07.mpr:	0	--	Not in effect
ba08.mpr:	0	--	Copied from ba07.mpr
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

PLVCMAX   Maximum P.E.I. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Prince Edward Island labour sponsored funds tax credit
(implvctc). The credit is derived as a proportion PLVCRT of the cost of the funds bought
(idlabtxg) up to a maximum value PLVCMAX.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	1000.00	--	Federal Income Tax T1C (PEI) TC-1992
ba93.mpr:	1000.00	0.0%	Federal Income Tax T1C (PEI) TC-1993
ba94.mpr:	1000.00	0.0%	Federal Income Tax T1C (PEI) TC-1994
ba95.mpr:	1000.00	0.0%	Federal Income Tax T1C (PEI) TC-1995
ba96.mpr:	525.00	-47.5%	Federal Income Tax T1C (PEI) TC-1996
ba97.mpr:	525.00	0.0%	Federal Income Tax T1C (PEI) TC-1997
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect

```
ba05.mpr:      0.00             --      Not in effect
ba06.mpr:      0.00             --      Not in effect
ba07.mpr:      0.00             --      Grown from ba06.mpr using
                               NONE=1.0000
ba08.mpr:      0.00              --      Grown from ba07.mpr using
                               NONE=1.0000
ba09.mpr:      0.00              --      Grown from ba08.mpr using
                               NONE=1.0000
ba10.mpr:      0.00              --      Grown from ba09.mpr using
                               NONE=1.0000
ba11.mpr:      0.00              --      Grown from ba10.mpr using
                               NONE=1.0000
ba12.mpr:      0.00              --       Grown from ba11.mpr using
                               NONE=1.0000
```

PLVCRT   Percent of P.E.I. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Prince Edward Island labour sponsored funds tax credit (implvctc).
The credit is derived as a proportion PLVCRT of the cost of the funds bought (idlabtxg) up
to a maximum value PLVCMAX.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.00000          --      Not in effect
ba92.mpr:      0.20000          --      Federal Income Tax T1C (PEI)
                               TC-1992
ba93.mpr:      0.20000        0.0%    Federal Income Tax T1C (PEI)
                               TC-1993
```

```
ba94.mpr:     0.20000      0.0%   Federal Income Tax T1C (PEI)
                                   TC-1994
ba95.mpr:     0.20000      0.0%   Federal Income Tax T1C (PEI)
                                   TC-1995
ba96.mpr:     0.15000    -25.0%   Federal Income Tax T1C (PEI)
                                   TC-1996
ba97.mpr:     0.15000      0.0%   Federal Income Tax T1C (PEI)
                                   TC-1997
ba98.mpr:     0.00000       --    Not in effect
ba99.mpr:     0.00000       --    Not in effect
ba00.mpr:     0.00000       --    Not in effect
ba01.mpr:     0.00000       --    Not in effect
ba02.mpr:     0.00000       --    Not in effect
ba03.mpr:     0.00000       --    Not in effect
ba04.mpr:     0.00000       --    Not in effect
ba05.mpr:     0.00000       --    Not in effect
ba06.mpr:     0.00000       --    Not in effect
ba07.mpr:     0.00000       --    Copied from ba06.mpr
ba08.mpr:     0.00000       --    Copied from ba07.mpr
ba09.mpr:     0.00000       --    Copied from ba08.mpr
ba10.mpr:     0.00000       --    Copied from ba09.mpr
ba11.mpr:     0.00000       --    Copied from ba10.mpr
ba12.mpr:     0.00000       --    Copied from ba11.mpr
```

PMAXDX   P.E.I. Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum Prince Edward Island non-refundable disability tax
credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or
for a dependant (iddisoth). The parameter is only used when the provincial tax on taxable
income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	4400.00	--	Federal Income Tax PE428 - 2001
ba02.mpr:	4400.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	5400.00	22.7%	Federal Income Tax Form PE428 - 2003
ba04.mpr:	5400.00	0.0%	Federal Income Tax Form PE428 - 2004
ba05.mpr:	5400.00	0.0%	Federal Income Tax Form PE428 - 2005
ba06.mpr:	5400.00	0.0%	Federal Income Tax Form PE428 - 2006
ba07.mpr:	6890.00	27.6%	PEI Finance News Release - NW2007/08/15
ba08.mpr:	6890.00	0.0%	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	6890.00	0.0%	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	6890.00	0.0%	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	6890.00	0.0%	Grown from ba10.mpr using DEFAULT=1.0000
ba12.mpr:	6890.00	0.0%	Grown from ba11.mpr using DEFAULT=1.0000

DESCRIPTION

The maximum dollar amount of the combined Prince Edward Island Education and Tuition Tax Credits that may be transferred between spouses or from a dependent to a supporting parent. The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	5000.00	--	Federal Income Tax PE(S11) - 2001
ba02.mpr:	5000.00	0.0%	Federal Income Tax Form PE(S11) - 2002
ba03.mpr:	5000.00	0.0%	Federal Income Tax Form PE(S11) - 2003
ba04.mpr:	5000.00	0.0%	Federal Income Tax Form PE(S11) - 2004

```
ba05.mpr:     5000.00       0.0%   Federal Income Tax Form
                                    PE(S11) - 2005
ba06.mpr:     5000.00       0.0%   Federal Income Tax Form
                                    PE(S11) - 2006
ba07.mpr:     5000.00       0.0%   Grown from ba06.mpr using
                                    NONE=1.0000
ba08.mpr:     5000.00       0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:     5000.00       0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:     5000.00       0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:     5000.00       0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:     5000.00       0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

PMEDALL   P.E.I. Medical allowance maximum lower limit

DESCRIPTION

Prince Edward Island allowable medical expenses are calculated as actual expenses
(idmedgro) less either PMEDANF percent of net income, or PMEDALL, whichever is less.
The calculated allowable expense is saved in impmeda. The provincial non-refundable
medical expense tax credit (impmedtc) represents impmeda multiplied by PPNTCR. It is
only calculated when PTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 0.00   --   Not in effect

```
ba92.mpr:     0.00          --     Not in effect
ba93.mpr:     0.00          --     Not in effect
ba94.mpr:     0.00          --     Not in effect
ba95.mpr:     0.00          --     Not in effect
ba96.mpr:     0.00          --     Not in effect
ba97.mpr:     0.00          --     Not in effect
ba98.mpr:     0.00          --     Not in effect
ba99.mpr:     0.00          --     Not in effect
ba00.mpr:     0.00          --     Not in effect
ba01.mpr:     1678.00        --     Federal Income Tax PE428 -
                                    2001
ba02.mpr:     1678.00       0.0%   Federal Income Tax PE428 -
                                    2002
ba03.mpr:     1678.00       0.0%   Federal Income Tax PE428 -
                                    2003
ba04.mpr:     1678.00       0.0%   Federal Income Tax Form
                                    PE428 - 2004
ba05.mpr:     1678.00       0.0%   Federal Income Tax Form
                                    PE428 - 2005
ba06.mpr:     1678.00       0.0%   Federal Income Tax Form
                                    PE428 - 2006
ba07.mpr:     1678.00       0.0%   Grown from ba06.mpr using
                                    DEFAULT=1.0000
ba08.mpr:     1678.00       0.0%   Grown from ba07.mpr using
                                    DEFAULT=1.0000
ba09.mpr:     1678.00       0.0%   Grown from ba08.mpr using
                                    DEFAULT=1.0000
ba10.mpr:     1678.00       0.0%   Grown from ba09.mpr using
                                    DEFAULT=1.0000
ba11.mpr:     1678.00       0.0%   Grown from ba10.mpr using
                                    DEFAULT=1.0000
ba12.mpr:     1678.00       0.0%   Grown from ba11.mpr using
                                    DEFAULT=1.0000
```

PMEDANF   P.E.I. Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either PMEDANF percent
of net income, or PMEDALL, whichever is less. The Prince Edward Island non-refundable
medical expense tax credit is only calculated when PTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.03000	--	Federal Income Tax PE428 – 2001
ba02.mpr:	0.03000	0.0%	Federal Income Tax PE428 – 2002
ba03.mpr:	0.03000	0.0%	Federal Income Tax PE428 – 2003
ba04.mpr:	0.03000	0.0%	Federal Income Tax Form PE428 – 2004
ba05.mpr:	0.03000	0.0%	Federal Income Tax Form PE428 – 2005
ba06.mpr:	0.03000	0.0%	Federal Income Tax Form PE428 – 2006
ba07.mpr:	0.03000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.03000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.03000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.03000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.03000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.03000	0.0%	Copied from ba11.mpr

DESCRIPTION

This parameter represents the married tax credit when Prince Edward Island tax is calculated as a tax on taxable income. It is only used when PTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	6294.00	--	Federal Income Tax PE428 – 2001
ba02.mpr:	6294.00	0.0%	Federal Income Tax Form PE428 – 2002
ba03.mpr:	6294.00	0.0%	Federal Income Tax Form PE428 – 2003
ba04.mpr:	6294.00	0.0%	Federal Income Tax Form PE428 – 2004
ba05.mpr:	6294.00	0.0%	Federal Income Tax Form PE428 – 2005

```
ba06.mpr:      6294.00       0.0%   Federal Income Tax Form
                                    PE428 - 2006
ba07.mpr:      6420.00       2.0%   PEI Budget 2007 - Schedule
                                    10
ba08.mpr:      6546.00       2.0%   PEI Budget 2007 - Schedule
                                    10
ba09.mpr:      6546.00       0.0%   Grown from ba08.mpr using
                                    DEFAULT=1.0000
ba10.mpr:      6546.00       0.0%   Grown from ba09.mpr using
                                    DEFAULT=1.0000
ba11.mpr:      6546.00       0.0%   Grown from ba10.mpr using
                                    DEFAULT=1.0000
ba12.mpr:      6546.00       0.0%   Grown from ba11.mpr using
                                    DEFAULT=1.0000
```

PMXMT   P.E.I. married amount turndown level

DESCRIPTION

This parameter represents the provincial married exemption turndown when Prince Edward Island tax is calculated as a tax on taxable income. It is only used when PTXFLG is set to 1. The reduction is calculated as the dependant's net income less the turndown PMXMT.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect

```
ba96.mpr:     0.00           --     Not in effect
ba97.mpr:     0.00           --     Not in effect
ba98.mpr:     0.00           --     Not in effect
ba99.mpr:     0.00           --     Not in effect
ba00.mpr:     0.00           --     Not in effect
ba01.mpr:     629.00         --     Federal Income Tax PE428 -
                                    2001
ba02.mpr:     629.00        0.0%    Federal Income Tax Form
                                    PE428 - 2002
ba03.mpr:     629.00        0.0%    Federal Income Tax Form
                                    PE428 - 2003
ba04.mpr:     629.00        0.0%    Federal Income Tax Form
                                    PE428 - 2004
ba05.mpr:     629.00        0.0%    Federal Income Tax Form
                                    PE428 - 2005
ba06.mpr:     629.00        0.0%    Federal Income Tax Form
                                    PE428 - 2006
ba07.mpr:     642.00        2.1%    PEI Budget 2007 - Schedule
                                    10
ba08.mpr:     655.00        2.0%    PEI Budget 2007 - Schedule
                                    10
ba09.mpr:     655.00        0.0%    Grown from ba08.mpr using
                                    DEFAULT=1.0000
ba10.mpr:     655.00        0.0%    Grown from ba09.mpr using
                                    DEFAULT=1.0000
ba11.mpr:     655.00        0.0%    Grown from ba10.mpr using
                                    DEFAULT=1.0000
ba12.mpr:     655.00        0.0%    Grown from ba11.mpr using
                                    DEFAULT=1.0000
```

PNCBSFT   P.E.I. social assistance NCBS flow-through amount per child

DESCRIPTION

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 under the Healthy Child allowance.
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 (idsamths).

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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	168.00	--	HRDC Income Support Policy Group
ba01.mpr:	456.00	171.4%	HRDC Income Support Policy Group
ba02.mpr:	492.00	7.9%	HRDC Income Support Policy Group
ba03.mpr:	660.00	34.1%	HRDC Income Support Policy Group
ba04.mpr:	708.00	7.3%	HRDC Income Support Policy Group
ba05.mpr:	912.00	28.8%	PEI Social Assistance Act, Policy 5-11

```
     ba06.mpr:     912.00       0.0%   Grown from ba05.mpr using
                                NONE=1.0000
     ba07.mpr:     912.00       0.0%   Grown from ba06.mpr using
                                NONE=1.0000
     ba08.mpr:     912.00       0.0%   Grown from ba07.mpr using
                                NONE=1.0000
     ba09.mpr:     912.00       0.0%   Grown from ba08.mpr using
                                NONE=1.0000
     ba10.mpr:     912.00       0.0%   Grown from ba09.mpr using
                                NONE=1.0000
     ba11.mpr:     912.00       0.0%   Grown from ba10.mpr using
                                NONE=1.0000
     ba12.mpr:     912.00       0.0%   Grown from ba11.mpr using
                                NONE=1.0000
```

PNCBSFTP   P.E.I. SA NCBS flow-through amount per child for 1st half of year

DESCRIPTION

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 under the Healthy Child allowance.
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 (idsamths).

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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual clawback will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	168.00	--	HRDC Income Support Policy Group
ba02.mpr:	456.00	171.4%	HRDC Income Support Policy Group
ba03.mpr:	492.00	7.9%	HRDC Income Support Policy Group
ba04.mpr:	660.00	34.1%	HRDC Income Support Policy Group
ba05.mpr:	708.00	7.3%	HRDC Income Support Policy Group
ba06.mpr:	912.00	28.8%	PEI Social Assistance Act, Policy 5-11
ba07.mpr:	912.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	912.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	912.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	912.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	912.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	912.00	0.0%	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

This parameter is the amount which can be claimed for the Prince Edward Island non-refundable tax credit for infirm dependents aged 18 and over if the filer has already claimed an amount for disabled dependents (idothpe). Note that the model assumes that there is only one disabled dependent. The parameter is only used when a provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	2446.00	--	Federal Income Tax Form PE428 - 2001
ba02.mpr:	2446.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	2446.00	0.0%	Federal Income Tax Form PE428 - 2003
ba04.mpr:	2446.00	0.0%	Federal Income Tax Form PE428 - 2004

```
ba05.mpr:     2446.00      0.0%   Federal Income Tax Form
                                  PE428 - 2005
ba06.mpr:     2446.00      0.0%   Federal Income Tax Form
                                  PE428 - 2006
ba07.mpr:     2446.00      0.0%   TD1PE E (07)
ba08.mpr:     2446.00      0.0%   Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:     2446.00      0.0%   Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:     2446.00      0.0%   Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:     2446.00      0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:     2446.00      0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

PPNTCR   P.E.I. provincial non-refundable tax credit rate

DESCRIPTION

This single parameter sets the tax credit rate for all of the non-refundable tax credits in Prince
Edward Island. Each tax credit is calculated separately and summed for a total credit. The
parameter is only used when a provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00000       --    Not in effect
ba92.mpr:     0.00000       --    Not in effect
ba93.mpr:     0.00000       --    Not in effect
ba94.mpr:     0.00000       --    Not in effect
```

```
ba95.mpr:    0.00000        --    Not in effect
ba96.mpr:    0.00000        --    Not in effect
ba97.mpr:    0.00000        --    Not in effect
ba98.mpr:    0.00000        --    Not in effect
ba99.mpr:    0.00000        --    Not in effect
ba00.mpr:    0.00000        --    Not in effect
ba01.mpr:    0.09800        --    Federal Income Tax PE428 -
                                  2001
ba02.mpr:    0.09800       0.0%   Federal Income Tax Form
                                  PE428 - 2002
ba03.mpr:    0.09800       0.0%   Federal Income Tax Form
                                  PE428 - 2003
ba04.mpr:    0.09800       0.0%   Federal Income Tax Form
                                  PE428 - 2004
ba05.mpr:    0.09800       0.0%   Federal Income Tax Form
                                  PE428 - 2005
ba06.mpr:    0.09800       0.0%   Federal Income Tax Form
                                  PE428 - 2006
ba07.mpr:    0.09800       0.0%   Payroll Deductions Formulas
                                  2007 - T4127
ba08.mpr:    0.09800       0.0%   Copied from ba07.mpr
ba09.mpr:    0.09800       0.0%   Copied from ba08.mpr
ba10.mpr:    0.09800       0.0%   Copied from ba09.mpr
ba11.mpr:    0.09800       0.0%   Copied from ba10.mpr
ba12.mpr:    0.09800       0.0%   Copied from ba11.mpr
```

PPTC	P.E.I. political contribution table [total donations,donation allowed]

DESCRIPTION

This table contains the figures necessary to calculate the Prince Edward Island Contribution Tax Credit. The first column represents the dollar amount of total Prince Edward Island political contributions to which the corresponding percentages of the third column are applied to calculate the total Allowable Prince Edward Island Political Contribution Tax Credit. Only the first and third columns of the table need to be specified.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value		Source
ba91.mpr:	3		[Rows] Federal Income Tax T1C (PEI) 1991
	0	0	0.750
	100	(75)	0.500
	550	(300)	0.333
ba92.mpr:			[Same] Federal Income Tax T1C (PEI) 1992
ba93.mpr:			[Same] Federal Income Tax T1C (PEI) 1993
ba94.mpr:			[Same] Federal Income Tax T1C (PEI) 1994
ba95.mpr:			[Same] Federal Income Tax T1C (PEI) 1995
ba96.mpr:			[Same] Federal Income Tax T1C (PEI) 1996
ba97.mpr:			[Same] Federal Income Tax T1C (PEI) 1997
ba98.mpr:			[Same] Federal Income Tax T1C (PEI) 1998
ba99.mpr:			[Same] Federal Income Tax T1C (PEI) – 1999
ba00.mpr:			[Same] Federal Income Tax Form PE428 – 2000
ba01.mpr:			[Same] Federal Income Tax PE428 – 2001
ba02.mpr:			[Same] Federal Income Tax Form PE428 – 2002
ba03.mpr:			[Same] Federal Income Tax Form PE428 – 2003
ba04.mpr:			[Same] Federal Income Tax Form PE428 – 2004
ba05.mpr:			[Same] Federal Income Tax Form PE428 – 2005
ba06.mpr:			[Same] Federal Income Tax Form PE428 – 2006
ba07.mpr:			[Same] Grown from ba06.mpr using NONE=1.0000
ba08.mpr:			[Same] Grown from ba07.mpr using NONE=1.0000

```
ba09.mpr:                    [Same]   Grown from ba08.mpr using
                             NONE=1.0000
ba10.mpr:                    [Same]   Grown from ba09.mpr using
                             NONE=1.0000
ba11.mpr:                    [Same]   Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:                    [Same]   Grown from ba11.mpr using
                             NONE=1.0000
```

PPTCBEN   Maximum P.E.I. political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Prince Edward Island Political Tax Credit.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     500.00          --     Federal Income Tax T1C (PEI)
                             TC-1991
 ba92.mpr:     500.00         0.0%    Federal Income Tax T1C (PEI)
                             TC-1992
 ba93.mpr:     500.00         0.0%    Federal Income Tax T1C (PEI)
                             TC-1993
 ba94.mpr:     500.00         0.0%    Federal Income Tax T1C (PEI)
                             1994
 ba95.mpr:     500.00         0.0%    Federal Income Tax T1C (PEI)
                             1995
 ba96.mpr:     500.00         0.0%    Federal Income Tax T1C (PEI)
                             1996
```

```
ba97.mpr:      500.00        0.0%   Federal Income Tax T1C (PEI)
                                    1997
ba98.mpr:      500.00        0.0%   Federal Income Tax T1C (PEI)
                                    1998
ba99.mpr:      500.00        0.0%   Federal Income Tax T1C (PEI)
                                    - 1999
ba00.mpr:      500.00        0.0%   Federal Income Tax Form
                                    PE428 - 2000
ba01.mpr:      500.00        0.0%   Federal Income Tax PE428 -
                                    2001
ba02.mpr:      500.00        0.0%   Federal Income Tax Form
                                    PE428 - 2002
ba03.mpr:      500.00        0.0%   Federal Income Tax Form
                                    PE428 - 2003
ba04.mpr:      500.00        0.0%   Federal Income Tax Form
                                    PE428 - 2004
ba05.mpr:      500.00        0.0%   Federal Income Tax Form
                                    PE428 - 2005
ba06.mpr:      500.00        0.0%   Federal Income Tax Form
                                    PE428 - 2006
ba07.mpr:      500.00        0.0%   Grown from ba06.mpr using
                                    NONE=1.0000
ba08.mpr:      500.00        0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:      500.00        0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      500.00        0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      500.00        0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      500.00        0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

PPTF   P.E.I. provincial tax fraction

DESCRIPTION

Prince Edward Island Basic Provincial Income Tax (imbpt) is calculated as a proportion of
Basic Federal Tax using this factor.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.58000	--	Federal Income Tax 1991 (PEI) - Schedule 1
ba92.mpr:	0.59500	2.6%	Federal Income Tax 1992 (PEI) - Schedule 1
ba93.mpr:	0.59500	0.0%	Federal Income Tax 1993 (PEI) - Schedule 1
ba94.mpr:	0.59500	0.0%	Federal Income Tax 1994 (PEI) - Schedule 1
ba95.mpr:	0.59500	0.0%	Federal Income Tax T1C (PEI) 1995
ba96.mpr:	0.59500	0.0%	Federal Income Tax T1C (PEI) 1996
ba97.mpr:	0.59500	0.0%	Federal Income Tax T1C (PEI) 1997
ba98.mpr:	0.59500	0.0%	Federal Income Tax T1C (PEI) 1998
ba99.mpr:	0.58500	-1.7%	Federal Income Tax T1C (PEI) - 1999
ba00.mpr:	0.57500	-1.7%	Federal Income Tax Form PE428 - 2000
ba01.mpr:	0.00000	--	Not in effect - Budget 00
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Not in effect
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr

```
    ba12.mpr:     0.00000          --     Copied from ba11.mpr
```

PPTX   P.E.I. tax table [taxable income,basic provincial tax]

DESCRIPTION

This table represents the Prince Edward Island tax curve used when calculating the tax on taxable income (PTXFLG = 1). The first column represents Taxable Income, the second represents the amount of Basic Provincial Tax payable at that level of taxable income, the third column represents the marginal tax rate for the interval between this and the next value in the table.

Only the first and third columns of the tax table need be specified. The second column is computed by the standard algorithm.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Source	
ba91.mpr:	1	[Rows]	Not in effect
0	0.0000	0.000000	
ba92.mpr:		[Same]	Not in effect
ba93.mpr:		[Same]	Not in effect
ba94.mpr:		[Same]	Not in effect
ba95.mpr:		[Same]	Not in effect
ba96.mpr:		[Same]	Not in effect
ba97.mpr:		[Same]	Not in effect
ba98.mpr:		[Same]	Not in effect
ba99.mpr:		[Same]	Not in effect
ba00.mpr:		[Same]	Not in effect
ba01.mpr:	3	[Rows]	Federal Income Tax PE428 – 2001

```
        0      0.0000   0.098000
    30754 (3013.8920)   0.138000
    61509 (7258.0820)   0.167000
 ba02.mpr:               [Same]   Federal Income Tax Form
                         PE428 - 2002
 ba03.mpr:               [Same]    Federal Income Tax Form
                         PE428 - 2003
 ba04.mpr:               [Same]    Federal Income Tax Form
                         PE428 - 2004
 ba05.mpr:               [Same]    Federal Income Tax Form
                         PE428 - 2005
 ba06.mpr:               [Same]    Federal Income Tax Form
                         PE428 - 2006
 ba07.mpr:     3         [Rows]    PEI Budget 2007 - Schedule
                         10
        0      0.0000   0.098000
    31369 (3074.1620)   0.138000
    62739 (7403.2220)   0.167000
 ba08.mpr:     3         [Rows]    PEI Budget 2007 - Schedule
                         10
        0      0.0000   0.098000
    31984 (3134.4320)   0.138000
    63969 (7548.3620)   0.167000
 ba09.mpr:               [Same]   Grown from ba08.mpr using
                         DEFAULT=1.0000
 ba10.mpr:               [Same]   Grown from ba09.mpr using
                         DEFAULT=1.0000
 ba11.mpr:               [Same]   Grown from ba10.mpr using
                         DEFAULT=1.0000
 ba12.mpr:               [Same]   Grown from ba11.mpr using
                         DEFAULT=1.0000
```

PRDFFLAG   Parameter difference report activation flag

DESCRIPTION

When this control parameter is set to 1, a report is written to the file given by OUTTBL. This report shows tax/transfer parameter differences between base and variant. A more sophisticated parameter difference report can be obtained by using the compparm utility, which is documented in the *Tools User's Guide*.

DESCRIPTION

Provincial remapping facility to enable the reassignment of province codes. This parameter contains a vector of the province codes, starting in the east with Newfoundland set to 0 and ending in British Columbia, which is coded as 9. The default values for this parameter are as follows:

PROVMAP   10   # Provincial remapping

0   (Newfoundland)

1   (Prince Edward Island)

2   (Nova Scotia)

3   (New Brunswick)

4   (Quebec)

5   (Ontario)

6   (Manitoba)

7   (Saskatchewan)

8   (Alberta)

9   (British Columbia)

This could be used to assign to one or more provinces another province's tax transfer system. For example, to assign Ontario's tax transfer system to every province, the vector would be changed to the following:

PROVMAP   10   # Provincial remapping

5

5

5

5

5

5

5

5

5

5

PSCI   P.E.I. provincial tax above which surtax applies

DESCRIPTION

Provincial surtax in Prince Edward Island is calculated as PSF percent of provincial tax in excess of PSCI.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 12500.00   --   Federal Income Tax 1991
                              (PEI) - Schedule 1
 ba92.mpr: 12500.00   0.0%   Federal Income Tax 1992
                              (PEI) - Schedule 1
 ba93.mpr: 12500.00   0.0%   Federal Income Tax 1993
                              (PEI) - Schedule 1
 ba94.mpr: 12500.00   0.0%   Federal Income Tax 1994
                              (PEI) - Schedule 1
 ba95.mpr: 12500.00   0.0%   Federal Income Tax T1C (PEI)
                              1995

```
ba96.mpr:     12500.00     0.0%    Federal Income Tax T1C (PEI)
                                   1996
ba97.mpr:      5200.00   -58.4%    Federal Income Tax T1C (PEI)
                                   1997
ba98.mpr:      5200.00     0.0%    Federal Income Tax T1C (PEI)
                                   1998
ba99.mpr:      5200.00     0.0%    Federal Income Tax T1C (PEI)
                                   - 1999
ba00.mpr:      5200.00     0.0%    Federal Income Tax Form
                                   PE428 - 2000
ba01.mpr:      5200.00     0.0%    Federal Income Tax PE428 -
                                   2001
ba02.mpr:      5200.00     0.0%    Federal Income Tax Form
                                   PE428 - 2002
ba03.mpr:      5200.00     0.0%    Federal Income Tax Form
                                   PE428 - 2003
ba04.mpr:      5200.00     0.0%    Federal Income Tax Form
                                   PE428 - 2004
ba05.mpr:      5200.00     0.0%    Federal Income Tax Form
                                   PE428 - 2005
ba06.mpr:      5200.00     0.0%    Federal Income Tax Form
                                   PE428 - 2006
ba07.mpr:      8850.00    70.2%    PEI Budget 2007 - Schedule
                                   10
ba08.mpr:     12500.00    41.2%    PEI Budget 2007 - Schedule
                                   10
ba09.mpr:     12500.00     0.0%    Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     12500.00     0.0%    Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     12500.00     0.0%    Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     12500.00     0.0%    Grown from ba11.mpr using
                                   NONE=1.0000
```

PSF   P.E.I. provincial surtax rate

DESCRIPTION

Provincial surtax in Prince Edward Island is calculated as PSF percent of provincial tax in excess of PSCI.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.10000	--	Federal Income Tax 1991 (PEI) - Schedule 1
ba92.mpr:	0.10000	0.0%	Federal Income Tax 1992 (PEI) - Schedule 1
ba93.mpr:	0.10000	0.0%	Federal Income Tax 1993 (PEI) - Schedule 1
ba94.mpr:	0.10000	0.0%	Federal Income Tax 1994 (PEI) - Schedule 1
ba95.mpr:	0.10000	0.0%	Federal Income Tax T1C (PEI) 1995
ba96.mpr:	0.10000	0.0%	Federal Income Tax T1C (PEI) 1996
ba97.mpr:	0.10000	0.0%	Federal Income Tax T1C (PEI) 1997
ba98.mpr:	0.10000	0.0%	Federal Income Tax T1C (PEI) 1998
ba99.mpr:	0.10000	0.0%	Federal Income Tax T1C (PEI) - 1999
ba00.mpr:	0.10000	0.0%	Federal Income Tax Form PE428 - 2000
ba01.mpr:	0.10000	0.0%	Federal Income Tax PE428 - 2001
ba02.mpr:	0.10000	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	0.10000	0.0%	Federal Income Tax Form PE428 - 2003
ba04.mpr:	0.10000	0.0%	Federal Income Tax Form PE428 - 2004
ba05.mpr:	0.10000	0.0%	Federal Income Tax Form PE428 - 2005

```
 ba06.mpr:    0.10000     0.0%   Federal Income Tax Form
                           PE428 - 2006
 ba07.mpr:    0.10000     0.0%   Payroll Deductions Formulas
                           2007 - T4127
 ba08.mpr:    0.10000     0.0%   Copied from ba07.mpr
 ba09.mpr:    0.10000     0.0%   Copied from ba08.mpr
 ba10.mpr:    0.10000     0.0%   Copied from ba09.mpr
 ba11.mpr:    0.10000     0.0%   Copied from ba10.mpr
 ba12.mpr:    0.10000     0.0%   Copied from ba11.mpr
```

PTF   Low income cut-off Before Tax [size, urban]

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is a two dimensional array giving a user-supplied "before-tax income threshold" for families by number of persons and urban area, thus allowing the use of Statistics Canada Low Income Cut-offs in SPSM.

See also PTFAT for the after-tax LICOs. Further details on low-income analysis with the SPSM can be found in the SPSD/M *User's Guide* in the miscellaneous facilities section.

PTFAT   Low income cut-off After Tax [size, urban]

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is a two dimensional array giving a user-supplied "After-tax income threshold" for families by number of persons and urban area, thus allowing the use of Statistics Canada's after-tax Low Income Cut-offs in SPSM. The default values in parameter files are Statistics Canada's after-tax low-income cut-offs.

The after tax family income for poverty analysis purposes in SPSM is consumable income. Should a user wish to apply only disposable income they should disable the commodity tax facility by setting CTFLAG to 0.

See also PTF for the before-tax LICOs. Further details on low-income analysis with the SPSM can be found in the SPSD/M *User's Guide* in the miscellaneous facilities section.

DESCRIPTION

This is the base amount for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	250.00	--	Federal Income Tax Form PE428 – 2000
ba01.mpr:	250.00	0.0%	Federal Income Tax PE428 – 2001
ba02.mpr:	250.00	0.0%	Federal Income Tax Form PE428 – 2002

```
ba03.mpr:     250.00        0.0%   Federal Income Tax Form
                                   PE428 - 2003
ba04.mpr:     250.00        0.0%   Federal Income Tax Form
                                   PE428 - 2004
ba05.mpr:     250.00        0.0%   Federal Income Tax Form
                                   PE428 - 2005
ba06.mpr:     250.00        0.0%   Federal Income Tax Form
                                   PE428 - 2006
ba07.mpr:     250.00        0.0%   Grown from ba06.mpr using
                                   NONE=1.0000
ba08.mpr:     250.00        0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:     250.00        0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     250.00        0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     250.00        0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     250.00        0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

PTRKID   PEI low income tax reduction for dependent child

DESCRIPTION

This is the amount for dependent children for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Federal Income Tax Form PE428 - 2000
ba01.mpr:	200.00	0.0%	Federal Income Tax PE428 - 2001
ba02.mpr:	200.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	200.00	0.0%	Federal Income Tax Form PE428 - 2003
ba04.mpr:	200.00	0.0%	Federal Income Tax Form PE428 - 2004
ba05.mpr:	200.00	0.0%	Federal Income Tax Form PE428 - 2005
ba06.mpr:	200.00	0.0%	Federal Income Tax Form PE428 - 2006
ba07.mpr:	200.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	200.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	200.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	200.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	200.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	200.00	0.0%	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

This is the reduction rate for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00000         --    Not in effect
 ba92.mpr:    0.00000         --    Not in effect
 ba93.mpr:    0.00000         --    Not in effect
 ba94.mpr:    0.00000         --    Not in effect
 ba95.mpr:    0.00000         --    Not in effect
 ba96.mpr:    0.00000         --    Not in effect
 ba97.mpr:    0.00000         --    Not in effect
 ba98.mpr:    0.00000         --    Not in effect
 ba99.mpr:    0.00000         --    Not in effect
 ba00.mpr:    0.05000         --    Federal Income Tax Form
                          PE428 - 2000
 ba01.mpr:    0.05000       0.0%   Federal Income Tax PE428 -
                          2001
 ba02.mpr:    0.05000       0.0%   Federal Income Tax Form
                          PE428 - 2002
```

```
ba03.mpr:    0.05000      0.0%   Federal Income Tax Form
                                 PE428 - 2003
ba04.mpr:    0.05000      0.0%   Federal Income Tax Form
                                 PE428 - 2004
ba05.mpr:    0.05000      0.0%   Federal Income Tax Form
                                 PE428 - 2005
ba06.mpr:    0.05000      0.0%   Federal Income Tax Form
                                 PE428 - 2006
ba07.mpr:    0.05000      0.0%   Copied from ba06.mpr
ba08.mpr:    0.05000      0.0%   Copied from ba07.mpr
ba09.mpr:    0.05000      0.0%   Copied from ba08.mpr
ba10.mpr:    0.05000      0.0%   Copied from ba09.mpr
ba11.mpr:    0.05000      0.0%   Copied from ba10.mpr
ba12.mpr:    0.05000      0.0%   Copied from ba11.mpr
```

PTRSP   PEI low income tax reduction for spouse or equivalent-to-spouse

DESCRIPTION

This is the married or equivalent-to-married amount for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	250.00	--	Federal Income Tax Form PE428 – 2000
ba01.mpr:	250.00	0.0%	Federal Income Tax PE428 – 2001
ba02.mpr:	250.00	0.0%	Federal Income Tax Form PE428 – 2002
ba03.mpr:	250.00	0.0%	Federal Income Tax Form PE428 – 2003
ba04.mpr:	250.00	0.0%	Federal Income Tax Form PE428 – 2004
ba05.mpr:	250.00	0.0%	Federal Income Tax Form PE428 – 2005
ba06.mpr:	250.00	0.0%	Federal Income Tax Form PE428 – 2006
ba07.mpr:	250.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	250.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	250.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	250.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	250.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	250.00	0.0%	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

This is the turndown for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	15000.00	--	Federal Income Tax Form PE428 – 2000
ba01.mpr:	15000.00	0.0%	Federal Income Tax PE428 – 2001
ba02.mpr:	15000.00	0.0%	Federal Income Tax Form PE428 – 2002

```
 ba03.mpr:      15000.00      0.0%   Federal Income Tax Form
                                     PE428 - 2003
 ba04.mpr:      15000.00      0.0%   Federal Income Tax Form
                                     PE428 - 2004
 ba05.mpr:      15000.00      0.0%   Federal Income Tax Form
                                     PE428 - 2005
 ba06.mpr:      15000.00      0.0%   Federal Income Tax Form
                                     PE428 - 2006
 ba07.mpr:      15000.00      0.0%   Grown from ba06.mpr using
                                     NONE=1.0000
 ba08.mpr:      15000.00      0.0%   Grown from ba07.mpr using
                                     NONE=1.0000
 ba09.mpr:      15000.00      0.0%   Grown from ba08.mpr using
                                     NONE=1.0000
 ba10.mpr:      15000.00      0.0%   Grown from ba09.mpr using
                                     NONE=1.0000
 ba11.mpr:      15000.00      0.0%   Grown from ba10.mpr using
                                     NONE=1.0000
 ba12.mpr:      15000.00      0.0%   Grown from ba11.mpr using
                                     NONE=1.0000
```

PTXFLG   P.E.I. tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, Prince Edward Island taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	1	--	Federal Income Tax PE428 – 2001
ba02.mpr:	1	--	Federal Income Tax Form PE428 – 2002
ba03.mpr:	1	--	Federal Income Tax Form PE428 – 2003
ba04.mpr:	1	--	Federal Income Tax Form PE428 – 2004
ba05.mpr:	1	--	Federal Income Tax Form PE428 – 2005
ba06.mpr:	1	--	Federal Income Tax Form PE428 – 2006
ba07.mpr:	1	--	TD1PE E (07)
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

PURB   Base year unemployment rate [prov]

DESCRIPTION

This parameter is the base year unemployment rate by province.

PURC   Current year unemployment rate [prov]

DESCRIPTION

This parameter is the current year unemployment rate by province.

PURR   Ratio current:base unemployment rate [prov]

DESCRIPTION

The parameter is the ratio of PURC over PURB.

PVRAT   Family poverty ratio fractions for table 4 [array]

DESCRIPTION

This control parameter is a vector which defines the ranges of family-specific income threshold ratios to be used when producing the hard-wired tables 4 or 4A. Please see the *User's Guide* for more information on the hard-wired tables.

PYCTCAPM   P.E.I. Young Child Tax Credit Amount per Month

DESCRIPTION

This parameter represents the amount per month to be allocated per child under 6 years of age for the P.E.I. young child tax credit. The spouse with the lower net income (imicnet) may claim this non-refundable tax credit for each child under 6. This amount per month is multiplied by the number of months in the year, the phase in rate for the tax credit (PYCTCPI), the number of eligible children and the provincial non-refundable tax credit rate (PPNTCR). The value of the non-transferable credit is saved in impyctxc and is included in imptaxcr.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00              --     Not in effect
 ba92.mpr:     0.00              --     Not in effect
 ba93.mpr:     0.00              --     Not in effect
 ba94.mpr:     0.00              --     Not in effect
 ba95.mpr:     0.00              --     Not in effect
 ba96.mpr:     0.00              --     Not in effect
 ba97.mpr:     0.00              --     Not in effect
 ba98.mpr:     0.00              --     Not in effect
 ba99.mpr:     0.00              --     Not in effect
 ba00.mpr:     0.00              --     Not in effect
 ba01.mpr:     0.00              --     Not in effect
 ba02.mpr:     0.00              --     Not in effect
 ba03.mpr:     0.00              --     Not in effect
 ba04.mpr:     0.00              --     Not in effect
 ba05.mpr:     0.00              --     Not in effect
 ba06.mpr:   100.00              --     Federal Income Tax Form
                              PE428 - 2006
 ba07.mpr:   100.00            0.0%   Grown from ba06.mpr using
                              NONE=1.0000
 ba08.mpr:   100.00            0.0%   Grown from ba07.mpr using
                              NONE=1.0000
 ba09.mpr:   100.00            0.0%   Grown from ba08.mpr using
                              NONE=1.0000
 ba10.mpr:   100.00            0.0%   Grown from ba09.mpr using
                              NONE=1.0000
 ba11.mpr:   100.00            0.0%   Grown from ba10.mpr using
                              NONE=1.0000
 ba12.mpr:   100.00            0.0%   Grown from ba11.mpr using
                              NONE=1.0000
```

DESCRIPTION

This parameter represents the phase in rate for the P.E.I. young child tax credit. The tax credit is in effect for children under the age of 6 as of July 2006. The credit is calculated as the amount per month is (PYCTCAPM) multiplied by the number of months in the year, this phase in rate, the number of eligible children and the provincial non-refundable tax credit rate (PPNTCR). The value of the non-transferable credit is saved in impyctxc and is included in imptaxcr.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.50000	--	Federal Income Tax Form PE428 – 2006
ba07.mpr:	1.00000	100.0%	P.E.I. Department of Finance

```
ba08.mpr:     1.00000       0.0%   Copied from ba07.mpr
ba09.mpr:     1.00000       0.0%   Copied from ba08.mpr
ba10.mpr:     1.00000       0.0%   Copied from ba09.mpr
ba11.mpr:     1.00000       0.0%   Copied from ba10.mpr
ba12.mpr:     1.00000       0.0%   Copied from ba11.mpr
```

PYINC   Deflator to calculate previous year income

DESCRIPTION

CPI deflator applied to income to obtain an estimate of the previous year's income for needs tested programs. It is defined as the CPI for the previous year divided by the CPI for the current year.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly
gist	Compute Provincial GIS top-ups for elderly
txalta	Compute provincial taxes for Alberta
txbc	Compute provincial taxes for British Columbia
txctc	Compute child tax credit
txfstc	Compute federal sales tax credit
txman	Compute provincial taxes for Manitoba
txnb	Compute provincial taxes for New Brunswick
txnfld	Compute provincial taxes for Newfoundland
txns	Compute provincial taxes for Nova Scotia
txont	Compute provincial taxes for Ontario
txqcalc	Calculate income tax (Quebec)
txsask	Compute provincial taxes for Saskatchewan
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.94721	--	Given as CPIR=...
ba92.mpr:	0.98500	4.0%	Given as CPIR=...
ba93.mpr:	0.98232	-0.3%	Given as CPIR=...

```
ba94.mpr:      0.99804      1.6%   Given as CPIR=...
ba95.mpr:      0.97889     -1.9%   Given as CPIR=...
ba96.mpr:      0.98395      0.5%   Given as CPIR=...
ba97.mpr:      0.98420      0.0%   Given as CPIR=...
ba98.mpr:      0.99079      0.7%   Given as CPIR=...
ba99.mpr:      0.98281     -0.8%   Given as CPIR=...
ba00.mpr:      0.97357     -0.9%   Given as CPIR=...
ba01.mpr:      0.97509      0.2%   Given as CPIR=...
ba02.mpr:      0.97815      0.3%   Given as CPIR=...
ba03.mpr:      0.97302     -0.5%   Given as CPIR=...
ba04.mpr:      0.98154      0.9%   Given as CPIR=...
ba05.mpr:      0.97879     -0.3%   Given as CPIR=...
ba06.mpr:      0.97998      0.1%   Given as CPIR=...
ba07.mpr:      0.97816     -0.2%   Given as CPIR=...
ba08.mpr:      0.98007      0.2%   Given as CPIR=...
ba09.mpr:      0.97975      0.0%   Given as CPIR=...
ba10.mpr:      0.98016      0.0%   Given as CPIR=...
ba11.mpr:      0.98122      0.1%   Given as CPIR=...
ba12.mpr:      0.97956     -0.2%   Given as CPIR=...
```

PYINCP   Deflator to calculate income from 2 years prior

DESCRIPTION

CPI deflator applied to income to obtain an estimate of income from two years ago. It is
used when calculating needs tested programs on a calendar year basis. It is defined as one
over the rate of increase in the CPI between the two years.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly
txalta	Compute provincial taxes for Alberta
txbc	Compute provincial taxes for British Columbia
txctc	Compute child tax credit
txfstc	Compute federal sales tax credit
txnb	Compute provincial taxes for New Brunswick
txnfld	Compute provincial taxes for Newfoundland
txns	Compute provincial taxes for Nova Scotia
txont	Compute provincial taxes for Ontario
txsask	Compute provincial taxes for Saskatchewan

VALUES

PYPNDL   P.E.I. Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a Prince Edward Island non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	1000.00	--	Federal Income Tax PE428 - 2001
ba02.mpr:	1000.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	1000.00	0.0%	Federal Income Tax Form PE428 - 2003
ba04.mpr:	1000.00	0.0%	Federal Income Tax Form PE428 - 2004
ba05.mpr:	1000.00	0.0%	Federal Income Tax Form PE428 - 2005
ba06.mpr:	1000.00	0.0%	Federal Income Tax Form PE428 - 2006
ba07.mpr:	1000.00	0.0%	TD1PE E (07)
ba08.mpr:	1000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	1000.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	1000.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	1000.00	0.0%	Grown from ba10.mpr using NONE=1.0000

```
ba12.mpr:      1000.00        0.0%   Grown from ba11.mpr using
                              NONE=1.0000
```

QAAFA   Quebec availability allowance (supplement) [parity,$]

DESCRIPTION

The Quebec Availability allowance is paid as a supplement to Quebec family allowances
starting in 1989. This vector parameter has three elements corresponding to the sequential
position in the family of each child. The value of each element represents the dollar value of
the benefits. The parameter is effective only when QAAFAFLAG is set to 1.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which
is activated when QFATCOPT is set to 2.

For more details see QFATCOPT.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year   Value   Source

```
 ba91.mpr:    3             [Rows]    Redbook, 1991 Edition, p. D4
         0      0.00   110.04
         1 (110.04)   219.96
         2 (330.00)   549.72
 ba92.mpr:    3             [Rows]    Redbook, 1992 Edition, p. D4
         0      0.00   114.96
         1 (114.96)   229.92
         2 (344.88)   574.44
 ba93.mpr:    3             [Rows]    HWC 1993 Edition, section
                                      6.3
         0      0.00   117.24
```

```
          1 (117.24)    234.36
          2 (351.60)    585.96
 ba94.mpr:               [Same]   Redbook, 1996 Edition, p. D6
 ba95.mpr:               [Same]   Redbook, 1996 Edition, p. D6
 ba96.mpr:               [Same]   Redbook, 1996 Edition, p. D6
 ba97.mpr:               [Same]   Redbook, 1996 Edition, p. D6
 ba98.mpr:    3          [Rows]   Not in effect
          0     0.00     0.00
          1   (0.00)     0.00
          2   (0.00)     0.00
 ba99.mpr:               [Same]   Not in effect
 ba00.mpr:               [Same]   Not in effect
 ba01.mpr:               [Same]   Not in effect
 ba02.mpr:               [Same]   Not in effect
 ba03.mpr:               [Same]   Not in effect
 ba04.mpr:               [Same]   Not in effect
 ba05.mpr:               [Same]   Not in effect
 ba06.mpr:               [Same]   Not in effect
 ba07.mpr:               [Same]   Not in effect
 ba08.mpr:               [Same]   Grown from ba07.mpr using
                         DEFAULT=1.0000
 ba09.mpr:               [Same]   Grown from ba08.mpr using
                         DEFAULT=1.0000
 ba10.mpr:               [Same]   Grown from ba09.mpr using
                         DEFAULT=1.0000
 ba11.mpr:               [Same]   Grown from ba10.mpr using
                         DEFAULT=1.0000
 ba12.mpr:               [Same]   Grown from ba11.mpr using
                         DEFAULT=1.0000
```

QAAFAFLAG Availability Allowance: Supplement to Quebec FA

DESCRIPTION

The Quebec Availability allowance is paid as a supplement to Quebec family allowances
starting in 1989. When QAAFAFLAG is set to one the Quebec Availability allowance will
be paid as a supplement to provincial family allowances using amounts specified in the
QAAFA parameter.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which
is activated when QFATCOPT is set to 2.

For more details see QFATCOPT.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    1              --    HWC 1991 Edition, section
                       6.3
 ba92.mpr:    1              --    HWC 1992 Edition, section
                       6.3
 ba93.mpr:    1              --    HWC 1993 Edition, section
                       6.3
 ba94.mpr:    1              --    Redbook, 1996 Edition, p. D6
 ba95.mpr:    1              --    Redbook, 1996 Edition, p. D6
 ba96.mpr:    1              --    Redbook, 1996 Edition, p. D6
 ba97.mpr:    1              --    Redbook, 1996 Edition, p. D6
 ba98.mpr:    0              --    Not in effect
 ba99.mpr:    0              --    Not in effect
 ba00.mpr:    0              --    Not in effect
 ba01.mpr:    0              --    Not in effect
 ba02.mpr:    0              --    Not in effect
 ba03.mpr:    0              --    Not in effect
 ba04.mpr:    0              --    Not in effect
 ba05.mpr:    0              --    Not in effect
 ba06.mpr:    0              --    Not in effect
 ba07.mpr:    0              --    Not in effect
 ba08.mpr:    0              --    Copied from ba07.mpr
 ba09.mpr:    0              --    Copied from ba08.mpr
 ba10.mpr:    0              --    Copied from ba09.mpr
 ba11.mpr:    0              --    Copied from ba10.mpr
 ba12.mpr:    0              --    Copied from ba11.mpr
```

QALEXP   Quebec proportion of other allowable employment expenses to use

DESCRIPTION

The standard algorithm allows the imputed value for Other Allowable Employment Expenses (idalexp) to be reduced or grown using this factor for the purposes of calculating net income for Quebec Provincial Income Tax.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1.00000	--	Quebec Income Tax 1991 – Line 210
ba92.mpr:	1.00000	0.0%	Quebec Income Tax 1992 – Line 210
ba93.mpr:	1.00000	0.0%	Quebec Income Tax 1993 – Line 210
ba94.mpr:	1.00000	0.0%	Quebec Income Tax 1994 – Line 210
ba95.mpr:	1.00000	0.0%	Quebec Income Tax 1995 – Line 210
ba96.mpr:	1.00000	0.0%	Quebec Income Tax 1996 – Line 210
ba97.mpr:	1.00000	0.0%	Quebec Income Tax 1997 – Line 210
ba98.mpr:	1.00000	0.0%	Quebec Income Tax 1998 – Line 210
ba99.mpr:	1.00000	0.0%	Quebec Income Tax 1999 – Line 103
ba00.mpr:	1.00000	0.0%	Quebec Income Tax 2000 – Line 103

```
ba01.mpr:    1.00000      0.0%   Quebec Income Tax 2001 -
                                 Line 103
ba02.mpr:    1.00000      0.0%   Quebec Income Tax 2002 -
                                 Line 103
ba03.mpr:    1.00000      0.0%   Quebec Income Tax 2003 -
                                 Line 207
ba04.mpr:    1.00000      0.0%   Quebec Income Tax 2004 -
                                 Line 207
ba05.mpr:    1.00000      0.0%   Quebec Income Tax 2005 -
                                 Line 207
ba06.mpr:    1.00000      0.0%   Quebec Income Tax 2006 -
                                 Line 207
ba07.mpr:    1.00000      0.0%   Copied from ba06.mpr
ba08.mpr:    1.00000      0.0%   Copied from ba07.mpr
ba09.mpr:    1.00000      0.0%   Copied from ba08.mpr
ba10.mpr:    1.00000      0.0%   Copied from ba09.mpr
ba11.mpr:    1.00000      0.0%   Copied from ba10.mpr
ba12.mpr:    1.00000      0.0%   Copied from ba11.mpr
```

QAMTCAPR Quebec Alternative Minimum Tax Capital inclusion rate

DESCRIPTION

This parameter represents the proportion of taxable capital gains (imqcapgt) to include in the
adjusted taxable income as well as the proportion of business losses (idiloss) and net capital
losses (idcloss) to exclude from the adjusted taxable income for Alternative Minimum Tax in
Quebec.

See QAMTXFLG for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.33333	--	Quebec Income Tax 1991 – Form TP-776.42
ba92.mpr:	0.33333	0.0%	Quebec Income Tax 1992 – Form TP-776.42
ba93.mpr:	0.33333	0.0%	Quebec Income Tax 1993 – Form TP-776.42
ba94.mpr:	0.33333	0.0%	Quebec Income Tax 1994 – Form TP-776.42
ba95.mpr:	0.33333	0.0%	Quebec Income Tax 1995 – Form TP-776.42
ba96.mpr:	0.33333	0.0%	Quebec Income Tax 1996 – Form TP-776.42
ba97.mpr:	0.33333	0.0%	Quebec Income Tax 1997 – Form TP-776.42
ba98.mpr:	0.33333	0.0%	Quebec Income Tax 1998 – Form TP-776.42
ba99.mpr:	0.33333	0.0%	Quebec Income Tax 1999 – Form TP-776.42
ba00.mpr:	0.33333	0.0%	Quebec Income Tax 2000 – Form TP-776.42
ba01.mpr:	0.40000	20.0%	Quebec Income Tax 2001 – Form TP-776.42
ba02.mpr:	0.40000	0.0%	Quebec Income Tax 2002 – Form TP-776.42
ba03.mpr:	0.40000	0.0%	Quebec Income Tax 2003 – Form TP-776.42
ba04.mpr:	0.40000	0.0%	Quebec Income Tax 2004 – Form TP-776.42
ba05.mpr:	0.50000	25.0%	Quebec Income Tax 2005 – Form TP-776.42
ba06.mpr:	0.50000	0.0%	Quebec Income Tax 2006 – Form TP-776.42
ba07.mpr:	0.50000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.50000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.50000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.50000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.50000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.50000	0.0%	Copied from ba11.mpr

DESCRIPTION

When this parameter is set to 0, the basic exemption used in the calculation of the Quebec alternative minimum tax is QAMTX.

When this parameter is set to 1, the basic exemption for the purposes of the Quebec alternative minimum tax is calculated as net income (imqinet) less taxable capital gains exemption (imqcapgx) divided by QCAPAMTX. This result is then added to QAMTX to determine the basic exemption.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Quebec Income Tax 1991 – Form TP-776.42
ba92.mpr:	1	--	Quebec Income Tax 1992 – Form TP-776.42
ba93.mpr:	1	--	Quebec Income Tax 1993 – Form TP-776.42
ba94.mpr:	0	--	Quebec Income Tax 1994 – Form TP-776.42
ba95.mpr:	0	--	Quebec Income Tax 1995 – Form TP-776.42
ba96.mpr:	0	--	Quebec Income Tax 1996 – Form TP-776.42
ba97.mpr:	0	--	Quebec Income Tax 1997 – Form TP-776.42

```
ba98.mpr:      0                -- Quebec Income Tax 1998 -
                                Form TP-776.42
ba99.mpr:      0                -- Quebec Income Tax 1999 -
                                Form TP-776.42
ba00.mpr:      0                -- Quebec Income Tax 2000 -
                                Form TP-776.42
ba01.mpr:      0                -- Quebec Income Tax 2001 -
                                Form TP-776.42
ba02.mpr:      0                -- Quebec Income Tax 2002 -
                                Form TP-776.42
ba03.mpr:      0                -- Quebec Income Tax 2003 -
                                Form TP-776.42
ba04.mpr:      0                -- Quebec Income Tax 2004 -
                                Form TP-776.42-V
ba05.mpr:      0                -- Quebec Income Tax 2005 -
                                Form TP-776.42-V
ba06.mpr:      0                -- Quebec Income Tax 2006 -
                                Form TP-776.42-V
ba07.mpr:      0                -- Copied from ba06.mpr
ba08.mpr:      0                -- Copied from ba07.mpr
ba09.mpr:      0                -- Copied from ba08.mpr
ba10.mpr:      0                -- Copied from ba09.mpr
ba11.mpr:      0                -- Copied from ba10.mpr
ba12.mpr:      0                -- Copied from ba11.mpr
```

QAMTDIV   Quebec Alternative Minimum Tax Taxable Dividend Limit

DESCRIPTION

This parameter is used in the test to determine if the Quebec Alternative Minimum Tax
should be calculated. Individuals with dividends (imqidivt) in excess of this amount will be
subjected to the Alternative Minimum Tax calculation to determine if they will have to pay
any additional amounts.

See QAMTXFLG for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	50000.00	--	Quebec Income Tax 1991 - Form TP-776.42
ba92.mpr:	50000.00	0.0%	Quebec Income Tax 1992 - Form TP-776.42
ba93.mpr:	50000.00	0.0%	Quebec Income Tax 1993 - Form TP-776.42
ba94.mpr:	50000.00	0.0%	Quebec Income Tax 1994 - Form TP-776.42
ba95.mpr:	50000.00	0.0%	Quebec Income Tax 1995 - Form TP-776.42
ba96.mpr:	50000.00	0.0%	Quebec Income Tax 1996 - Form TP-776.42
ba97.mpr:	31250.00	-37.5%	Quebec Income Tax 1997 - Form TP-776.42
ba98.mpr:	31250.00	0.0%	Quebec Income Tax 1998 - Form TP-776.42
ba99.mpr:	31250.00	0.0%	Quebec Income Tax 1999 - Form TP-776.42
ba00.mpr:	31250.00	0.0%	Quebec Income Tax 2000 - Form TP-776.42
ba01.mpr:	31250.00	0.0%	Quebec Income Tax 2001 - Line 428
ba02.mpr:	31250.00	0.0%	Quebec Income Tax 2002 - Line 428
ba03.mpr:	31250.00	0.0%	Quebec Income Tax 2003 - Line 428
ba04.mpr:	50000.00	60.0%	Quebec Income Tax 2004 - Line 441
ba05.mpr:	50000.00	0.0%	Quebec Income Tax 2005 - Line 432
ba06.mpr:	50000.00	0.0%	Quebec Income Tax 2006 - Line 432
ba07.mpr:	50000.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	50000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	50000.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	50000.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
ba11.mpr:    50000.00      0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:    50000.00      0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

QAMTNEGTI Quebec Alternative Minimum Tax Allow Negative Taxable Income

DESCRIPTION

When this parameter is set to 1, taxable income for the purposes of the Quebec alternative minimum tax is allowed to be negative.   Taxable income is recalculated allowing it to be negative.

When this parameter is set to 0, taxable income for the purposes of the Quebec alternative minimum tax is set to imitax, which can not be negative.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0		-- Quebec Income Tax 1991 - Form TP-776.42
ba92.mpr:	0		-- Quebec Income Tax 1992 - Form TP-776.42
ba93.mpr:	0		-- Quebec Income Tax 1993 - Form TP-776.42
ba94.mpr:	0		-- Quebec Income Tax 1994 - Form TP-776.42
ba95.mpr:	0		-- Quebec Income Tax 1995 - Form TP-776.42

```
ba96.mpr:     0              --      Quebec Income Tax 1996 -
                                     Form TP-776.42
ba97.mpr:     1              --      Quebec Income Tax 1997 -
                                     Form TP-776.42
ba98.mpr:     1              --      Quebec Income Tax 1998 -
                                     Form TP-776.42
ba99.mpr:     1              --      Quebec Income Tax 1999 -
                                     Form TP-776.42
ba00.mpr:     1              --      Quebec Income Tax 2000 -
                                     Form TP-776.42
ba01.mpr:     1              --      Quebec Income Tax 2001 -
                                     Form TP-776.42
ba02.mpr:     1              --      Quebec Income Tax 2002 -
                                     Form TP-776.42
ba03.mpr:     1              --      Quebec Income Tax 2003 -
                                     Form TP-776.42
ba04.mpr:     1              --      Quebec Income Tax 2004 -
                                     Form TP-776.42-V
ba05.mpr:     1              --      Quebec Income Tax 2005 -
                                     Form TP-776.42-V
ba06.mpr:     1              --      Quebec Income Tax 2006 -
                                     Form TP-776.42-V
ba07.mpr:     1              --      Copied from ba06.mpr
ba08.mpr:     1              --      Copied from ba07.mpr
ba09.mpr:     1              --      Copied from ba08.mpr
ba10.mpr:     1              --      Copied from ba09.mpr
ba11.mpr:     1              --      Copied from ba10.mpr
ba12.mpr:     1              --      Copied from ba11.mpr
```

QAMTRITC   Quebec Alternative Minimum Tax Retirement Income Credit Deduction

DESCRIPTION

When this parameter is set to 0, the retirement income tax credit (imqritc) will be added back to the adjusted taxable income in the calculation of the Quebec Alternative Minimum Tax.

Beginning in 1998, this parameter is set to 1 allowing the retirement income tax credit to be used as a deduction in the calculation of the adjusted taxable income.

See QAMTXFLG for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0		-- Quebec Income Tax 1991 - Form TP-776.42
ba92.mpr:	0		-- Quebec Income Tax 1992 - Form TP-776.42
ba93.mpr:	0		-- Quebec Income Tax 1993 - Form TP-776.42
ba94.mpr:	0		-- Quebec Income Tax 1994 - Form TP-776.42
ba95.mpr:	0		-- Quebec Income Tax 1995 - Form TP-776.42
ba96.mpr:	0		-- Quebec Income Tax 1996 - Form TP-776.42
ba97.mpr:	0		-- Quebec Income Tax 1997 - Form TP-776.42
ba98.mpr:	1		-- Quebec Income Tax 1998 - Form TP-776.42
ba99.mpr:	1		-- Quebec Income Tax 1999 - Form TP-776.42
ba00.mpr:	1		-- Quebec Income Tax 2000 - Form TP-776.42
ba01.mpr:	1		-- Quebec Income Tax 2001 - Form TP-776.42
ba02.mpr:	1		-- Quebec Income Tax 2002 - Form TP-776.42
ba03.mpr:	1		-- Quebec Income Tax 2003 - Form TP-776.42
ba04.mpr:	1		-- Quebec Income Tax 2004 - Form TP-776.42-V
ba05.mpr:	1		-- Quebec Income Tax 2005 - Form TP-776.42-V

```
  ba06.mpr:      1                  --    Quebec Income Tax 2006 -
                                    Form TP-776.42-V
  ba07.mpr:      1                  --    Copied from ba06.mpr
  ba08.mpr:      1                  --    Copied from ba07.mpr
  ba09.mpr:      1                  --    Copied from ba08.mpr
  ba10.mpr:      1                  --    Copied from ba09.mpr
  ba11.mpr:      1                  --    Copied from ba10.mpr
  ba12.mpr:      1                  --    Copied from ba11.mpr
```

QAMTRPFLG   RRSP/RPP included in Quebec Alternative Minimum Tax (1=include)

DESCRIPTION

When this flag is set to 1, RRSP and RPP deductions are included in the calculation of the Quebec Alternate Minimum Tax. Otherwise, they are not.

See QAMTXFLG for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
  ba91.mpr:      1                  --    Quebec Income Tax 1991 -
                                    Form TP-776.42
  ba92.mpr:      1                  --    Quebec Income Tax 1992 -
                                    Form TP-776.42
  ba93.mpr:      1                  --    Quebec Income Tax 1993 -
                                    Form TP-776.42
  ba94.mpr:      1                  --    Quebec Income Tax 1994 -
                                    Form TP-776.42
  ba95.mpr:      1                  --    Quebec Income Tax 1995 -
                                    Form TP-776.42
```

```
   ba96.mpr:     1               --      Quebec Income Tax 1996 -
                                 Form TP-776.42
   ba97.mpr:     1               --      Quebec Income Tax 1997 -
                                 Form TP-776.42
   ba98.mpr:     0               --      Quebec Income Tax 1998 -
                                 Form TP-776.42
   ba99.mpr:     0               --      Quebec Income Tax 1999 -
                                 Form TP-776.42
   ba00.mpr:     0               --      Quebec Income Tax 2000 -
                                 Form TP-776.42
   ba01.mpr:     0               --      Quebec Income Tax 2001 -
                                 Form TP-776.42
   ba02.mpr:     0               --      Quebec Income Tax 2002 -
                                 Form TP-776.42
   ba03.mpr:     0               --      Quebec Income Tax 2003 -
                                 Form TP-776.42
   ba04.mpr:     0               --      Quebec Income Tax 2004 -
                                 Form TP-776.42-V
   ba05.mpr:     0               --      Quebec Income Tax 2005 -
                                 Form TP-776.42-V
   ba06.mpr:     0               --      Quebec Income Tax 2006 -
                                 Form TP-776.42-V
   ba07.mpr:     0               --      Copied from ba06.mpr
   ba08.mpr:     0               --      Copied from ba07.mpr
   ba09.mpr:     0               --      Copied from ba08.mpr
   ba10.mpr:     0               --      Copied from ba09.mpr
   ba11.mpr:     0               --      Copied from ba10.mpr
   ba12.mpr:     0               --      Copied from ba11.mpr
```

QAMTSTTC   Quebec Alternative Minimum Tax Spouse Transfer of Tax Credits Flag

DESCRIPTION

When this parameter is set to 1, the transfer of spouse tax credits (imqtcts) will be added back
to the adjusted taxable income in the calculation of the Quebec Alternative Minimum Tax.

Beginning in 2003, this parameter is set to 0 reflecting the change in legislation so no amount
related to the spouse can be used in the calculation of alternative minimum tax. This was
announced in 2004 and retroactive to 2003.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1		-- Quebec Income Tax 1991 - Form TP-776.42
ba92.mpr:	1		-- Quebec Income Tax 1992 - Form TP-776.42
ba93.mpr:	1		-- Quebec Income Tax 1993 - Form TP-776.42
ba94.mpr:	1		-- Quebec Income Tax 1994 - Form TP-776.42
ba95.mpr:	1		-- Quebec Income Tax 1995 - Form TP-776.42
ba96.mpr:	1		-- Quebec Income Tax 1996 - Form TP-776.42
ba97.mpr:	1		-- Quebec Income Tax 1997 - Form TP-776.42
ba98.mpr:	1		-- Quebec Income Tax 1998 - Form TP-776.42
ba99.mpr:	1		-- Quebec Income Tax 1999 - Form TP-776.42
ba00.mpr:	1		-- Quebec Income Tax 2000 - Form TP-776.42
ba01.mpr:	1		-- Quebec Income Tax 2001 - Form TP-776.42
ba02.mpr:	1		-- Quebec Income Tax 2002 - Form TP-776.42
ba03.mpr:	0		-- Quebec Bulletin 2004-06 (retroactive to 2003)
ba04.mpr:	0		-- Quebec Income Tax 2004 - Form TP-776.42-V
ba05.mpr:	0		-- Quebec Income Tax 2005 - Form TP-776.42-V

```
ba06.mpr:     0                    --      Quebec Income Tax 2006 –
                                   Form TP-776.42-V
ba07.mpr:     0                    --      Copied from ba06.mpr
ba08.mpr:     0                    --      Copied from ba07.mpr
ba09.mpr:     0                    --      Copied from ba08.mpr
ba10.mpr:     0                    --      Copied from ba09.mpr
ba11.mpr:     0                    --      Copied from ba10.mpr
ba12.mpr:     0                    --      Copied from ba11.mpr
```

QAMTTX   QAMTX tax rate

DESCRIPTION

This is the tax rate used in the Alternative Minimum Tax in Quebec.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.16000	--	Quebec Income Tax Return, 1991, work chart 428 and form TP-776.42
ba92.mpr:	0.16000	0.0%	Quebec Income Tax Return, 1992, work chart 428 and form TP-776.42
ba93.mpr:	0.20000	25.0%	Quebec Income Tax Return, 1993, work chart 428 and form TP-776.42

```
ba94.mpr:      0.20000      0.0%   Quebec Income Tax Return,
                                   1994, work chart 428 and form TP-
                                   776.42
ba95.mpr:      0.20000      0.0%   Quebec Income Tax Return,
                                   1995, work chart 428 and form TP-
                                   776.42
ba96.mpr:      0.20000      0.0%   Quebec Income Tax Return,
                                   1996, work chart 428 and form TP-
                                   776.42
ba97.mpr:      0.20000      0.0%   Quebec Income Tax Return,
                                   1997, work chart 428 and form TP-
                                   776.42
ba98.mpr:      0.23000     15.0%   Quebec Income Tax 1998 -
                                   Work Chart & Line 428
ba99.mpr:      0.23000      0.0%   Quebec Income Tax 1999 -
                                   Work Chart & Line 428
ba00.mpr:      0.22000     -4.3%   Quebec Income Tax 2000 -
                                   Work Chart & Line 428
ba01.mpr:      0.20750     -5.7%   Quebec Income Tax 2001 -
                                   Form TP-776.42
ba02.mpr:      0.20000     -3.6%   Quebec Income Tax 2002 -
                                   Form TP-776.42
ba03.mpr:      0.16000    -20.0%   Quebec Bulletin 2004-06
                                   (retroactive to 2003)
ba04.mpr:      0.16000      0.0%   Quebec Income Tax 2004 -
                                   Work Chart & Line 441
ba05.mpr:      0.16000      0.0%   Quebec Income Tax 2005 -
                                   Work Chart & Line 432
ba06.mpr:      0.16000      0.0%   Quebec Income Tax 2006 -
                                   Work Chart & Line 432
ba07.mpr:      0.16000      0.0%   Copied from ba06.mpr
ba08.mpr:      0.16000      0.0%   Copied from ba07.mpr
ba09.mpr:      0.16000      0.0%   Copied from ba08.mpr
ba10.mpr:      0.16000      0.0%   Copied from ba09.mpr
ba11.mpr:      0.16000      0.0%   Copied from ba10.mpr
ba12.mpr:      0.16000      0.0%   Copied from ba11.mpr
```

QAMTX   QAMTX exemption level

DESCRIPTION

This is the exemption level in the calculation of the Alternative Minimum Tax in Quebec.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	40000.00	--	Quebec Income Tax Return, 1991, work chart 428 and form TP-776.42
ba92.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1992, work chart 428 and form TP-776.42
ba93.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1993, work chart 428 and form TP-776.42
ba94.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1994, work chart 428 and form TP-776.42
ba95.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1995, work chart 428 and form TP-776.42
ba96.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1996, work chart 428 and form TP-776.42
ba97.mpr:	25000.00	-37.5%	Quebec Income Tax Return, 1997, work chart 428 and form TP-776.42
ba98.mpr:	25000.00	0.0%	Quebec Income Tax 1998 - Work Chart & Line 428
ba99.mpr:	25000.00	0.0%	Quebec Income Tax 1999 - Work Chart & Line 428
ba00.mpr:	25000.00	0.0%	Quebec Income Tax 2000 - Work Chart & Line 428
ba01.mpr:	25000.00	0.0%	Quebec Income Tax 2001 - Form TP-776.42
ba02.mpr:	25000.00	0.0%	Quebec Income Tax 2002 - Form TP-776.42

```
 ba03.mpr:    40000.00    60.0%   Quebec Bulletin 2004-06
                                  (retroactive to 2003)
 ba04.mpr:    40000.00     0.0%   Quebec Income Tax 2004 -
                                  Work Chart & Line 441
 ba05.mpr:    40000.00     0.0%   Quebec Income Tax 2005 -
                                  Work Chart & Line 432
 ba06.mpr:    40000.00     0.0%   Quebec Income Tax 2006 -
                                  Work Chart & Line 432
 ba07.mpr:    40000.00     0.0%   Copied from ba06.mpr
 ba08.mpr:    40000.00     0.0%   Copied from ba07.mpr
 ba09.mpr:    40000.00     0.0%   Copied from ba08.mpr
 ba10.mpr:    40000.00     0.0%   Copied from ba09.mpr
 ba11.mpr:    40000.00     0.0%   Copied from ba10.mpr
 ba12.mpr:    40000.00     0.0%   Copied from ba11.mpr
```

QAMTXFLG Quebec alternative minimum tax, QAMTX, activation flag

DESCRIPTION

The Alternative Minimum Tax in Quebec is activated by QAMTXFLG. Individuals are
initially tested to determine if the alternative minimum tax needs to be calculated. Those
individuals who have completed the general tax form (imqsfflg = 0) and have met at least one
of the following conditions will be subjected to the alternative minimum tax calculation:

- dividends (imqidivt) in excess of QAMTDIV, or

- capital gains (idicapg) greater than zero, or

- exploration and development expenses (idexplor), or

- limited partnership losses (idpartlo) beginning in 1995, or

- carrying charges (idcarry) beginning in 1995, or

- stock option deductions (imqstkdd) when QAMTXSTKFLG is set to 0.

The adjusted taxable income is calculated by adding to taxable income (imqitax) the
following items:

- contributions to RRSPs (idrrsp) and RPPs (idrpp) when QAMTRPFLG is on,

- exploration and development expenses (idexplor),

- limited partnership losses when QAMTXREF is activated,

- carrying charges (idcarry) when QAMTXREF is activated,

- the home relocation loan deduction (idemplo),

- stock option deduction (imqstkdd) when QAMTXSTKFLG is set to 0,

- and a proportion of taxable capital gains (imqcapgt * QAMTCAPR).

The adjusted taxable income is reduced by the grossed up amount of taxable dividends (imqidivt - ididiv), and a proportion (QAMTCAPR) of business investment losses (idiloss) and net capital losses of previous years (idcloss).

When QAMTCBX is on, the difference between net income (imqinet) and the capital gains deduction (imqcapgx) divided by QCAPAMTX is added to the basic exemption level of QAMTX. The adjusted taxable income less the exemption is multiplied by the Quebec Alternative Minimum tax rate (QAMTTX).   This amount is then reduced by the non-refundable tax credits less the retirement tax credit when QAMTRITC is set to 0 and tax credits transferred from a spouse (imqtcts) when QAMTSTTC is set to 1.

If the calculated value of the Alternative Minimum Tax is higher than the calculated tax using the standard algorithm, the difference is stored in imqamt. A flag, imqamtfg, identifies the individuals with the modified income tax.

Beginning in 1997, the taxable income used to calculate the adjusted taxable income is allowed to be negative. When the parameter QAMTNEGTI is activated, the taxable income is recalculated allowing it to be negative.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Quebec Income Tax Return, 1991, work chart 428 and form TP-776.42

```
ba92.mpr:    1              --    Quebec Income Tax Return,
                       1992, work chart 428 and form TP-
                       776.42
ba93.mpr:    1              --    Quebec Income Tax Return,
                       1993, work chart 428 and form TP-
                       776.42
ba94.mpr:    1              --    Quebec Income Tax Return,
                       1994, work chart 428 and form TP-
                       776.42
ba95.mpr:    1              --    Quebec Income Tax Return,
                       1995, work chart 428 and form TP-
                       776.42
ba96.mpr:    1              --    Quebec Income Tax Return,
                       1996, work chart 428 and form TP-
                       776.42
ba97.mpr:    1              --    Quebec Income Tax Return,
                       1997, work chart 428 and form TP-
                       776.42
ba98.mpr:    1              --    Quebec Income Tax 1998 -
                       Work Chart & Line 428
ba99.mpr:    1              --    Quebec Income Tax 1999 -
                       Work Chart & Line 428
ba00.mpr:    1              --    Quebec Income Tax 2000 -
                       Work Chart & Line 428
ba01.mpr:    1              --    Quebec Income Tax 2001 -
                       Work Chart & Line 428
ba02.mpr:    1              --    Quebec Income Tax 2002 -
                       Form TP-776.42
ba03.mpr:    1              --    Quebec Income Tax 2003 -
                       Form TP-776.42
ba04.mpr:    1              --    Quebec Income Tax 2004 -
                       Form TP-776.42-V
ba05.mpr:    1              --    Quebec Income Tax 2005 -
                       Form TP-776.42-V
ba06.mpr:    1              --    Quebec Income Tax 2006 -
                       Form TP-776.42-V
ba07.mpr:    1              --    Copied from ba06.mpr
ba08.mpr:    1              --    Copied from ba07.mpr
ba09.mpr:    1              --    Copied from ba08.mpr
ba10.mpr:    1              --    Copied from ba09.mpr
ba11.mpr:    1              --    Copied from ba10.mpr
ba12.mpr:    1              --    Copied from ba11.mpr
```

QAMTXREF   Quebec alternative minimum tax 1995 reform indicator (flag)

DESCRIPTION

In 1995, the definition of income used in the Quebec Alternative Minimum Tax was changed and QAMTXREF indicates new components used in the calculation of taxable income.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	1.00	--	Quebec Income Tax Return, 1995, work chart 428 and form TP-776.42
ba96.mpr:	1.00	0.0%	Quebec Income Tax Return, 1996, work chart 428 and form TP-776.42
ba97.mpr:	1.00	0.0%	Quebec Income Tax Return, 1997, work chart 428 and form TP-776.42
ba98.mpr:	1.00	0.0%	Quebec Income Tax 1998 – Work Chart & Line 428
ba99.mpr:	1.00	0.0%	Quebec Income Tax 1999 – Work Chart & Line 428
ba00.mpr:	1.00	0.0%	Quebec Income Tax 2000 – Work Chart & Line 428

```
ba01.mpr:    1.00         0.0%   Quebec Income Tax 2001 -
                                 Line 428
ba02.mpr:    1.00         0.0%   Quebec Income Tax 2002 -
                                 Line 428
ba03.mpr:    1.00         0.0%   Quebec Income Tax 2003 -
                                 Form TP-776.42
ba04.mpr:    1.00         0.0%   Quebec Income Tax 2004 -
                                 Form TP-776.42-V
ba05.mpr:    1.00         0.0%   Quebec Income Tax 2005 -
                                 Form TP-776.42-V
ba06.mpr:    1.00         0.0%   Quebec Income Tax 2006 -
                                 Form TP-776.42-V
ba07.mpr:    1.00         0.0%   Copied from ba06.mpr
ba08.mpr:    1.00         0.0%   Copied from ba07.mpr
ba09.mpr:    1.00         0.0%   Copied from ba08.mpr
ba10.mpr:    1.00         0.0%   Copied from ba09.mpr
ba11.mpr:    1.00         0.0%   Copied from ba10.mpr
ba12.mpr:    1.00         0.0%   Copied from ba11.mpr
```

QAMTXSTKFLG — QAMTX stock option deduction inclusion (1=stk can be deducted)

DESCRIPTION

When QAMTXSTKFLG is set to 1, the stock option deduction (imqstkdd) can be deducted
when calculating the Quebec Alternative Minimum Tax.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0             --    Not in effect
```

```
ba92.mpr:    0                --    Not in effect
ba93.mpr:    0                --    Not in effect
ba94.mpr:    0                --    Not in effect
ba95.mpr:    0                --    Not in effect
ba96.mpr:    0                --    Not in effect
ba97.mpr:    0                --    Not in effect
ba98.mpr:    0                --    Not in effect
ba99.mpr:    1                --    Quebec Income Tax 1999 -
                        Work Chart & Line 428
ba00.mpr:    1                --    Quebec Income Tax 2000 -
                        Form TP-776.42
ba01.mpr:    1                --    Quebec Income Tax 2001 -
                        Form TP-776.42
ba02.mpr:    1                --    Quebec Income Tax 2002 -
                        Form TP-776.42
ba03.mpr:    1                --    Quebec Income Tax 2003 -
                        Form TP-776.42
ba04.mpr:    1                --    Quebec Income Tax 2004 -
                        Form TP-776.42-V
ba05.mpr:    1                --    Quebec Income Tax 2005 -
                        Form TP-776.42-V
ba06.mpr:    1                --    Quebec Income Tax 2006 -
                        Form TP-776.42-V
ba07.mpr:    1                --    Copied from ba06.mpr
ba08.mpr:    1                --    Copied from ba07.mpr
ba09.mpr:    1                --    Copied from ba08.mpr
ba10.mpr:    1                --    Copied from ba09.mpr
ba11.mpr:    1                --    Copied from ba10.mpr
ba12.mpr:    1                --    Copied from ba11.mpr
```

QAPFFLG   Quebec anti-poverty fund activation flag

DESCRIPTION

In 1997, an Anti-Poverty Fund tax is implemented as a tax on the combined value of income tax and the surtax, at a rate QAPFRAT. The resulting value is added to the income tax to be paid and store in imqapf.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0                --     Not in effect
 ba92.mpr:     0                --     Not in effect
 ba93.mpr:     0                --     Not in effect
 ba94.mpr:     0                --     Not in effect
 ba95.mpr:     0                --     Not in effect
 ba96.mpr:     0                --     Not in effect
 ba97.mpr:     1                --     Income Tax return, 1997,
               line 444
 ba98.mpr:     1                --     Quebec Income Tax 1998 -
               Line 444
 ba99.mpr:     1                --     Quebec Income Tax 1999 -
               Line 444
 ba00.mpr:     0                --     Not in effect
 ba01.mpr:     0                --     Not in effect
 ba02.mpr:     0                --     Not in effect
 ba03.mpr:     0                --     Not in effect
 ba04.mpr:     0                --     Not in effect
 ba05.mpr:     0                --     Not in effect
 ba06.mpr:     0                --     Not in effect
 ba07.mpr:     0                --     Copied from ba06.mpr
 ba08.mpr:     0                --     Copied from ba07.mpr
 ba09.mpr:     0                --     Copied from ba08.mpr
 ba10.mpr:     0                --     Copied from ba09.mpr
 ba11.mpr:     0                --     Copied from ba10.mpr
 ba12.mpr:     0                --     Copied from ba11.mpr
```

DESCRIPTION

This is the rate applied to the income tax after taking into account the surtax.

See QAPFFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00300	--	Income Tax return, 1997, line 444
ba98.mpr:	0.00300	0.0%	Quebec Income Tax 1998 – Line 444
ba99.mpr:	0.00300	0.0%	Quebec Income Tax 1999 – Line 444
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr

```
ba08.mpr:      0.00000        --      Copied from ba07.mpr
ba09.mpr:      0.00000        --      Copied from ba08.mpr
ba10.mpr:      0.00000        --      Copied from ba09.mpr
ba11.mpr:      0.00000        --      Copied from ba10.mpr
ba12.mpr:      0.00000        --      Copied from ba11.mpr
```

QAXM   Quebec age exemption/amount

DESCRIPTION

In calculating taxable income for Quebec Provincial Income Tax, all Quebec filers age 65
and over receive the value of QAXM as the Basic Age Exemption.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	2200.00	--	Quebec Income Tax 1991 – Line 361
ba92.mpr:	2200.00	0.0%	Quebec Income Tax 1992 – Line 361
ba93.mpr:	2200.00	0.0%	Quebec Income Tax 1993 – Line 361
ba94.mpr:	2200.00	0.0%	Quebec Income Tax 1994 – Line 361
ba95.mpr:	2200.00	0.0%	Quebec Income Tax 1995 – Line 361
ba96.mpr:	2200.00	0.0%	Quebec Income Tax 1996 – Line 361
ba97.mpr:	2200.00	0.0%	Quebec Income Tax 1997 – Line 361

```
ba98.mpr:    2200.00       0.0%   Quebec Income Tax 1998 -
                                  Line 361 and Schedule B
ba99.mpr:    2200.00       0.0%   Quebec Income Tax 1999 -
                                  Line 361 & Schedule B
ba00.mpr:    2200.00       0.0%   Quebec Income Tax 2000 -
                                  Line 361 & Schedule B
ba01.mpr:    2200.00       0.0%   Quebec Income Tax 2001 -
                                  Line 361 & Schedule B
ba02.mpr:    2200.00       0.0%   Quebec Income Tax 2002 -
                                  Line 361 & Schedule B
ba03.mpr:    2200.00       0.0%   Quebec Income Tax 2003 -
                                  Line 361 & Schedule B
ba04.mpr:    2200.00       0.0%   Quebec Income Tax 2004 -
                                  Line 361 & Schedule B
ba05.mpr:    2200.00       0.0%   Quebec Income Tax 2005 -
                                  Line 361 & Schedule B
ba06.mpr:    2200.00       0.0%   Quebec Income Tax 2006 -
                                  Line 361 & Schedule B
ba07.mpr:    2200.00       0.0%   Form TP-1015.3-V 2007-01
ba08.mpr:    2200.00       0.0%   Grown from ba07.mpr using
                                  DEFAULT=1.0000
ba09.mpr:    2200.00       0.0%   Grown from ba08.mpr using
                                  DEFAULT=1.0000
ba10.mpr:    2200.00       0.0%   Grown from ba09.mpr using
                                  DEFAULT=1.0000
ba11.mpr:    2200.00       0.0%   Grown from ba10.mpr using
                                  DEFAULT=1.0000
ba12.mpr:    2200.00       0.0%   Grown from ba11.mpr using
                                  DEFAULT=1.0000
```

QAXPI   Quebec age exemption reduction phase in

DESCRIPTION

This value is used to scale the amount of the reduction which will be applied to the age tax credit. It is used in 1996 to simulate the phase-in of the income testing of the age credit.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable age tax credit "be subject to an income test which would target the assistance to seniors with low or modest incomes." This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqatc, QAXM, QAXRR, and QAXTD.

CROSS REFERENCE

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00              --     Not in effect
 ba92.mpr:     0.00              --     Not in effect
 ba93.mpr:     0.00              --     Not in effect
 ba94.mpr:     0.00              --     Not in effect
 ba95.mpr:     0.00              --     Not in effect
 ba96.mpr:     0.50              --     Quebec Income Tax Return,
               Calculation Grid
 ba97.mpr:     1.00            100.0%   Quebec Income Tax Return,
               Calculation Grid
 ba98.mpr:     0.00              --     No longer in effect.  See
               QCALRFLG.
 ba99.mpr:     0.00              --     Not in effect.  See QCALRFLG
 ba00.mpr:     0.00              --     Not in effect. See QCALRFLG
 ba01.mpr:     0.00              --     Not in effect. See QCALRFLG
 ba02.mpr:     0.00              --     Not in effect. See QCALRFLG
 ba03.mpr:     0.00              --     Not in effect. See QCALRFLG
 ba04.mpr:     0.00              --     Not in effect. See QCALRFLG
 ba05.mpr:     0.00              --     Not in effect. See QCALRFLG
 ba06.mpr:     0.00              --     Not in effect. See QCALRFLG
 ba07.mpr:     0.00              --     Copied from ba06.mpr
 ba08.mpr:     0.00              --     Copied from ba07.mpr
 ba09.mpr:     0.00              --     Copied from ba08.mpr
 ba10.mpr:     0.00              --     Copied from ba09.mpr
 ba11.mpr:     0.00              --     Copied from ba10.mpr
 ba12.mpr:     0.00              --     Copied from ba11.mpr
```

DESCRIPTION

This parameter is the proportion of net income above a given threshold (QAXTD) which will be deducted from the non-refundable age tax credit amount (QAXM).

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable age tax credit "be subject to an income test which would target the assistance to seniors with low or modest incomes." Individual seniors with incomes above the threshold of $26,000 would have the amount of the age credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqatc, QAXTD, QAXPI.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.15	--	Quebec Income Tax Return, Calculation Grid
ba97.mpr:	0.15	0.0%	Quebec Income Tax Return, Calculation Grid
ba98.mpr:	0.00	--	No longer in effect. See QCALRFLG.

```
ba99.mpr:      0.00           --    Not in effect.  See QCALRFLG
ba00.mpr:      0.00           --    Not in effect. See QCALRFLG
ba01.mpr:      0.00           --    Not in effect. See QCALRFLG
ba02.mpr:      0.00           --    Not in effect. See QCALRFLG
ba03.mpr:      0.00           --    Not in effect. See QCALRFLG
ba04.mpr:      0.00           --    Not in effect. See QCALRFLG
ba05.mpr:      0.00           --    Not in effect. See QCALRFLG
ba06.mpr:      0.00           --    Not in effect. See QCALRFLG
ba07.mpr:      0.00           --    Copied from ba06.mpr
ba08.mpr:      0.00           --    Copied from ba07.mpr
ba09.mpr:      0.00           --    Copied from ba08.mpr
ba10.mpr:      0.00           --    Copied from ba09.mpr
ba11.mpr:      0.00           --    Copied from ba10.mpr
ba12.mpr:      0.00           --    Copied from ba11.mpr
```

QAXTD   Quebec age exemption income turn down

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter.

Legislation relating to this parameter was introduced in the 1996 Provincial Budget which proposed that the non-refundable age tax credit "be subject to an income test which would target the assistance to seniors with low or modest incomes." Individual seniors with incomes above the threshold of $26,000 would have the amount of the age credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqatc, QAXRR, QAXPI

CROSS REFERENCE

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	26000.00	--	Quebec Income Tax Return, Calculation Grid
ba97.mpr:	26000.00	0.0%	Quebec Income Tax Return, Calculation Grid
ba98.mpr:	0.00	--	No longer in effect. See QCALRFLG.
ba99.mpr:	0.00	--	Not in effect. See QCALRFLG
ba00.mpr:	0.00	--	Not in effect. See QCALRFLG
ba01.mpr:	0.00	--	Not in effect. See QCALRFLG
ba02.mpr:	0.00	--	Not in effect. See QCALRFLG
ba03.mpr:	0.00	--	Not in effect. See QCALRFLG
ba04.mpr:	0.00	--	Not in effect. See QCALRFLG
ba05.mpr:	0.00	--	Not in effect. See QCALRFLG
ba06.mpr:	0.00	--	Not in effect. See QCALRFLG
ba07.mpr:	0.00	--	Grown from ba06.mpr using DEFAULT=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using DEFAULT=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using DEFAULT=1.0000

QBXM   Quebec basic personal exemption/amount

DESCRIPTION

In calculating taxable income for Quebec Provincial Income Tax, all Quebec filers receive
the value of QBXM as the basic personal exemption.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)
txqccea   Compute child care expense allowance (Quebec)
txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     5530.00        --     Quebec Income Tax 1991 -
                             Line 360
 ba92.mpr:     5780.00       4.5%    Quebec Income Tax 1992 -
                             Line 360
 ba93.mpr:     5900.00       2.1%    Quebec Income Tax 1993 -
                             Line 360
 ba94.mpr:     5900.00       0.0%    Quebec Income Tax 1994 -
                             Line 360
 ba95.mpr:     5900.00       0.0%    Quebec Income Tax 1995 -
                             Line 360
 ba96.mpr:     5900.00       0.0%    Quebec Income Tax 1996 -
                             Line 360
 ba97.mpr:     5900.00       0.0%    Quebec Income Tax 1997 -
                             Line 360
 ba98.mpr:     5900.00       0.0%    Quebec Income Tax 1998 -
                             Line 360
 ba99.mpr:     5900.00       0.0%    Quebec Income Tax 1999 -
                             Line 360
 ba00.mpr:     5900.00       0.0%    Quebec Income Tax 2000 -
                             Line 360
 ba01.mpr:     5900.00       0.0%    Quebec Income Tax 2001 -
                             Line 360
 ba02.mpr:     6060.00       2.7%    Quebec Income Tax 2002 -
                             Line 360
 ba03.mpr:     6150.00       1.5%    Quebec Income Tax 2003 -
                             Line 360
```

```
   ba04.mpr:      6275.00      2.0%   Quebec Income Tax 2004 -
                                      Line 360
   ba05.mpr:      6365.00      1.4%   Quebec Income Tax 2005 -
                                      Line 350
   ba06.mpr:      6520.00      2.4%   Quebec Income Tax 2006 -
                                      Line 350
   ba07.mpr:      6650.00      2.0%   Quebec Ministry of Finance
   ba08.mpr:     10215.00     53.6%   Quebec Budget May 2007,
                                      section A.2
   ba09.mpr:     10425.54      2.1%   Grown from ba08.mpr using
                                      CPIQU=1.020611
   ba10.mpr:     10636.07      2.0%   Grown from ba09.mpr using
                                      CPIQU=1.020194
   ba11.mpr:     10846.61      2.0%   Grown from ba10.mpr using
                                      CPIQU=1.019795
   ba12.mpr:     11064.94      2.0%   Grown from ba11.mpr using
                                      CPIQU=1.020129
```

QCAFLAG   Quebec Child Assistance refundable tax credit flag

DESCRIPTION

This flag activates the Quebec Child Assistance Program. The Child Assistance Program, announced in the 2004 Quebec Budget, is designed to replace and enhance the Quebec family allowance, the non-refundable tax credit for children and the tax reduction for families. Beginning in 2005, families will receive a child assistance payment in the form of a non-taxable refundable tax credit. It is a universal program for tax filers.

When this flag is set to 1, a couple with children can receive a maximum amount QCAMAX depending on the number of kids in the family. In the case of a single parent family, QCASPMAX will be added to the amount granted to a couple. The Child Assistance amount will be reduced on the basis of family income. For couples with children, benefits start to be reduced at family income of QCATDC by the reduction rate QCARR. For single parent families, benefits are reduced by QCARR when family income exceeds QCATDS. The minimum amount families can receive (QCAMIN) is based on the number of children. The minimum amount which single parents can add to the minimum amounts per child is QCASPMIN.

When this program is activated, the family tax reduction is turned off (QFTRFLAG set to 0), the Quebec Family Allowance Tax Credit is turned off (QFATCOPT set to 3) and the Quebec dependent child tax credits are set to 0 (QYCXM1 and QYCXM2). The dependent children tax credits will be enhanced as a result of the universal Child Assistance. See QPSXM, QDTCNCA1 and QDTCNCA2 for more information.

The calculated amount of the Child Assistance payment is held in imqca, which is added to the amount of refundable tax credits, imptc.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqccea	Compute child care expense allowance (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	1	--	Quebec Régie des Rentes
ba06.mpr:	1	--	Quebec Ministry of Finance
ba07.mpr:	1	--	Quebec Régie des Rentes
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

QCALRFLG   Quebec combined age, living alone retirement credit

DESCRIPTION

When QCALRFLG is set to 1, the combined age, living alone, and retirement credit is
activated (imqcalr). This credit replaces the age credit (imqatc), retirement credit (imqritc)
and living alone credit (imqlatc).

See imqcalr for a more detailed description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	1	--	Quebec Tax Form, 1998
ba99.mpr:	1	--	Quebec Income Tax 1999 – Schedule B
ba00.mpr:	1	--	Quebec Income Tax 2000 – Schedule B
ba01.mpr:	1	--	Quebec Income Tax 2001 – Schedule B
ba02.mpr:	1	--	Quebec Income Tax 2002 – Schedule B

```
ba03.mpr:      1                  --    Quebec Income Tax 2003 -
                                        Schedule B(B)
ba04.mpr:      1                  --    Quebec Income Tax 2004 -
                                        Schedule B
ba05.mpr:      1                  --    Quebec Income Tax 2005 -
                                        Schedule B
ba06.mpr:      1                  --    Quebec Income Tax 2006 -
                                        Schedule B
ba07.mpr:      1                  --    Copied from ba06.mpr
ba08.mpr:      1                  --    Copied from ba07.mpr
ba09.mpr:      1                  --    Copied from ba08.mpr
ba10.mpr:      1                  --    Copied from ba09.mpr
ba11.mpr:      1                  --    Copied from ba10.mpr
ba12.mpr:      1                  --    Copied from ba11.mpr
```

QCAMAX   Quebec Child Assistance Maximum [number of children]

DESCRIPTION

Under the Quebec Child Assistance Program, this parameter represents the maximum amount
per child in the family. The maximum amount for the 5th and each subsequent child is the
same as the maximum for the 4th child in the family. The maximum amount of the child
assistance based on the number of children, plus the additional credit amount for single
parent families may be reduced if the family income exceeds the income turndown, which is
QCATDC for couples and QCATDS for single parent families. See QCAFLAG for more
information on the Child Assistance Program.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Source	
ba91.mpr:	4	[Rows]	Not in effect

```
        0.00
        0.00
        0.00
        0.00
ba92.mpr:                      [Same]   Not in effect
ba93.mpr:                      [Same]   Not in effect
ba94.mpr:                      [Same]   Not in effect
ba95.mpr:                      [Same]   Not in effect
ba96.mpr:                      [Same]   Not in effect
ba97.mpr:                      [Same]   Not in effect
ba98.mpr:                      [Same]   Not in effect
ba99.mpr:                      [Same]   Not in effect
ba00.mpr:                      [Same]   Not in effect
ba01.mpr:                      [Same]   Not in effect
ba02.mpr:                      [Same]   Not in effect
ba03.mpr:                      [Same]   Not in effect
ba04.mpr:                      [Same]   Not in effect
ba05.mpr:      4               [Rows]   Quebec Régie des Rentes -
                                        Child Assistance 2005 tables
     2000.00        --
     1000.00        --
     1000.00        --
     1500.00        --
ba06.mpr:      4               [Rows]   Quebec Ministry of Finance
     2049.00       2.4%
     1024.00       2.4%
     1024.00       2.4%
     1536.00       2.4%
ba07.mpr:      4               [Rows]   Quebec Régie des Rentes
     2091.00       2.0%
     1045.00       2.1%
     1045.00       2.1%
     1567.00       2.0%
ba08.mpr:      4               [Rows]   Grown from ba07.mpr using
                                        CPIQU=1.020249
     2133.34       2.0%
     1066.16       2.0%
     1066.16       2.0%
     1598.73       2.0%
ba09.mpr:      4               [Rows]   Grown from ba08.mpr using
                                        CPIQU=1.020611
     2177.31       2.1%
     1088.13       2.1%
     1088.13       2.1%
     1631.68       2.1%
ba10.mpr:      4               [Rows]   Grown from ba09.mpr using
                                        CPIQU=1.020194
```

```
     2221.28        2.0%
     1110.10        2.0%
     1110.10        2.0%
     1664.63        2.0%
 ba11.mpr:    4             [Rows]   Grown from ba10.mpr using
                            CPIQU=1.019795
     2265.25        2.0%
     1132.07        2.0%
     1132.07        2.0%
     1697.58        2.0%
 ba12.mpr:    4             [Rows]   Grown from ba11.mpr using
                            CPIQU=1.020129
     2310.85        2.0%
     1154.86        2.0%
     1154.86        2.0%
     1731.75        2.0%
```

QCAMIN   Quebec Child Assistance Minimum [number of children]

DESCRIPTION

Under the Quebec Child Assistance Program, this parameter represents the minimum amount per child in the family. The minimum amount for the 5th and each subsequent child is the same as the minimum for the 4th child in the family. The minimum child assistance for a family with 2 children would be equal to the minimum amount for the 1st child plus the minimum amount for the second child, plus the minimum amount for a single parent family (QCASPMIN) if applicable. See QCAFLAG for more information on the Child Assistance Program.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Source	
ba91.mpr:	4	[Rows]	Not in effect
0.00			
0.00			
0.00			
0.00			
ba92.mpr:		[Same]	Not in effect
ba93.mpr:		[Same]	Not in effect
ba94.mpr:		[Same]	Not in effect
ba95.mpr:		[Same]	Not in effect
ba96.mpr:		[Same]	Not in effect
ba97.mpr:		[Same]	Not in effect
ba98.mpr:		[Same]	Not in effect
ba99.mpr:		[Same]	Not in effect
ba00.mpr:		[Same]	Not in effect
ba01.mpr:		[Same]	Not in effect
ba02.mpr:		[Same]	Not in effect
ba03.mpr:		[Same]	Not in effect
ba04.mpr:		[Same]	Not in effect
ba05.mpr:	4	[Rows]	Quebec Régie des Rentes – Child Assistance 2005 tables
561.00	--		
517.00	--		
517.00	--		
517.00	--		
ba06.mpr:	4	[Rows]	Quebec Ministry of Finance
575.00	2.5%		
530.00	2.5%		
530.00	2.5%		
530.00	2.5%		
ba07.mpr:	4	[Rows]	Quebec Régie des Rentes
587.00	2.1%		
541.00	2.1%		
541.00	2.1%		
541.00	2.1%		
ba08.mpr:	4	[Rows]	Grown from ba07.mpr using CPIQU=1.020249
598.89	2.0%		
551.95	2.0%		
551.95	2.0%		
551.95	2.0%		

```
    ba09.mpr:    4              [Rows]   Grown from ba08.mpr using
                                         CPIQU=1.020611
       611.23       2.1%
       563.33       2.1%
       563.33       2.1%
       563.33       2.1%
    ba10.mpr:    4              [Rows]   Grown from ba09.mpr using
                                         CPIQU=1.020194
       623.57       2.0%
       574.71       2.0%
       574.71       2.0%
       574.71       2.0%
    ba11.mpr:    4              [Rows]   Grown from ba10.mpr using
                                         CPIQU=1.019795
       635.91       2.0%
       586.09       2.0%
       586.09       2.0%
       586.09       2.0%
    ba12.mpr:    4              [Rows]   Grown from ba11.mpr using
                                         CPIQU=1.020129
       648.71       2.0%
       597.89       2.0%
       597.89       2.0%
       597.89       2.0%
```

QCAPAMTX QAMTX taxable capital ratio

DESCRIPTION

This is the inclusion factor of an amount of capital in the income definition of the Quebec Alternative Minimum Tax.

See QAMTXFLG for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	6.67	--	Quebec Income Tax Return, 1991, work chart 428 and form TP-776.42
ba92.mpr:	6.67	0.0%	Quebec Income Tax Return, 1992, work chart 428 and form TP-776.42
ba93.mpr:	6.67	0.0%	Quebec Income Tax Return, 1993, work chart 428 and form TP-776.42
ba94.mpr:	3.00	-55.0%	Quebec Income Tax Return, 1994, work chart 428 and form TP-776.42
ba95.mpr:	3.00	0.0%	Quebec Income Tax Return, 1995, work chart 428 and form TP-776.42
ba96.mpr:	3.00	0.0%	Quebec Income Tax Return, 1996, work chart 428 and form TP-776.42
ba97.mpr:	3.00	0.0%	Quebec Income Tax Return, 1997, work chart 428 and form TP-776.42
ba98.mpr:	3.00	0.0%	Quebec Income Tax 1998 - Work Chart & Line 428
ba99.mpr:	3.00	0.0%	Quebec Income Tax 1999 - Work Chart & Line 428
ba00.mpr:	3.00	0.0%	Quebec Income Tax 2000 - Form TP-776.42
ba01.mpr:	2.50	-16.7%	Quebec Income Tax 2001 - Work Chart & Line 428
ba02.mpr:	2.50	0.0%	Quebec Income Tax 2002 - Work Chart & Line 428
ba03.mpr:	2.50	0.0%	Quebec Income Tax 2003 - Work Chart & Line 428
ba04.mpr:	2.00	-20.0%	Quebec Income Tax 2004 - Work Chart & Line 441
ba05.mpr:	2.00	0.0%	Quebec Income Tax 2005 - Work Chart & Line 432
ba06.mpr:	2.00	0.0%	Quebec Income Tax 2006 - Form TP-776.42-V
ba07.mpr:	2.00	0.0%	Copied from ba06.mpr

```
ba08.mpr:    2.00            0.0%   Copied from ba07.mpr
ba09.mpr:    2.00            0.0%   Copied from ba08.mpr
ba10.mpr:    2.00            0.0%   Copied from ba09.mpr
ba11.mpr:    2.00            0.0%   Copied from ba10.mpr
ba12.mpr:    2.00            0.0%   Copied from ba11.mpr
```

QCAPGIR   Quebec capital gains inclusion rate

DESCRIPTION

The proportion of capital gains included in taxable income in calculating total income for
Quebec Provincial Income Tax.

CROSS REFERENCE

Function   **Description**

txqinet   Compute net income (Quebec)
txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.75000          --    Quebec Income Tax 1991 –
                                 Attachment G & Line 844
 ba92.mpr:    0.75000        0.0%   Quebec Income Tax 1992 –
                                 Attachment G & Line 844
 ba93.mpr:    0.75000        0.0%   Quebec Income Tax 1993 –
                                 Attachment G & Line 844
 ba94.mpr:    0.75000        0.0%   Quebec Income Tax 1994 –
                                 Attachment G & Line 844
 ba95.mpr:    0.75000        0.0%   Quebec Income Tax 1995 –
                                 Attachment G & Line 836
 ba96.mpr:    0.75000        0.0%   Quebec Income Tax 1996 –
                                 Attachment G & Line 833
 ba97.mpr:    0.75000        0.0%   Quebec Income Tax 1997 –
                                 Attachment G & Line 835
```

```
ba98.mpr:     0.75000      0.0%   Quebec Income Tax 1998 -
                                  Attachment G & Line 835
ba99.mpr:     0.75000      0.0%   Quebec Income Tax 1999 -
                                  Attachment G & Line 139
ba00.mpr:     0.66667    -11.1%   Quebec Income Tax 2000 -
                                  Schedule G & Line 139
ba01.mpr:     0.50000    -25.0%   Quebec Income Tax 2001 -
                                  Schedule G & Line 139
ba02.mpr:     0.50000      0.0%   Quebec Income Tax 2002 -
                                  Schedule G & Line 139
ba03.mpr:     0.50000      0.0%   Quebec Income Tax 2003 -
                                  Schedule G & Line 139
ba04.mpr:     0.50000      0.0%   Quebec Income Tax 2004 -
                                  Schedule G & Line 139
ba05.mpr:     0.50000      0.0%   Quebec Income Tax 2005 -
                                  Schedule G & Line 139
ba06.mpr:     0.50000      0.0%   Quebec Income Tax 2006 -
                                  Schedule G & Line 139
ba07.mpr:     0.50000      0.0%   Copied from ba06.mpr
ba08.mpr:     0.50000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.50000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.50000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.50000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.50000      0.0%   Copied from ba11.mpr
```

QCARR   Quebec Child Assistance Reduction Rate

DESCRIPTION

Under the Quebec Child Assistance Program, this parameter represents the reduction rate that is applied to the child assistance and single parent additional amount, if applicable, when family income exceeds the turndown. The family income turndown for couples is QCATDC and for single parents, it is QCATDS. See QCAFLAG for more information on the Child Assistance Program.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.04000	--	Quebec Régie des Rentes - Child Assistance 2005 tables
ba06.mpr:	0.04000	0.0%	Quebec Finance - Information Bulletin 2005-7, p. 8
ba07.mpr:	0.04000	0.0%	Quebec Régie des Rentes
ba08.mpr:	0.04000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.04000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.04000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.04000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.04000	0.0%	Copied from ba11.mpr

QCASPMAX   Quebec Child Assistance Maximum Single Parent additional credit

DESCRIPTION

Under the Quebec Child Assistance Program, this parameter represents the maximum amount
to be added to the child assistance amount for eligible single parent families.   Eligible
single parents with family income above QCATDS will see their Child Assistance payment
reduced by the reduction rate QCARR. The minimum single parent amount is QCASPMIN.
See QCAFLAG for more information on the Child Assistance Program.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	700.00	--	Quebec Régie des Rentes – Child Assistance 2005 tables
ba06.mpr:	717.00	2.4%	Quebec Ministry of Finance
ba07.mpr:	732.00	2.1%	Quebec Régie des Rentes
ba08.mpr:	746.82	2.0%	Grown from ba07.mpr using CPIQU=1.020249
ba09.mpr:	762.21	2.1%	Grown from ba08.mpr using CPIQU=1.020611
ba10.mpr:	777.60	2.0%	Grown from ba09.mpr using CPIQU=1.020194
ba11.mpr:	792.99	2.0%	Grown from ba10.mpr using CPIQU=1.019795
ba12.mpr:	808.95	2.0%	Grown from ba11.mpr using CPIQU=1.020129

QCASPMIN   Quebec Child Assistance Minimum Single Parent additional credit

DESCRIPTION

Under the Quebec Child Assistance Program, this parameter represents the minimum amount to be added to the child assistance amount for eligible single parent families.   Eligible single parents with family income above QCATDS will see their Child Assistance payment reduced by the reduction rate QCARR. The maximum single parent amount is QCASPMAX. See QCAFLAG for more information on the Child Assistance Program.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	280.00	--	Quebec Régie des Rentes – Child Assistance 2005 tables
ba06.mpr:	287.00	2.5%	Quebec Ministry of Finance
ba07.mpr:	293.00	2.1%	Quebec Régie des Rentes

```
ba08.mpr:     298.93      2.0%   Grown from ba07.mpr using
                                 CPIQU=1.020249
ba09.mpr:     305.09      2.1%   Grown from ba08.mpr using
                                 CPIQU=1.020611
ba10.mpr:     311.25      2.0%   Grown from ba09.mpr using
                                 CPIQU=1.020194
ba11.mpr:     317.41      2.0%   Grown from ba10.mpr using
                                 CPIQU=1.019795
ba12.mpr:     323.80      2.0%   Grown from ba11.mpr using
                                 CPIQU=1.020129
```

QCATDC   Quebec Child Assistance Income Turndown for couples

DESCRIPTION

Under the Quebec Child Assistance Program, this parameter represents the family income
turndown for couples. Eligible couples with family income above this amount will see their
Child Assistance payment reduced by the reduction rate QCARR. See QCAFLAG for more
information on the Child Assistance Program.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect

```
ba99.mpr:      0.00           --    Not in effect
ba00.mpr:      0.00           --    Not in effect
ba01.mpr:      0.00           --    Not in effect
ba02.mpr:      0.00           --    Not in effect
ba03.mpr:      0.00           --    Not in effect
ba04.mpr:      0.00           --    Not in effect
ba05.mpr:      42800.00       --    Quebec Régie des Rentes -
                               Child Assistance 2005 tables
ba06.mpr:      43094.00      0.7%   Quebec Finance - Information
                               Bulletin 2005-7, p. 8
ba07.mpr:      43437.00      0.8%   Quebec Régie des Rentes
ba08.mpr:      44316.56      2.0%   Grown from ba07.mpr using
                               CPIQU=1.020249
ba09.mpr:      45229.97      2.1%   Grown from ba08.mpr using
                               CPIQU=1.020611
ba10.mpr:      46143.34      2.0%   Grown from ba09.mpr using
                               CPIQU=1.020194
ba11.mpr:      47056.75      2.0%   Grown from ba10.mpr using
                               CPIQU=1.019795
ba12.mpr:      48003.96      2.0%   Grown from ba11.mpr using
                               CPIQU=1.020129
```

QCATDS   Quebec Child Assistance Income Turndown for single parents

DESCRIPTION

Under the Quebec Child Assistance Program, this parameter represents the family income
turndown for single parents with children. Eligible single parents with family income above
this amount will see their Child Assistance payment reduced by the reduction rate QCARR.
See QCAFLAG for more information on the Child Assistance Program.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	31600.00	--	Quebec Régie des Rentes - Child Assistance 2005 tables
ba06.mpr:	31680.00	0.3%	Quebec Finance - Information Bulletin 2005-7, p. 8
ba07.mpr:	31832.00	0.5%	Quebec Régie des Rentes
ba08.mpr:	32476.57	2.0%	Grown from ba07.mpr using CPIQU=1.020249
ba09.mpr:	33145.94	2.1%	Grown from ba08.mpr using CPIQU=1.020611
ba10.mpr:	33815.29	2.0%	Grown from ba09.mpr using CPIQU=1.020194
ba11.mpr:	34484.66	2.0%	Grown from ba10.mpr using CPIQU=1.019795
ba12.mpr:	35178.80	2.0%	Grown from ba11.mpr using CPIQU=1.020129

QCBC1   Quebec Child benefit for 1st child

DESCRIPTION

In Quebec, the federal Child Tax Benefit program entitlements are based on the number of children and the ages of children. This parameter represents the basic entitlement with respect to the first (eldest) child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also QCBC2, QCBC3 and QCBCS.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	868.92	--	red book 1993, D.5
ba93.mpr:	868.92	0.0%	red book 1993, D.5
ba94.mpr:	868.92	0.0%	Redbook, 1996 Edition, p. D5
ba95.mpr:	868.92	0.0%	Redbook, 1996 Edition, p. D5
ba96.mpr:	868.92	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	868.92	0.0%	Redbook, 1996 Edition, p. D5
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using CPIM3=1.000000

```
ba09.mpr:      0.00              --      Grown from ba08.mpr using
                                         CPIM3=1.000000
ba10.mpr:      0.00              --      Grown from ba09.mpr using
                                         CPIM3=1.000000
ba11.mpr:      0.00              --      Grown from ba10.mpr using
                                         CPIM3=1.000000
ba12.mpr:      0.00              --      Grown from ba11.mpr using
                                         CPIM3=1.000000
```

QCBC1P Quebec Child benefit for 1st child for 1st half of year

DESCRIPTION

In Quebec, the federal Child Tax Benefit program entitlements are based on the number of children and the ages of children. This parameter represents the basic entitlement with respect to the first (eldest) child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also QCBC2P, QCBC3P and QCBCSP.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect

```
ba93.mpr:      868.92          --      red book 1993, D.5
ba94.mpr:      868.92         0.0%    Redbook, 1993 Edition, p. D5
ba95.mpr:      868.92         0.0%    Redbook, 1996 Edition, p. D5
ba96.mpr:      868.92         0.0%    Redbook, 1996 Edition, p. D5
ba97.mpr:      868.92         0.0%    Redbook, 1996 Edition, p. D5
ba98.mpr:      868.92         0.0%    Redbook, 1996 Edition, p. D5
ba99.mpr:        0.00          --      Not in effect
ba00.mpr:        0.00          --      Not in effect
ba01.mpr:        0.00          --      Not in effect
ba02.mpr:        0.00          --      Not in effect
ba03.mpr:        0.00          --      Not in effect
ba04.mpr:        0.00          --      Not in effect
ba05.mpr:        0.00          --      Not in effect
ba06.mpr:        0.00          --      Not in effect
ba07.mpr:        0.00          --      Not in effect
ba08.mpr:        0.00          --      Grown from ba07.mpr using
                                      CPIM3LAG=1.000000
ba09.mpr:        0.00          --      Grown from ba08.mpr using
                                      CPIM3LAG=1.000000
ba10.mpr:        0.00          --      Grown from ba09.mpr using
                                      CPIM3LAG=1.000000
ba11.mpr:        0.00          --      Grown from ba10.mpr using
                                      CPIM3LAG=1.000000
ba12.mpr:        0.00          --      Grown from ba11.mpr using
                                      CPIM3LAG=1.000000
```

QCBC2   Quebec Child benefit for 2nd child

DESCRIPTION

In Quebec, the federal Child Tax Benefit program entitlements are based on the number of children and the ages of children. This parameter represents the basic entitlement with respect to the second (second eldest) child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also QCBC1, QCBC3 and QCBCS.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00               --    not in effect
 ba92.mpr:    999.96             --    red book 1993, D.5
 ba93.mpr:    999.96          0.0%   red book 1993, D.5
 ba94.mpr:    999.96          0.0%   Redbook, 1996 Edition, p. D5
 ba95.mpr:    999.96          0.0%   Redbook, 1996 Edition, p. D5
 ba96.mpr:    999.96          0.0%   Redbook, 1996 Edition, p. D5
 ba97.mpr:    999.96          0.0%   Redbook, 1996 Edition, p. D5
 ba98.mpr:    0.00               --    Not in effect
 ba99.mpr:    0.00               --    Not in effect
 ba00.mpr:    0.00               --    Not in effect
 ba01.mpr:    0.00               --    Not in effect
 ba02.mpr:    0.00               --    Not in effect
 ba03.mpr:    0.00               --    Not in effect
 ba04.mpr:    0.00               --    Not in effect
 ba05.mpr:    0.00               --    Not in effect
 ba06.mpr:    0.00               --    Not in effect
 ba07.mpr:    0.00               --    Not in effect
 ba08.mpr:    0.00               --    Grown from ba07.mpr using
                         CPIM3=1.000000
 ba09.mpr:    0.00               --    Grown from ba08.mpr using
                         CPIM3=1.000000
 ba10.mpr:    0.00               --    Grown from ba09.mpr using
                         CPIM3=1.000000
 ba11.mpr:    0.00               --    Grown from ba10.mpr using
                         CPIM3=1.000000
 ba12.mpr:    0.00               --    Grown from ba11.mpr using
                         CPIM3=1.000000
```

DESCRIPTION

In Quebec, the federal Child Tax Benefit program entitlements are based on the number of children and the ages of children. This parameter represents the basic entitlement with respect to the second (second eldest) child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also QCBC1P, QCBC3P and QCBCSP.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	999.96	--	red book 1993, D.5
ba94.mpr:	999.96	0.0%	Redbook, 1993 Edition, p. D5
ba95.mpr:	999.96	0.0%	Redbook, 1996 Edition, p. D5
ba96.mpr:	999.96	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	999.96	0.0%	Redbook, 1996 Edition, p. D5
ba98.mpr:	999.96	0.0%	Redbook, 1996 Edition, p. D5
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect

```
ba02.mpr:      0.00             --      Not in effect
ba03.mpr:      0.00             --      Not in effect
ba04.mpr:      0.00             --      Not in effect
ba05.mpr:      0.00             --      Not in effect
ba06.mpr:      0.00             --      Not in effect
ba07.mpr:      0.00             --      Not in effect
ba08.mpr:      0.00             --      Grown from ba07.mpr using
                            CPIM3LAG=1.000000
ba09.mpr:      0.00             --      Grown from ba08.mpr using
                            CPIM3LAG=1.000000
ba10.mpr:      0.00             --      Grown from ba09.mpr using
                            CPIM3LAG=1.000000
ba11.mpr:      0.00             --      Grown from ba10.mpr using
                            CPIM3LAG=1.000000
ba12.mpr:      0.00             --      Grown from ba11.mpr using
                            CPIM3LAG=1.000000
```

QCBC3   Quebec Child benefit for 3rd child

DESCRIPTION

In Quebec, the federal Child Tax Benefit program entitlements are based on the number of children and the ages of children. This parameter represents the basic entitlement with respect to the third and subsequent children in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also QCBC1, QCBC2 and QCBCS.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	1596.96	--	red book 1993, D.5
ba93.mpr:	1596.96	0.0%	red book 1993, D.5
ba94.mpr:	1596.96	0.0%	Redbook, 1996 Edition, p. D5
ba95.mpr:	1596.96	0.0%	Redbook, 1996 Edition, p. D5
ba96.mpr:	1596.96	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	1596.96	0.0%	Redbook, 1996 Edition, p. D5
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using CPIM3=1.000000
ba09.mpr:	0.00	--	Grown from ba08.mpr using CPIM3=1.000000
ba10.mpr:	0.00	--	Grown from ba09.mpr using CPIM3=1.000000
ba11.mpr:	0.00	--	Grown from ba10.mpr using CPIM3=1.000000
ba12.mpr:	0.00	--	Grown from ba11.mpr using CPIM3=1.000000

QCBC3P   Quebec Child benefit for 3rd child for 1st half of year

DESCRIPTION

In Quebec, the federal Child Tax Benefit program entitlements are based on the number of children and the ages of children. This parameter represents the basic entitlement with respect to the third and subsequent children in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the

year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also QCBC1P, QCBC2P and QCBCSP.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	1596.96	--	red book 1993, D.5
ba94.mpr:	1596.96	0.0%	Redbook, 1993 Edition, p. D5
ba95.mpr:	1596.96	0.0%	Redbook, 1996 Edition, p. D5
ba96.mpr:	1596.96	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	1596.96	0.0%	Redbook, 1996 Edition, p. D5
ba98.mpr:	1596.96	0.0%	Redbook, 1996 Edition, p. D5
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using CPIM3LAG=1.000000
ba09.mpr:	0.00	--	Grown from ba08.mpr using CPIM3LAG=1.000000
ba10.mpr:	0.00	--	Grown from ba09.mpr using CPIM3LAG=1.000000

```
      ba11.mpr:     0.00              --      Grown from ba10.mpr using
                                      CPIM3LAG=1.000000
      ba12.mpr:     0.00              --      Grown from ba11.mpr using
                                      CPIM3LAG=1.000000
```

QCBCFLG   Quebec Child benefit flag for Quebec calculation methodology

DESCRIPTION

When this flag is activated, Quebec has a specialized Child Tax Benefit system in place, which takes into account the number and ages of the children. If this flag is set to 0, the federal basic amount per child is used.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Redbook
ba93.mpr:	1	--	Redbook
ba94.mpr:	1	--	Redbook
ba95.mpr:	1	--	Redbook
ba96.mpr:	1	--	Redbook
ba97.mpr:	1	--	Redbook

```
ba98.mpr:     0              --     Redbook 1998
ba99.mpr:     0              --     Child Tax Benefit
                        regulations
ba00.mpr:     0              --     Not in effect
ba01.mpr:     0              --     Child Tax Benefit
                        regulations
ba02.mpr:     0              --     Child Tax Benefit
                        regulations
ba03.mpr:     0              --     Child Tax Benefit
                        regulations
ba04.mpr:     0              --     Child Tax Benefit
                        regulations
ba05.mpr:     0              --     Child Tax Benefit
                        regulations
ba06.mpr:     0              --     Not in effect
ba07.mpr:     0              --     Not in effect
ba08.mpr:     0              --     Copied from ba07.mpr
ba09.mpr:     0              --     Copied from ba08.mpr
ba10.mpr:     0              --     Copied from ba09.mpr
ba11.mpr:     0              --     Copied from ba10.mpr
ba12.mpr:     0              --     Copied from ba11.mpr
```

QCBCFLGP   Quebec Child benefit flag for Quebec calculation methodology for 1st half of year

DESCRIPTION

When this flag is activated, Quebec has a specialized Child Tax Benefit system in place, which takes into account the number and ages of the children. If this flag is set to 0, the federal basic amount per child is used.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	1	--	User option
ba94.mpr:	1	--	User option
ba95.mpr:	1	--	User option
ba96.mpr:	1	--	User option
ba97.mpr:	1	--	User option
ba98.mpr:	1	--	User option
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	0	--	Not in effect
ba07.mpr:	0	--	Not in effect
ba08.mpr:	0	--	Copied from ba07.mpr
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

DESCRIPTION

In Quebec, the federal Child Tax Benefit program entitlements are based on the number of children and the ages of children. This parameter represents the supplementary entitlement given with respect to each child between the ages of 12-17.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also QCBC1, QCBC2, and QCBC3.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	102.96	--	red book 1993, D.5
ba93.mpr:	102.96	0.0%	red book 1993, D.5
ba94.mpr:	102.96	0.0%	Redbook, 1996 Edition, p. D5
ba95.mpr:	102.96	0.0%	Redbook, 1996 Edition, p. D5
ba96.mpr:	102.96	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	102.96	0.0%	Redbook, 1996 Edition, p. D5
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect

```
ba01.mpr:      0.00              --     Not in effect
ba02.mpr:      0.00              --     Not in effect
ba03.mpr:      0.00              --     Not in effect
ba04.mpr:      0.00              --     Not in effect
ba05.mpr:      0.00              --     Not in effect
ba06.mpr:      0.00              --     Not in effect
ba07.mpr:      0.00              --     Not in effect
ba08.mpr:      0.00              --     Grown from ba07.mpr using
                                 CPIM3=1.000000
ba09.mpr:      0.00              --      Grown from ba08.mpr using
                                 CPIM3=1.000000
ba10.mpr:      0.00               --     Grown from ba09.mpr using
                                 CPIM3=1.000000
ba11.mpr:      0.00               --     Grown from ba10.mpr using
                                 CPIM3=1.000000
ba12.mpr:      0.00               --     Grown from ba11.mpr using
                                 CPIM3=1.000000
```

QCBCSP Quebec Child benefit supplement child aged 12- 17 for 1st half of year

DESCRIPTION

In Quebec, the federal Child Tax Benefit program entitlements are based on the number of
children and the ages of children. This parameter represents the supplementary entitlement
given with respect to each child between the ages of 12-17.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

See also QCBC1P, QCBC2P, and QCBC3P.

CROSS REFERENCE

Function   **Description**

txctc   Compute child tax credit

VALUES

QCCEAOLD   Quebec CCEA old child limit

DESCRIPTION

This value is used to calculate the Quebec child care expenses allowed (imqccea) associated with "old" children.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)
txqccea   Compute child care expense allowance (Quebec)

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 2200.00   --   Quebec Income Tax 1991 –
                                         Attachment C(C) Line 618
 ba92.mpr: 2300.00   4.5%   Quebec Income Tax 1992 –
                                         Attachment C(C) Line 618
 ba93.mpr: 3000.00   30.4%   Quebec Income Tax 1993 –
                                         Attachment C(C) & Line 622
 ba94.mpr: 3000.00   0.0%   Quebec Income Tax 1994 –
                                         Attachment C(C) & Line 616
 ba95.mpr: 3000.00   0.0%   Quebec Income Tax 1995 –
                                         Attachment C(C) & Line 618
 ba96.mpr: 3000.00   0.0%   Quebec Income Tax 1996 –
                                         Attachment C(C) & Line 617
 ba97.mpr: 3000.00   0.0%   Quebec Income Tax 1997 –
                                         Attachment C(C) & Line 619
 ba98.mpr: 3000.00   0.0%   Quebec Income Tax 1998 –
                                         Attachment C(C)
 ba99.mpr: 4000.00   33.3%   Quebec Income Tax 1999 –
                                         Schedule C(C)
 ba00.mpr: 4000.00   0.0%   Quebec Income Tax 2000 –
                                         Schedule C(C)
 ba01.mpr: 4000.00   0.0%   Quebec Income Tax 2001 –
                                         Schedule C(C)
 ba02.mpr: 4000.00   0.0%   Quebec Income Tax 2002 –
                                         Schedule C(C)
 ba03.mpr: 4000.00   0.0%   Quebec Income Tax 2003 –
                                         Schedule C(C)
 ba04.mpr: 4000.00   0.0%   Quebec Income Tax 2004 –
                                         Schedule C(C)
 ba05.mpr: 4000.00   0.0%   Quebec Income Tax 2005 –
                                         Schedule C(C)

```
ba06.mpr:     4000.00      0.0%   Quebec Income Tax 2006 -
                                  Schedule C(C)
ba07.mpr:     4000.00      0.0%   Grown from ba06.mpr using
                                  NONE=1.0000
ba08.mpr:     4000.00      0.0%   Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:     4000.00      0.0%   Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:     4000.00      0.0%   Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:     4000.00      0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:     4000.00      0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

QCCEAYNG Quebec CCEA young child limit

DESCRIPTION

This value is used to calculate the Quebec child care expenses allowed (imqccea) associated
with "young" children.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)
txqccea   Compute child care expense allowance (Quebec)

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     4400.00       --    Quebec Income Tax 1991 -
                                  Attachment C(C) Line 615
ba92.mpr:     4600.00      4.5%   Quebec Income Tax 1992 -
                                  Attachment C(C) Line 615
```

```
ba93.mpr:      5000.00       8.7%   Quebec Income Tax 1993 -
                                    Attachment C(C) & Line 615
ba94.mpr:      5000.00       0.0%   Quebec Income Tax 1994 -
                                    Attachment C(C) & Line 613
ba95.mpr:      5000.00       0.0%   Quebec Income Tax 1995 -
                                    Attachment C(C) & Line 613
ba96.mpr:      5000.00       0.0%   Quebec Income Tax 1996 -
                                    Attachment C(C) & Line 615
ba97.mpr:      5000.00       0.0%   Quebec Income Tax 1997 -
                                    Attachment C(C) & Line 617
ba98.mpr:      5000.00       0.0%   Quebec Income Tax 1998 -
                                    Attachment C(C)
ba99.mpr:      7000.00      40.0%   Quebec Income Tax 1999 -
                                    Schedule C(C)
ba00.mpr:      7000.00       0.0%   Quebec Income Tax 2000 -
                                    Schedule C(C)
ba01.mpr:      7000.00       0.0%   Quebec Income Tax 2001 -
                                    Schedule C(C)
ba02.mpr:      7000.00       0.0%   Quebec Income Tax 2002 -
                                    Schedule C(C)
ba03.mpr:      7000.00       0.0%   Quebec Income Tax 2003 -
                                    Schedule C(C)
ba04.mpr:      7000.00       0.0%   Quebec Income Tax 2004 -
                                    Schedule C(C)
ba05.mpr:      7000.00       0.0%   Quebec Income Tax 2005 -
                                    Schedule C(C)
ba06.mpr:      7000.00       0.0%   Quebec Income Tax 2006 -
                                    Schedule C(C)
ba07.mpr:      7000.00       0.0%   Grown from ba06.mpr using
                                    NONE=1.0000
ba08.mpr:      7000.00       0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:      7000.00       0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      7000.00       0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      7000.00       0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      7000.00       0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

DESCRIPTION

When this flag is activated, the earned income test used in the determination of the allowable child care expenses in Quebec includes Employment Insurance Benefits (imiuib) and Quebec Parental Insurance Plan benefits (imqpipcbn) in the definition of earned income.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	1	--	Quebec Income Tax 2000 – Schedule C(A) and Line 455
ba01.mpr:	1	--	Quebec Income Tax 2001 – Schedule C(A) and Line 455
ba02.mpr:	1	--	Quebec Income Tax 2002 – Schedule C(A) and Line 455
ba03.mpr:	1	--	Quebec Income Tax 2003 – Schedule C(A) and Line 455
ba04.mpr:	1	--	Quebec Income Tax 2004 – Schedule C(A) and Line 455

```
    ba05.mpr:    1                     --    Quebec Income Tax 2005 -
                                Schedule C(A) and Line 455
    ba06.mpr:    1                     --    Quebec Income Tax 2006 -
                                Schedule C(A) and Line 455
    ba07.mpr:    1                     --    Copied from ba06.mpr
    ba08.mpr:    1                     --    Copied from ba07.mpr
    ba09.mpr:    1                     --    Copied from ba08.mpr
    ba10.mpr:    1                     --    Copied from ba09.mpr
    ba11.mpr:    1                     --    Copied from ba10.mpr
    ba12.mpr:    1                     --    Copied from ba11.mpr
```

QCCEEITST   Quebec Refundable CCE Earned Income Test flag

DESCRIPTION

When this flag is activated, the earned income test is used in the determination of the
allowable child care expenses in Quebec.   When activated, the allowable amount of child
care expenses cannot exceed the amount of the lowest earned income applicable to the
supporting parents of the child. As of the taxation year 2007, the earned income test was
eliminated in the determination of allowable child care expenses in Quebec, as announced in
the 2007 budget. The family income test is still applicable in the calculation of the child care
expense refundable tax credit regardless of this flag.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	1	--	Quebec Income Tax 1994 - Attachment C(A) and Line 455

```
ba95.mpr:      1                --      Quebec Income Tax 1995 -
                                Attachment C(A) and Line 455
ba96.mpr:      1                --      Quebec Income Tax 1996 -
                                Attachment C(A) and Line 455
ba97.mpr:      1                --      Quebec Income Tax 1997 -
                                Attachment C(A) and Line 455
ba98.mpr:      1                --      Quebec Income Tax 1998 -
                                Schedule C(A) and Line 455
ba99.mpr:      1                --      Quebec Income Tax 1999 -
                                Schedule C(A) and Line 455
ba00.mpr:      1                --      Quebec Income Tax 2000 -
                                Schedule C(A) and Line 455
ba01.mpr:      1                --      Quebec Income Tax 2001 -
                                Schedule C(A) and Line 455
ba02.mpr:      1                --      Quebec Income Tax 2002 -
                                Schedule C(A) and Line 455
ba03.mpr:      1                --      Quebec Income Tax 2003 -
                                Schedule C(A) and Line 455
ba04.mpr:      1                --      Quebec Income Tax 2004 -
                                Schedule C(A) and Line 455
ba05.mpr:      1                --      Quebec Income Tax 2005 -
                                Schedule C(A) and Line 455
ba06.mpr:      1                --      Quebec Income Tax 2006 -
                                Schedule C(A) and Line 455
ba07.mpr:      0                --      Quebec 2007 Budget Plan,
                                Section E
ba08.mpr:      0                --      Copied from ba07.mpr
ba09.mpr:      0                --      Copied from ba08.mpr
ba10.mpr:      0                --      Copied from ba09.mpr
ba11.mpr:      0                --      Copied from ba10.mpr
ba12.mpr:      0                --      Copied from ba11.mpr
```

QCCEOPT   Quebec CCE calculation option [1=deduction,2=refundable credit]

DESCRIPTION

In Quebec, provisions for tax relief related to child care expenses have been calculated in two distinct ways; first as a deduction from total income or more recently as a refundable tax credit. When this parameter is set to 1, the Quebec child care expense deduction (imqccea) will be calculated. When it is set to 2 the refundable child care expense tax credit (imqccetc) will be calculated.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqccea	Compute child care expense allowance (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1		-- Quebec Income Tax 1991, Line 221
ba92.mpr:	1		-- Quebec Income Tax 1992, Line 221
ba93.mpr:	1		-- CCE credit rate not in effect
ba94.mpr:	2		-- Quebec Income Tax 1994 - Attachment C(F) & Line 643
ba95.mpr:	2		-- Quebec Income Tax 1995 - Attachment C(G) & Line 643
ba96.mpr:	2		-- Quebec Income Tax 1996 - Attachment C(G) & Line 643
ba97.mpr:	2		-- Quebec Income Tax 1997 - Attachment C(G)
ba98.mpr:	2		-- Quebec Income Tax 1998 - Attachment C(G)
ba99.mpr:	2		-- Quebec Income Tax 1999 - Schedule C(G)
ba00.mpr:	2		-- Quebec Income Tax 2000 - Schedule C(G)
ba01.mpr:	2		-- Quebec Income Tax 2001 - Schedule C(G)
ba02.mpr:	2		-- Quebec Income Tax 2002 - Schedule C(G)
ba03.mpr:	2		-- Quebec Income Tax 2003 - Schedule C(G)
ba04.mpr:	2		-- Quebec Income Tax 2004 - Schedule C(G)
ba05.mpr:	2		-- Quebec Income Tax 2005 - Schedule C(G)

```
ba06.mpr:     2                --     Quebec Income Tax 2006 -
                                      Schedule C(G)
ba07.mpr:     2                --     Copied from ba06.mpr
ba08.mpr:     2                --     Copied from ba07.mpr
ba09.mpr:     2                --     Copied from ba08.mpr
ba10.mpr:     2                --     Copied from ba09.mpr
ba11.mpr:     2                --     Copied from ba10.mpr
ba12.mpr:     2                --     Copied from ba11.mpr
```

QCCETCR   Refundable CCE credit rate [net income, % cce claimable]

DESCRIPTION

This lookup table parameter provides the proportions of allowable child care expenses which may be claimed for the refundable child care expense tax credit (imqccetc). These proportions are determined by looking up the child care expense net income for the family (imqcceni) in the left most column and finding the appropriate proportion in the middle column.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year		Value	Source	
ba91.mpr:		2	[Rows]	Not in effect
	0	0.000	(0.0000)	
	0	0.000	(0.0000)	
ba92.mpr:			[Same]	Not in effect
ba93.mpr:			[Same]	Not in effect
ba94.mpr:		23	[Rows]	Quebec Income Tax 1994 - Attachment C(F) & Line 643
	0	0.750	(-0.0001)	
	1000	0.700	(-0.0000)	

```
        2000      0.650   (-0.0001)
        3000      0.600   (-0.0000)
        4000      0.550   (-0.0000)
        5000      0.510   (-0.0000)
        6000      0.470   (-0.0000)
        7000      0.440   (-0.0000)
       10000      0.400   (-0.0000)
       34000      0.390   (-0.0000)
       35000      0.380   (-0.0000)
       36000      0.370   (-0.0000)
       37000      0.360   (-0.0000)
       38000      0.350   (-0.0000)
       39000      0.340   (-0.0000)
       40000      0.330   (-0.0000)
       41000      0.320   (-0.0000)
       42000      0.310   (-0.0000)
       43000      0.300   (-0.0000)
       44000      0.290   (-0.0000)
       45000      0.280   (-0.0000)
       47000      0.270   (-0.0000)
       48000      0.264   (-0.0000)
  ba95.mpr:                   [Same]   Quebec Income Tax 1995 -
                              Attachment C(G) & Line 643
  ba96.mpr:                   [Same]   Quebec Income Tax 1996 -
                              Attachment C(G) & Line 643
  ba97.mpr:                   [Same]   Quebec Income Tax 1997 -
                              Attachment C(G) & Line 643
  ba98.mpr:     23            [Rows]   Quebec Income Tax 1998 -
                              Line 455 & Schedule C(G)
           0      0.750   (-0.0001)
        1000      0.700   (-0.0000)
        2000      0.650   (-0.0001)
        3000      0.600   (-0.0000)
        4000      0.550   (-0.0000)
        5000      0.510   (-0.0000)
        6000      0.470   (-0.0000)
        7000      0.440   (-0.0000)
       10000      0.400   (-0.0000)
       34000      0.390   (-0.0000)
       35000      0.380   (-0.0000)
       36000      0.370   (-0.0000)
       37000      0.360   (-0.0000)
       38000      0.350   (-0.0000)
       39000      0.340   (-0.0000)
       40000      0.330   (-0.0000)
       41000      0.320   (-0.0000)
       42000      0.310   (-0.0000)
```

```
        43000    0.300  (-0.0000)
        44000    0.290  (-0.0000)
        45000    0.280  (-0.0000)
        47000    0.270  (-0.0000)
        48000    0.260  (-0.0000)
ba99.mpr:                    [Same]   Quebec Income Tax 1999 -
                                      Line 455 & Schedule C(G)
ba00.mpr:       50           [Rows]   Quebec Income Tax 2000 -
                                      Line 455 & Schedule C(G)
            0    0.750  (-0.0000)
         1000    0.740  (-0.0000)
         2000    0.730  (-0.0000)
         3000    0.720  (-0.0000)
         4000    0.710  (-0.0000)
         5000    0.700  (-0.0000)
         6000    0.690  (-0.0000)
         7000    0.680  (-0.0000)
         8000    0.670  (-0.0000)
         9000    0.660  (-0.0000)
        10000    0.650  (-0.0000)
        11000    0.640  (-0.0000)
        12000    0.630  (-0.0000)
        13000    0.620  (-0.0000)
        14000    0.610  (-0.0000)
        15000    0.600  (-0.0000)
        16000    0.590  (-0.0000)
        17000    0.580  (-0.0000)
        18000    0.570  (-0.0000)
        19000    0.560  (-0.0000)
        20000    0.550  (-0.0000)
        21000    0.540  (-0.0000)
        22000    0.530  (-0.0000)
        23000    0.520  (-0.0000)
        24000    0.510  (-0.0000)
        25000    0.500  (-0.0000)
        26000    0.490  (-0.0000)
        27000    0.480  (-0.0000)
        28000    0.470  (-0.0000)
        29000    0.460  (-0.0000)
        30000    0.450  (-0.0000)
        31000    0.440  (-0.0000)
        32000    0.430  (-0.0000)
        33000    0.420  (-0.0000)
        34000    0.410  (-0.0000)
        35000    0.400  (-0.0000)
        36000    0.390  (-0.0000)
        37000    0.380  (-0.0000)
```

```
    38000      0.370   (-0.0000)
    39000      0.360   (-0.0000)
    40000      0.350   (-0.0000)
    41000      0.340   (-0.0000)
    42000      0.330   (-0.0000)
    43000      0.320   (-0.0000)
    44000      0.310   (-0.0000)
    45000      0.300   (-0.0000)
    46000      0.290   (-0.0000)
    47000      0.280   (-0.0000)
    48000      0.270   (-0.0000)
    49000      0.260   (-0.0000)
ba01.mpr:                    [Same]   Quebec Income Tax 2001 -
                                      Line 455 & Schedule C(G)
ba02.mpr:      50            [Rows]   Quebec Income Tax 2002 -
                                      Line 455 & Schedule C(G)
        0      0.750   (-0.0000)
     1030      0.740   (-0.0000)
     2055      0.730   (-0.0000)
     3085      0.720   (-0.0000)
     4110      0.710   (-0.0000)
     5135      0.700   (-0.0000)
     6165      0.690   (-0.0000)
     7190      0.680   (-0.0000)
     8220      0.670   (-0.0000)
     9245      0.660   (-0.0000)
    10270      0.650   (-0.0000)
    11300      0.640   (-0.0000)
    12325      0.630   (-0.0000)
    13355      0.620   (-0.0000)
    14380      0.610   (-0.0000)
    15405      0.600   (-0.0000)
    16435      0.590   (-0.0000)
    17460      0.580   (-0.0000)
    18485      0.570   (-0.0000)
    19515      0.560   (-0.0000)
    20540      0.550   (-0.0000)
    21570      0.540   (-0.0000)
    22595      0.530   (-0.0000)
    23620      0.520   (-0.0000)
    24650      0.510   (-0.0000)
    25675      0.500   (-0.0000)
    26705      0.490   (-0.0000)
    27730      0.480   (-0.0000)
    28755      0.470   (-0.0000)
    29785      0.460   (-0.0000)
    30810      0.450   (-0.0000)
```

```
        31840     0.440    (-0.0000)
        32865     0.430    (-0.0000)
        33890     0.420    (-0.0000)
        34920     0.410    (-0.0000)
        35945     0.400    (-0.0000)
        36975     0.390    (-0.0000)
        38000     0.380    (-0.0000)
        39025     0.370    (-0.0000)
        40055     0.360    (-0.0000)
        41080     0.350    (-0.0000)
        42110     0.340    (-0.0000)
        43135     0.330    (-0.0000)
        44160     0.320    (-0.0000)
        45190     0.310    (-0.0000)
        46215     0.300    (-0.0000)
        47245     0.290    (-0.0000)
        48270     0.280    (-0.0000)
        49295     0.270    (-0.0000)
        50325     0.260    (-0.0000)
   ba03.mpr:      50          [Rows]   Quebec Income Tax 2003 -
                               Line 455
            0     0.750    (-0.0000)
         1045     0.740    (-0.0000)
         2085     0.730    (-0.0000)
         3130     0.720    (-0.0000)
         4170     0.710    (-0.0000)
         5210     0.700    (-0.0000)
         6255     0.690    (-0.0000)
         7295     0.680    (-0.0000)
         8340     0.670    (-0.0000)
         9380     0.660    (-0.0000)
        10420     0.650    (-0.0000)
        11465     0.640    (-0.0000)
        12505     0.630    (-0.0000)
        13550     0.620    (-0.0000)
        14590     0.610    (-0.0000)
        15630     0.600    (-0.0000)
        16675     0.590    (-0.0000)
        17715     0.580    (-0.0000)
        18755     0.570    (-0.0000)
        19800     0.560    (-0.0000)
        20840     0.550    (-0.0000)
        21890     0.540    (-0.0000)
        22930     0.530    (-0.0000)
        23970     0.520    (-0.0000)
        25015     0.510    (-0.0000)
        26055     0.500    (-0.0000)
```

```
27100    0.490   (-0.0000)
28140    0.480   (-0.0000)
29180    0.470   (-0.0000)
30225    0.460   (-0.0000)
31265    0.450   (-0.0000)
32310    0.440   (-0.0000)
33350    0.430   (-0.0000)
34390    0.420   (-0.0000)
35435    0.410   (-0.0000)
36475    0.400   (-0.0000)
37520    0.390   (-0.0000)
38560    0.380   (-0.0000)
39600    0.370   (-0.0000)
40645    0.360   (-0.0000)
41685    0.350   (-0.0000)
42730    0.340   (-0.0000)
43770    0.330   (-0.0000)
44810    0.320   (-0.0000)
45855    0.310   (-0.0000)
46895    0.300   (-0.0000)
47940    0.290   (-0.0000)
48980    0.280   (-0.0000)
50020    0.270   (-0.0000)
51065    0.260   (-0.0000)
ba04.mpr:    50        [Rows]    Quebec Income Tax 2004 -
                       Line 455
     0    0.750   (-0.0000)
  1070    0.740   (-0.0000)
  2130    0.730   (-0.0000)
  3195    0.720   (-0.0000)
  4255    0.710   (-0.0000)
  5315    0.700   (-0.0000)
  6380    0.690   (-0.0000)
  7445    0.680   (-0.0000)
  8510    0.670   (-0.0000)
  9570    0.660   (-0.0000)
 10630    0.650   (-0.0000)
 11695    0.640   (-0.0000)
 12755    0.630   (-0.0000)
 13825    0.620   (-0.0000)
 14885    0.610   (-0.0000)
 15945    0.600   (-0.0000)
 17010    0.590   (-0.0000)
 18070    0.580   (-0.0000)
 19130    0.570   (-0.0000)
 20200    0.560   (-0.0000)
 21260    0.550   (-0.0000)
```

```
22330    0.540   (-0.0000)
23390    0.530   (-0.0000)
24450    0.520   (-0.0000)
25515    0.510   (-0.0000)
26580    0.500   (-0.0000)
27645    0.490   (-0.0000)
28705    0.480   (-0.0000)
29765    0.470   (-0.0000)
30830    0.460   (-0.0000)
31890    0.450   (-0.0000)
32960    0.440   (-0.0000)
34020    0.430   (-0.0000)
35080    0.420   (-0.0000)
36145    0.410   (-0.0000)
37205    0.400   (-0.0000)
38270    0.390   (-0.0000)
39335    0.380   (-0.0000)
40395    0.370   (-0.0000)
41460    0.360   (-0.0000)
42520    0.350   (-0.0000)
43585    0.340   (-0.0000)
44645    0.330   (-0.0000)
45710    0.320   (-0.0000)
46775    0.310   (-0.0000)
47835    0.300   (-0.0000)
48900    0.290   (-0.0000)
49960    0.280   (-0.0000)
51020    0.270   (-0.0000)
52090    0.260   (-0.0000)
```
ba05.mpr: 50   [Rows]   Quebec Income Tax 2005 -
                      Line 455
```
    0    0.750   (-0.0000)
 1085    0.740   (-0.0000)
 2160    0.730   (-0.0000)
 3240    0.720   (-0.0000)
 4315    0.710   (-0.0000)
 5390    0.700   (-0.0000)
 6470    0.690   (-0.0000)
 7550    0.680   (-0.0000)
 8630    0.670   (-0.0000)
 9705    0.660   (-0.0000)
10780    0.650   (-0.0000)
11860    0.640   (-0.0000)
12935    0.630   (-0.0000)
14020    0.620   (-0.0000)
15095    0.610   (-0.0000)
16170    0.600   (-0.0000)
```

```
          17250     0.590   (-0.0000)
          18325     0.580   (-0.0000)
          19400     0.570   (-0.0000)
          20490     0.560   (-0.0000)
          21565     0.550   (-0.0000)
          22650     0.540   (-0.0000)
          23725     0.530   (-0.0000)
          24800     0.520   (-0.0000)
          25880     0.510   (-0.0000)
          26960     0.500   (-0.0000)
          28040     0.490   (-0.0000)
          29115     0.480   (-0.0000)
          30190     0.470   (-0.0000)
          31270     0.460   (-0.0000)
          32345     0.450   (-0.0000)
          33430     0.440   (-0.0000)
          34505     0.430   (-0.0000)
          35580     0.420   (-0.0000)
          36660     0.410   (-0.0000)
          37735     0.400   (-0.0000)
          38815     0.390   (-0.0000)
          39895     0.380   (-0.0000)
          40970     0.370   (-0.0000)
          42050     0.360   (-0.0000)
          43125     0.350   (-0.0000)
          44205     0.340   (-0.0000)
          45280     0.330   (-0.0000)
          46360     0.320   (-0.0000)
          47440     0.310   (-0.0000)
          48515     0.300   (-0.0000)
          49595     0.290   (-0.0000)
          50675     0.280   (-0.0000)
          51750     0.270   (-0.0000)
          52535     0.260   (-0.0000)
  ba06.mpr:    50          [Rows]    Quebec Income Tax 2006 -
                                     Line 455
              0     0.750   (-0.0000)
           1110     0.740   (-0.0000)
           2215     0.730   (-0.0000)
           3320     0.720   (-0.0000)
           4420     0.710   (-0.0000)
           5520     0.700   (-0.0000)
           6625     0.690   (-0.0000)
           7735     0.680   (-0.0000)
           8840     0.670   (-0.0000)
           9940     0.660   (-0.0000)
          11040     0.650   (-0.0000)
```

```
    12150     0.640  (-0.0000)
    13250     0.630  (-0.0000)
    14360     0.620  (-0.0000)
    15460     0.610  (-0.0000)
    16565     0.600  (-0.0000)
    17670     0.590  (-0.0000)
    18770     0.580  (-0.0000)
    19870     0.570  (-0.0000)
    20990     0.560  (-0.0000)
    22090     0.550  (-0.0000)
    23200     0.540  (-0.0000)
    24300     0.530  (-0.0000)
    25400     0.520  (-0.0000)
    26510     0.510  (-0.0000)
    27615     0.500  (-0.0000)
    28720     0.490  (-0.0000)
    29820     0.480  (-0.0000)
    30925     0.470  (-0.0000)
    32030     0.460  (-0.0000)
    33130     0.450  (-0.0000)
    34240     0.440  (-0.0000)
    35345     0.430  (-0.0000)
    36445     0.420  (-0.0000)
    37550     0.410  (-0.0000)
    38650     0.400  (-0.0000)
    39760     0.390  (-0.0000)
    40865     0.380  (-0.0000)
    41965     0.370  (-0.0000)
    43070     0.360  (-0.0000)
    44170     0.350  (-0.0000)
    45280     0.340  (-0.0000)
    46380     0.330  (-0.0000)
    47485     0.320  (-0.0000)
    48590     0.310  (-0.0000)
    49695     0.300  (-0.0000)
    50800     0.290  (-0.0000)
    51905     0.280  (-0.0000)
    53005     0.270  (-0.0000)
    54120     0.260  (-0.0000)
 ba07.mpr:    50        [Rows]   Grown from ba06.mpr using
                        CPIQU=1.022293
        0     0.767  (-0.0000)
     1135     0.756  (-0.0000)
     2264     0.746  (-0.0000)
     3394     0.736  (-0.0000)
     4519     0.726  (-0.0000)
     5643     0.716  (-0.0000)
```

```
    6773    0.705  (-0.0000)
    7907    0.695  (-0.0000)
    9037    0.685  (-0.0000)
   10162    0.675  (-0.0000)
   11286    0.664  (-0.0000)
   12421    0.654  (-0.0000)
   13545    0.644  (-0.0000)
   14680    0.634  (-0.0000)
   15805    0.624  (-0.0000)
   16934    0.613  (-0.0000)
   18064    0.603  (-0.0000)
   19188    0.593  (-0.0000)
   20313    0.583  (-0.0000)
   21458    0.572  (-0.0000)
   22582    0.562  (-0.0000)
   23717    0.552  (-0.0000)
   24842    0.542  (-0.0000)
   25966    0.532  (-0.0000)
   27101    0.521  (-0.0000)
   28231    0.511  (-0.0000)
   29360    0.501  (-0.0000)
   30485    0.491  (-0.0000)
   31614    0.480  (-0.0000)
   32744    0.470  (-0.0000)
   33869    0.460  (-0.0000)
   35003    0.450  (-0.0000)
   36133    0.440  (-0.0000)
   37257    0.429  (-0.0000)
   38387    0.419  (-0.0000)
   39512    0.409  (-0.0000)
   40646    0.399  (-0.0000)
   41776    0.388  (-0.0000)
   42901    0.378  (-0.0000)
   44030    0.368  (-0.0000)
   45155    0.358  (-0.0000)
   46289    0.348  (-0.0000)
   47414    0.337  (-0.0000)
   48544    0.327  (-0.0000)
   49673    0.317  (-0.0000)
   50803    0.307  (-0.0000)
   51932    0.296  (-0.0000)
   53062    0.286  (-0.0000)
   54187    0.276  (-0.0000)
   55326    0.266  (-0.0000)
ba08.mpr:    50         [Rows]   Grown from ba07.mpr using
                           CPIQU=1.020249
       0    0.783  (-0.0000)
```

```
 1158    0.771  (-0.0000)
 2310    0.761  (-0.0000)
 3463    0.751  (-0.0000)
 4611    0.741  (-0.0000)
 5757    0.730  (-0.0000)
 6910    0.719  (-0.0000)
 8067    0.709  (-0.0000)
 9220    0.699  (-0.0000)
10368    0.689  (-0.0000)
11515    0.677  (-0.0000)
12673    0.667  (-0.0000)
13819    0.657  (-0.0000)
14977    0.647  (-0.0000)
16125    0.637  (-0.0000)
17277    0.625  (-0.0000)
18430    0.615  (-0.0000)
19577    0.605  (-0.0000)
20724    0.595  (-0.0000)
21893    0.584  (-0.0000)
23039    0.573  (-0.0000)
24197    0.563  (-0.0000)
25345    0.553  (-0.0000)
26492    0.543  (-0.0000)
27650    0.532  (-0.0000)
28803    0.521  (-0.0000)
29955    0.511  (-0.0000)
31102    0.501  (-0.0000)
32254    0.490  (-0.0000)
33407    0.480  (-0.0000)
34555    0.469  (-0.0000)
35712    0.459  (-0.0000)
36865    0.449  (-0.0000)
38011    0.438  (-0.0000)
39164    0.427  (-0.0000)
40312    0.417  (-0.0000)
41469    0.407  (-0.0000)
42622    0.396  (-0.0000)
43770    0.386  (-0.0000)
44922    0.375  (-0.0000)
46069    0.365  (-0.0000)
47226    0.355  (-0.0000)
48374    0.344  (-0.0000)
49527    0.334  (-0.0000)
50679    0.323  (-0.0000)
51832    0.313  (-0.0000)
52984    0.302  (-0.0000)
54136    0.292  (-0.0000)
```

```
      55284     0.282  (-0.0000)
      56446     0.271  (-0.0000)
ba09.mpr:        50        [Rows]   Grown from ba08.mpr using
                          CPIQU=1.020611
          0     0.799  (-0.0000)
       1182     0.787  (-0.0000)
       2358     0.777  (-0.0000)
       3534     0.766  (-0.0000)
       4706     0.756  (-0.0000)
       5876     0.745  (-0.0000)
       7052     0.734  (-0.0000)
       8233     0.724  (-0.0000)
       9410     0.713  (-0.0000)
      10582     0.703  (-0.0000)
      11752     0.691  (-0.0000)
      12934     0.681  (-0.0000)
      14104     0.671  (-0.0000)
      15286     0.660  (-0.0000)
      16457     0.650  (-0.0000)
      17633     0.638  (-0.0000)
      18810     0.628  (-0.0000)
      19981     0.617  (-0.0000)
      21151     0.607  (-0.0000)
      22344     0.596  (-0.0000)
      23514     0.585  (-0.0000)
      24696     0.575  (-0.0000)
      25867     0.564  (-0.0000)
      27038     0.554  (-0.0000)
      28220     0.543  (-0.0000)
      29397     0.532  (-0.0000)
      30572     0.522  (-0.0000)
      31743     0.511  (-0.0000)
      32919     0.500  (-0.0000)
      34096     0.490  (-0.0000)
      35267     0.479  (-0.0000)
      36448     0.468  (-0.0000)
      37625     0.458  (-0.0000)
      38794     0.447  (-0.0000)
      39971     0.436  (-0.0000)
      41143     0.426  (-0.0000)
      42324     0.415  (-0.0000)
      43500     0.404  (-0.0000)
      44672     0.394  (-0.0000)
      45848     0.383  (-0.0000)
      47019     0.373  (-0.0000)
      48199     0.362  (-0.0000)
      49371     0.351  (-0.0000)
```

```
        50548      0.341   (-0.0000)
        51724      0.330   (-0.0000)
        52900      0.319   (-0.0000)
        54076      0.308   (-0.0000)
        55252      0.298   (-0.0000)
        56423      0.288   (-0.0000)
        57609      0.277   (-0.0000)
 ba10.mpr:     50           [Rows]   Grown from ba09.mpr using
                             CPIQU=1.020194
            0      0.815   (-0.0000)
         1206      0.803   (-0.0000)
         2406      0.793   (-0.0000)
         3605      0.781   (-0.0000)
         4801      0.771   (-0.0000)
         5995      0.760   (-0.0000)
         7194      0.749   (-0.0000)
         8399      0.739   (-0.0000)
         9600      0.727   (-0.0000)
        10796      0.717   (-0.0000)
        11989      0.705   (-0.0000)
        13195      0.695   (-0.0000)
        14389      0.685   (-0.0000)
        15595      0.673   (-0.0000)
        16789      0.663   (-0.0000)
        17989      0.651   (-0.0000)
        19190      0.641   (-0.0000)
        20384      0.629   (-0.0000)
        21578      0.619   (-0.0000)
        22795      0.608   (-0.0000)
        23989      0.597   (-0.0000)
        25195      0.587   (-0.0000)
        26389      0.575   (-0.0000)
        27584      0.565   (-0.0000)
        28790      0.554   (-0.0000)
        29991      0.543   (-0.0000)
        31189      0.533   (-0.0000)
        32384      0.521   (-0.0000)
        33584      0.510   (-0.0000)
        34785      0.500   (-0.0000)
        35979      0.489   (-0.0000)
        37184      0.477   (-0.0000)
        38385      0.467   (-0.0000)
        39577      0.456   (-0.0000)
        40778      0.445   (-0.0000)
        41974      0.435   (-0.0000)
        43179      0.423   (-0.0000)
        44378      0.412   (-0.0000)
```

```
45574    0.402  (-0.0000)
46774    0.391  (-0.0000)
47969    0.381  (-0.0000)
49172    0.369  (-0.0000)
50368    0.358  (-0.0000)
51569    0.348  (-0.0000)
52769    0.337  (-0.0000)
53968    0.325  (-0.0000)
55168    0.314  (-0.0000)
56368    0.304  (-0.0000)
57562    0.294  (-0.0000)
58772    0.283  (-0.0000)
ba11.mpr:   50        [Rows]   Grown from ba10.mpr using
                         CPIQU=1.019795
    0    0.831  (-0.0000)
 1230    0.819  (-0.0000)
 2454    0.809  (-0.0000)
 3676    0.796  (-0.0000)
 4896    0.786  (-0.0000)
 6114    0.775  (-0.0000)
 7336    0.764  (-0.0000)
 8565    0.754  (-0.0000)
 9790    0.741  (-0.0000)
11010    0.731  (-0.0000)
12226    0.719  (-0.0000)
13456    0.709  (-0.0000)
14674    0.699  (-0.0000)
15904    0.686  (-0.0000)
17121    0.676  (-0.0000)
18345    0.664  (-0.0000)
19570    0.654  (-0.0000)
20788    0.641  (-0.0000)
22005    0.631  (-0.0000)
23246    0.620  (-0.0000)
24464    0.609  (-0.0000)
25694    0.599  (-0.0000)
26911    0.586  (-0.0000)
28130    0.576  (-0.0000)
29360    0.565  (-0.0000)
30585    0.554  (-0.0000)
31806    0.544  (-0.0000)
33025    0.531  (-0.0000)
34249    0.520  (-0.0000)
35474    0.510  (-0.0000)
36691    0.499  (-0.0000)
37920    0.486  (-0.0000)
39145    0.476  (-0.0000)
```

```
40360    0.465   (-0.0000)
41585    0.454   (-0.0000)
42805    0.444   (-0.0000)
44034    0.431   (-0.0000)
45256    0.420   (-0.0000)
46476    0.410   (-0.0000)
47700    0.399   (-0.0000)
48919    0.389   (-0.0000)
50145    0.376   (-0.0000)
51365    0.365   (-0.0000)
52590    0.355   (-0.0000)
53814    0.344   (-0.0000)
55036    0.331   (-0.0000)
56260    0.320   (-0.0000)
57484    0.310   (-0.0000)
58701    0.300   (-0.0000)
59935    0.289   (-0.0000)
ba12.mpr:   50         [Rows]   Grown from ba11.mpr using
                        CPIQU=1.020129
     0    0.848   (-0.0000)
  1255    0.835   (-0.0000)
  2503    0.825   (-0.0000)
  3750    0.812   (-0.0000)
  4995    0.802   (-0.0000)
  6237    0.791   (-0.0000)
  7484    0.779   (-0.0000)
  8737    0.769   (-0.0000)
  9987    0.756   (-0.0000)
 11232    0.746   (-0.0000)
 12472    0.733   (-0.0000)
 13727    0.723   (-0.0000)
 14969    0.713   (-0.0000)
 16224    0.700   (-0.0000)
 17466    0.690   (-0.0000)
 18714    0.677   (-0.0000)
 19964    0.667   (-0.0000)
 21206    0.654   (-0.0000)
 22448    0.644   (-0.0000)
 23714    0.632   (-0.0000)
 24956    0.621   (-0.0000)
 26211    0.611   (-0.0000)
 27453    0.598   (-0.0000)
 28696    0.588   (-0.0000)
 29951    0.576   (-0.0000)
 31201    0.565   (-0.0000)
 32446    0.555   (-0.0000)
 33690    0.542   (-0.0000)
```

```
34938    0.530   (-0.0000)
36188    0.520   (-0.0000)
37430    0.509   (-0.0000)
38683    0.496   (-0.0000)
39933    0.486   (-0.0000)
41172    0.474   (-0.0000)
42422    0.463   (-0.0000)
43667    0.453   (-0.0000)
44920    0.440   (-0.0000)
46167    0.428   (-0.0000)
47412    0.418   (-0.0000)
48660    0.407   (-0.0000)
49904    0.397   (-0.0000)
51154    0.384   (-0.0000)
52399    0.372   (-0.0000)
53649    0.362   (-0.0000)
54897    0.351   (-0.0000)
56144    0.338   (-0.0000)
57392    0.326   (-0.0000)
58641    0.316   (-0.0000)
59883    0.306   (-0.0000)
61141    0.295   (-0.0000)
```

QCHATNF   Quebec charitable donations maximum % net income

DESCRIPTION

This parameter is the maximum percentage of net income that can be claimed as Quebec charitable donations.

CROSS REFERENCE

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.20000	--	Quebec Income Tax, 1991
ba92.mpr:	0.20000	0.0%	Quebec Income Tax, 1992
ba93.mpr:	0.20000	0.0%	Quebec Income Tax 1993 Line 389
ba94.mpr:	0.20000	0.0%	Quebec Income Tax 1994 Line 389
ba95.mpr:	0.20000	0.0%	Quebec Income Tax 1995 – Line 389
ba96.mpr:	0.20000	0.0%	Quebec Income Tax 1996 – Line 389
ba97.mpr:	0.20000	0.0%	Quebec Income Tax 1997 – Line 389
ba98.mpr:	0.75000	275.0%	Quebec Income Tax 1998 – Line 389
ba99.mpr:	0.75000	0.0%	Quebec Income Tax 1999 – Line 389
ba00.mpr:	0.75000	0.0%	Quebec Income Tax 2000 – Line 389
ba01.mpr:	0.75000	0.0%	Quebec Income Tax 2001 – Line 389
ba02.mpr:	0.75000	0.0%	Quebec Income Tax 2002 – Line 389
ba03.mpr:	0.75000	0.0%	Quebec Income Tax 2003 – Line 389
ba04.mpr:	0.75000	0.0%	Quebec Income Tax 2004 – Line 389
ba05.mpr:	0.75000	0.0%	Quebec Income Tax 2005 – Line 389
ba06.mpr:	0.75000	0.0%	Quebec Income Tax 2006 – Line 393
ba07.mpr:	0.75000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.75000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.75000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.75000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.75000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.75000	0.0%	Copied from ba11.mpr

DESCRIPTION

This parameter controls how the tax credits for contributions are applied.

When it is set to 1, people can deduct the following tax credits for contributions: the health services fund contribution tax credit (imqhsftc), the CPP/QPP contribution tax credit (imqcpptc), the EI contribution tax credit (imquictc), the Quebec parental insurance contribution premium for paid workers (imqqpiptc) and for the self-employed (imqqpsetc).

When it is set to 2, people can claim the maximum of the complementary amount, QSTSCA, and the credits for contributions.

When it is set to 3, the basic amount (QBXM) is increased and people are no longer eligible for the complementary amount (QSTSCA) or the credits for contributions.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Option
ba92.mpr:	1	--	Option
ba93.mpr:	1	--	Option
ba94.mpr:	1	--	Option
ba95.mpr:	1	--	Option
ba96.mpr:	1	--	Option
ba97.mpr:	1	--	Option
ba98.mpr:	1	--	Option
ba99.mpr:	1	--	Option
ba00.mpr:	1	--	Option

```
ba01.mpr:    1                 --    Option
ba02.mpr:    1                 --    Option
ba03.mpr:    1                 --    Option
ba04.mpr:    1                 --    Option
ba05.mpr:    2                 --    Quebec Income Tax 2006 -
                      Line 358
ba06.mpr:    2                 --    Quebec Income Tax 2006 -
                      Line 350
ba07.mpr:    2                 --    Option
ba08.mpr:    3                 --    Quebec Budget May 2007,
                      section A.2
ba09.mpr:    3                 --    Copied from ba08.mpr
ba10.mpr:    3                 --    Copied from ba09.mpr
ba11.mpr:    3                 --    Copied from ba10.mpr
ba12.mpr:    3                 --    Copied from ba11.mpr
```

QCPPOPT   Quebec CPP/QPP contribution deduction/credit option
[1=deduction,2=credit]

DESCRIPTION

When this parameter is set to 1 CPP/QPP contributions will be treated as a deduction from
Quebec total income in calculating Quebec provincial taxable income and added to
(imqdedft). When this parameter is set to 2, CPP/QPP contributions will be treated as a tax
credit (imqcpptc).

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Quebec Income Tax 1991, Line 203

```
ba92.mpr:      1              --      Quebec Income Tax 1992, Line
                      203
ba93.mpr:      2              --      Quebec Income Tax 1993, Line
                      370
ba94.mpr:      2              --      Quebec Income Tax 1994 -
                      Line 370
ba95.mpr:      2              --      Quebec Income Tax 1995, Line
                      370
ba96.mpr:      2              --      Quebec Income Tax 1996 -
                      Line 370
ba97.mpr:      2              --      Quebec Income Tax 1997 -
                      Line 370
ba98.mpr:      2              --      Quebec Income Tax 1998 -
                      Line 370
ba99.mpr:      2              --      Quebec Income Tax 1999 -
                      Line 370
ba00.mpr:      2              --      Quebec Income Tax 2000 -
                      Line 370
ba01.mpr:      2              --      Quebec Income Tax 2001 -
                      Line 370
ba02.mpr:      2              --      Quebec Income Tax 2002 -
                      Line 370
ba03.mpr:      2              --      Quebec Income Tax 2003 -
                      Line 370
ba04.mpr:      2              --      Quebec Income Tax 2004 -
                      Line 370
ba05.mpr:      2              --      Quebec Income Tax 2005 -
                      Line 351
ba06.mpr:      2              --      Quebec Income Tax 2006 -
                      Line 356
ba07.mpr:      2              --      Copied from ba06.mpr
ba08.mpr:      2              --      Copied from ba07.mpr
ba09.mpr:      2              --      Copied from ba08.mpr
ba10.mpr:      2              --      Copied from ba09.mpr
ba11.mpr:      2              --      Copied from ba10.mpr
ba12.mpr:      2              --      Copied from ba11.mpr
```

QCRDFLG   Quebec income credit flag [1=if social contribution are deducted]

DESCRIPTION

In calculating some Quebec refundable credits, this parameter controls whether the social
contributions (UI/EI, CPP/QPP and Health Services Fund) are include in the deduction of the
income considered or not. This parameter applies only if QFAMFLG is set to 0.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0                 --     Not in effect
 ba92.mpr:     0                 --     Not in effect
 ba93.mpr:     1                 --     Attachement B, Quebec Income
               Tax Return
 ba94.mpr:     1                 --     Attachement B, Quebec Income
               Tax Return
 ba95.mpr:     1                 --     Attachement B, Quebec Income
               Tax Return
 ba96.mpr:     1                 --     Attachement B, Quebec Income
               Tax Return
 ba97.mpr:     1                 --     Attachement B, Quebec Income
               Tax Return
 ba98.mpr:     1                 --     Quebec Income Tax 1998 -
               Attachment B
 ba99.mpr:     1                 --     Quebec Income Tax 1999 -
               Schedule B
 ba00.mpr:     1                 --     Quebec Income Tax Return -
               Schedule B
 ba01.mpr:     1                 --     Quebec Income Tax 2001 -
               Schedule B
 ba02.mpr:     1                 --     Quebec Income Tax 2002 -
               Schedule B
 ba03.mpr:     1                 --     Not in effect
 ba04.mpr:     1                 --     Not in effect
 ba05.mpr:     1                 --     Not in effect
 ba06.mpr:     1                 --     Not in effect
 ba07.mpr:     1                 --     Copied from ba06.mpr
 ba08.mpr:     1                 --     Copied from ba07.mpr
 ba09.mpr:     1                 --     Copied from ba08.mpr
 ba10.mpr:     1                 --     Copied from ba09.mpr
 ba11.mpr:     1                 --     Copied from ba10.mpr
```

```
ba12.mpr:      1                --      Copied from ba11.mpr
```

QDGUR   Quebec dividend gross-up rate

DESCRIPTION

Dividends are split into two taxable amounts which may have different gross up rates, depending on the taxation year. Taxable dividends deemed to be from smaller corporations (imqsdivt) are calculated as ididiv * (1 – DIVPLC) multiplied by this gross-up rate.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1.25000	--	Quebec Income Tax 1991 – Line 128
ba92.mpr:	1.25000	0.0%	Quebec Income Tax 1992 – Line 128
ba93.mpr:	1.25000	0.0%	Quebec Income Tax 1993 – Line 128
ba94.mpr:	1.25000	0.0%	Quebec Income Tax 1994 – Line 128
ba95.mpr:	1.25000	0.0%	Quebec Income Tax 1995 – Line 128
ba96.mpr:	1.25000	0.0%	Quebec Income Tax 1996 – line 128
ba97.mpr:	1.25000	0.0%	Quebec Income Tax 1997 – Line 128
ba98.mpr:	1.25000	0.0%	Quebec Income Tax 1998 – Line 128
ba99.mpr:	1.25000	0.0%	Quebec Income Tax 1999 – Line 128

```
ba00.mpr:     1.25000      0.0%   Quebec Income Tax 2000 -
                                  Line 128
ba01.mpr:     1.25000      0.0%   Quebec Income Tax 2001 -
                                  Line 128
ba02.mpr:     1.25000      0.0%   Quebec Income Tax 2002 -
                                  Line 128
ba03.mpr:     1.25000      0.0%   Quebec Income Tax 2003 -
                                  Line 128
ba04.mpr:     1.25000      0.0%   Quebec Income Tax 2004 -
                                  Line 128
ba05.mpr:     1.25000      0.0%   Quebec Income Tax 2005 -
                                  Line 128
ba06.mpr:     1.25000      0.0%   Quebec Income Tax 2006 -
                                  Line 128
ba07.mpr:     1.25000      0.0%   Copied from ba06.mpr
ba08.mpr:     1.25000      0.0%   Copied from ba07.mpr
ba09.mpr:     1.25000      0.0%   Copied from ba08.mpr
ba10.mpr:     1.25000      0.0%   Copied from ba09.mpr
ba11.mpr:     1.25000      0.0%   Copied from ba10.mpr
ba12.mpr:     1.25000      0.0%   Copied from ba11.mpr
```

QDGURLC   Quebec dividend gross-up rate from large (eligible) corporations

DESCRIPTION

Dividends are split into two taxable amounts which may have different gross up rates,
depending on the taxation year. Taxable dividends deemed to be from larger corporations
(imqldivt) are calculated as ididiv * DIVPLC multiplied by this gross-up rate.

CROSS REFERENCE

Function   **Description**

txqinet   Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1.25000	--	Quebec Income Tax 1991 – Line 128
ba92.mpr:	1.25000	0.0%	Quebec Income Tax 1992 – Line 128
ba93.mpr:	1.25000	0.0%	Quebec Income Tax 1993 – Line 128
ba94.mpr:	1.25000	0.0%	Quebec Income Tax 1994 – Line 128
ba95.mpr:	1.25000	0.0%	Quebec Income Tax 1995 – Line 128
ba96.mpr:	1.25000	0.0%	Quebec Income Tax 1996 – Line 128
ba97.mpr:	1.25000	0.0%	Quebec Income Tax 1997 – Line 128
ba98.mpr:	1.25000	0.0%	Quebec Income Tax 1998 – Line 128
ba99.mpr:	1.25000	0.0%	Quebec Income Tax 1999 – Line 128
ba00.mpr:	1.25000	0.0%	Quebec Income Tax 2000 – Line 128
ba01.mpr:	1.25000	0.0%	Quebec Income Tax 2001 – Line 128
ba02.mpr:	1.25000	0.0%	Quebec Income Tax 2002 – Line 128
ba03.mpr:	1.25000	0.0%	Quebec Income Tax 2003 – Line 128
ba04.mpr:	1.25000	0.0%	Quebec Income Tax 2004 – Line 128
ba05.mpr:	1.25000	0.0%	Quebec Income Tax 2005 – Line 128
ba06.mpr:	1.45000	16.0%	Quebec Income Tax 2006 – Line 128
ba07.mpr:	1.45000	0.0%	Copied from ba06.mpr
ba08.mpr:	1.45000	0.0%	Copied from ba07.mpr
ba09.mpr:	1.45000	0.0%	Copied from ba08.mpr
ba10.mpr:	1.45000	0.0%	Copied from ba09.mpr
ba11.mpr:	1.45000	0.0%	Copied from ba10.mpr
ba12.mpr:	1.45000	0.0%	Copied from ba11.mpr

QDTCNCA1   Quebec Dependent Tax Credit Amount for first dependent without child assistance

DESCRIPTION

This parameter contains the amount that parents, whose adult children (18+) are students, may claim as part of their tax credits respecting dependents for the first adult dependent student, providing that there are no children in the family eligible for the child assistance. This will only be in effect when QCAFLAG is set to 1. The total value of the dependent tax credit is multiplied by QNTCR. The resulting tax credit is added to imqdctc.

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	2805.00	--	Form TP-1015.3-V 2005-01
ba06.mpr:	2875.00	2.5%	Form TP-1015.PM-V 2006-01
ba07.mpr:	2935.00	2.1%	Form TP-1015.3-V 2007-01

```
ba08.mpr:     2994.43      2.0%   Grown from ba07.mpr using
                           CPIQU=1.020249
ba09.mpr:     3056.15      2.1%   Grown from ba08.mpr using
                           CPIQU=1.020611
ba10.mpr:     3117.87      2.0%   Grown from ba09.mpr using
                           CPIQU=1.020194
ba11.mpr:     3179.59      2.0%   Grown from ba10.mpr using
                           CPIQU=1.019795
ba12.mpr:     3243.59      2.0%   Grown from ba11.mpr using
                           CPIQU=1.020129
```

QDTCNCA2   Quebec Dependent Tax Credit Amount for other dependents without child assistance

DESCRIPTION

This parameter contains the amount that parents, whose adult children (18+) are students, may claim as part of their tax credits respecting dependents for the second and subsequent adult dependent students, providing that there are no children in the family eligible for the child assistance. This amount, less the income of the dependent, may also be added for dependent adult children not in school. This will only be in effect when QCAFLAG is set to 1. The total value of the dependent tax credit is multiplied by QNTCR. The resulting tax credit is added to imqdctc.

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect

```
ba95.mpr:     0.00          --     Not in effect
ba96.mpr:     0.00          --     Not in effect
ba97.mpr:     0.00          --     Not in effect
ba98.mpr:     0.00          --     Not in effect
ba99.mpr:     0.00          --     Not in effect
ba00.mpr:     0.00          --     Not in effect
ba01.mpr:     0.00          --     Not in effect
ba02.mpr:     0.00          --     Not in effect
ba03.mpr:     0.00          --     Not in effect
ba04.mpr:     0.00          --     Not in effect
ba05.mpr:  2585.00          --     Form TP-1015.3-V 2005-01
ba06.mpr:  2650.00         2.5%    Form TP-1015.PM-V 2006-01
ba07.mpr:  2705.00         2.1%    Form TP-1015.3-V 2007-01
ba08.mpr:  2759.77         2.0%    Grown from ba07.mpr using
                                   CPIQU=1.020249
ba09.mpr:  2816.65         2.1%    Grown from ba08.mpr using
                                   CPIQU=1.020611
ba10.mpr:  2873.53         2.0%    Grown from ba09.mpr using
                                   CPIQU=1.020194
ba11.mpr:  2930.41         2.0%    Grown from ba10.mpr using
                                   CPIQU=1.019795
ba12.mpr:  2989.40         2.0%    Grown from ba11.mpr using
                                   CPIQU=1.020129
```

QDTCR   Quebec dividend tax credit rate

DESCRIPTION

The Quebec dividend tax credit for dividends from small (other than eligible) corporations is calculated as taxable dividends from small (other than eligible) corporations (imqsdivt) times this proportion.   The total dividend tax credit (imqdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)
txqinet   Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.08870	--	Quebec Income Tax 1991 – Line 415
ba92.mpr:	0.08870	0.0%	Quebec Income Tax 1992 – Line 415
ba93.mpr:	0.08870	0.0%	Quebec Income Tax 1993 – Line 415
ba94.mpr:	0.08870	0.0%	Quebec Income Tax 1994 – Line 415
ba95.mpr:	0.08870	0.0%	Quebec Income Tax 1995 – Line 415
ba96.mpr:	0.08870	0.0%	Quebec Income Tax 1996 – Line 415
ba97.mpr:	0.08870	0.0%	Quebec Income Tax 1997 – Line 415
ba98.mpr:	0.08870	0.0%	Quebec Income Tax 1998 – Line 415
ba99.mpr:	0.09850	11.0%	Quebec Income Tax 1999 – Line 415
ba00.mpr:	0.10830	9.9%	Quebec Income Tax 2000 – Line 415
ba01.mpr:	0.10830	0.0%	Quebec Income Tax 2001 – Line 415
ba02.mpr:	0.10830	0.0%	Quebec Income Tax 2002 – Line 415
ba03.mpr:	0.10830	0.0%	Quebec Income Tax 2003 – Line 415
ba04.mpr:	0.10830	0.0%	Quebec Income Tax 2004 – Line 415
ba05.mpr:	0.10830	0.0%	Quebec Income Tax 2005 – Line 415
ba06.mpr:	0.08000	-26.1%	Quebec Income Tax 2006 – Line 415
ba07.mpr:	0.08000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.08000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.08000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.08000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.08000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.08000	0.0%	Copied from ba11.mpr

QDTCRLC   Quebec dividend tax credit rate from large (eligible) corporations

DESCRIPTION

The Quebec dividend tax credit for dividends from large (eligible) corporations is calculated as taxable dividends from large (eligible) corporations (imqldivt) times this proportion. The total dividend tax credit (imqdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.08870	--	Quebec Income Tax 1991 – Line 415
ba92.mpr:	0.08870	0.0%	Quebec Income Tax 1992 – Line 415
ba93.mpr:	0.08870	0.0%	Quebec Income Tax 1993 – Line 415
ba94.mpr:	0.08870	0.0%	Quebec Income Tax 1994 – Line 415
ba95.mpr:	0.08870	0.0%	Quebec Income Tax 1995 – Line 415
ba96.mpr:	0.08870	0.0%	Quebec Income Tax 1996 – Line 415
ba97.mpr:	0.08870	0.0%	Quebec Income Tax 1997 – Line 415
ba98.mpr:	0.08870	0.0%	Quebec Income Tax 1998 – Line 415
ba99.mpr:	0.09850	11.0%	Quebec Income Tax 1999 – Line 415

```
ba00.mpr:     0.10830      9.9%    Quebec Income Tax 2000 -
                                   Line 415
ba01.mpr:     0.10830      0.0%    Quebec Income Tax 2001 -
                                   Line 415
ba02.mpr:     0.10830      0.0%    Quebec Income Tax 2002 -
                                   Line 415
ba03.mpr:     0.10830      0.0%    Quebec Income Tax 2003 -
                                   Line 415
ba04.mpr:     0.10830      0.0%    Quebec Income Tax 2004 -
                                   Line 415
ba05.mpr:     0.10830      0.0%    Quebec Income Tax 2005 -
                                   Line 415
ba06.mpr:     0.11900      9.9%    Quebec Income Tax 2006 -
                                   Line 415
ba07.mpr:     0.11900      0.0%    Copied from ba06.mpr
ba08.mpr:     0.11900      0.0%    Copied from ba07.mpr
ba09.mpr:     0.11900      0.0%    Copied from ba08.mpr
ba10.mpr:     0.11900      0.0%    Copied from ba09.mpr
ba11.mpr:     0.11900      0.0%    Copied from ba10.mpr
ba12.mpr:     0.11900      0.0%    Copied from ba11.mpr
```

QDTCSPA   Quebec Dependent Tax Credit Single Parent Amount (no child assistance)

DESCRIPTION

This parameter contains the maximum additional amount for the Quebec dependant tax credit
amount for single-parent families. This will only be in effect when QCAFLAG is set to 1.
Single parent families may add, in the calculation of a tax credit respecting adult dependants
who are students, this amount. The total value of the dependent tax credit is multiplied by
QNTCR. The resulting tax credit is added to imqdctc. This amount replaces QLPXM.

CROSS REFERENCE

Function   **Description**

txqhstr   Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	1400.00	--	Quebec Income Tax 2005 - Line 367 & Schedule A
ba06.mpr:	1435.00	2.5%	Quebec Income Tax 2006 - Line 367 & Schedule A(A)
ba07.mpr:	1465.00	2.1%	Form TP-1015.3-V 2007-01
ba08.mpr:	1494.66	2.0%	Grown from ba07.mpr using CPIQU=1.020249
ba09.mpr:	1525.47	2.1%	Grown from ba08.mpr using CPIQU=1.020611
ba10.mpr:	1556.28	2.0%	Grown from ba09.mpr using CPIQU=1.020194
ba11.mpr:	1587.09	2.0%	Grown from ba10.mpr using CPIQU=1.019795
ba12.mpr:	1619.04	2.0%	Grown from ba11.mpr using CPIQU=1.020129

QDUESOPT   Quebec Dues Tax Credit option

DESCRIPTION

When the parameter is set to 1, the dues, iddues, are used as a deduction; when set to 2, starting in 1997, dues are a non-refundable tax credit.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)
txqinet   Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Quebec Income Tax Return
ba92.mpr:	1	--	Quebec Income Tax Return
ba93.mpr:	1	--	Quebec Income Tax Return
ba94.mpr:	1	--	Quebec Income Tax Return
ba95.mpr:	1	--	Quebec Income Tax Return
ba96.mpr:	1	--	Quebec Income Tax Return
ba97.mpr:	2	--	Quebec Income Tax Return
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	OPTION
ba01.mpr:	2	--	OPTION
ba02.mpr:	2	--	OPTION
ba03.mpr:	2	--	OPTION
ba04.mpr:	2	--	OPTION
ba05.mpr:	2	--	OPTION
ba06.mpr:	2	--	OPTION
ba07.mpr:	2	--	Copied from ba06.mpr
ba08.mpr:	2	--	Copied from ba07.mpr
ba09.mpr:	2	--	Copied from ba08.mpr
ba10.mpr:	2	--	Copied from ba09.mpr
ba11.mpr:	2	--	Copied from ba10.mpr
ba12.mpr:	2	--	Copied from ba11.mpr

QEAMAX   Quebec maximum employment allowance deduction

DESCRIPTION

In calculating total income for Quebec Provincial Income Tax, the Employment Allowance Deduction is the lower of QEAP times employment income (idiemp) and QEAMAX.

CROSS REFERENCE

Function   **Description**

txqinet   Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	750.00	--	Quebec Income Tax 1991 – Line 201
ba92.mpr:	750.00	0.0%	Quebec Income Tax 1992 – Line 201
ba93.mpr:	0.00	--	Dropped in 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using DEFAULT=1.0000

```
ba08.mpr:      0.00            --      Grown from ba07.mpr using
                       DEFAULT=1.0000
ba09.mpr:      0.00            --      Grown from ba08.mpr using
                       DEFAULT=1.0000
ba10.mpr:      0.00            --      Grown from ba09.mpr using
                       DEFAULT=1.0000
ba11.mpr:      0.00            --      Grown from ba10.mpr using
                       DEFAULT=1.0000
ba12.mpr:      0.00            --      Grown from ba11.mpr using
                       DEFAULT=1.0000
```

QEAP   Proportion of earnings for Quebec employment allowance deduction

DESCRIPTION

In calculating total income for Quebec Provincial Income Tax, this parameter represents the
proportion of earnings from employment (idiemp) that may be claimed as an Employment
Allowance Deduction up to a specified ceiling (QEAMAX).

CROSS REFERENCE

Function   **Description**

txqinet   Compute net income (Quebec)

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.06000          --      Quebec Income Tax 1991 –
                       Line 201
ba92.mpr:      0.06000         0.0%    Quebec Income Tax 1992 –
                       Line 201
ba93.mpr:      0.00000          --      Dropped in 1993
ba94.mpr:      0.00000          --      Not in effect
ba95.mpr:      0.00000          --      Not in effect
ba96.mpr:      0.00000          --      Not in effect
ba97.mpr:      0.00000          --      Not in effect
```

```
ba98.mpr:    0.00000        --    Not in effect
ba99.mpr:    0.00000        --    Not in effect
ba00.mpr:    0.00000        --    Not in effect
ba01.mpr:    0.00000        --    Not in effect
ba02.mpr:    0.00000        --    Not in effect
ba03.mpr:    0.00000        --    Not in effect
ba04.mpr:    0.00000        --    Not in effect
ba05.mpr:    0.00000        --    Not in effect
ba06.mpr:    0.00000        --    Not in effect
ba07.mpr:    0.00000        --    Copied from ba06.mpr
ba08.mpr:    0.00000        --    Copied from ba07.mpr
ba09.mpr:    0.00000        --    Copied from ba08.mpr
ba10.mpr:    0.00000        --    Copied from ba09.mpr
ba11.mpr:    0.00000        --    Copied from ba10.mpr
ba12.mpr:    0.00000        --    Copied from ba11.mpr
```

QEEXPDED   Quebec employment expenses deduction application flag

DESCRIPTION

This parameter denotes the application of employment expenses in the calculation of net
income for Quebec provincial taxes. When this parameter is assigned to 1, the employment
expenses are added to the total deductions (imqdedft). When this parameter is 0, the
employment expenses are used to reduce the total income (imqitot). This represents a change
to the Quebec Income Tax forms in 1998.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Quebec Income Tax 1991 – Line 210

```
ba92.mpr:      1               --      Quebec Income Tax 1992 -
                                       Line 210
ba93.mpr:      1               --      Quebec Income Tax 1993 -
                                       Line 210
ba94.mpr:      1               --      Quebec Income Tax 1994 -
                                       Line 210
ba95.mpr:      1               --      Quebec Income Tax 1995 -
                                       Line 210
ba96.mpr:      1               --      Quebec Income Tax 1996 -
                                       Line 210
ba97.mpr:      1               --      Quebec Income Tax 1997 -
                                       Line 210
ba98.mpr:      0               --      Quebec Income Tax 1998 -
                                       Line 103
ba99.mpr:      0               --      Quebec Income Tax 1999 -
                                       Line 103
ba00.mpr:      0               --      Quebec Income Tax 2000 -
                                       Line 103
ba01.mpr:      0               --      Quebec Income Tax 2001 -
                                       Line 103
ba02.mpr:      0               --      Quebec Income Tax 2002 -
                                       Line 103
ba03.mpr:      1               --      Quebec Income Tax 2003 -
                                       Line 207
ba04.mpr:      1               --      Quebec Income Tax 2004 -
                                       Line 207
ba05.mpr:      1               --      Quebec Income Tax 2005 -
                                       Line 207
ba06.mpr:      1               --      Quebec Income Tax 2006 -
                                       Line 207
ba07.mpr:      1               --      Copied from ba06.mpr
ba08.mpr:      1               --      Copied from ba07.mpr
ba09.mpr:      1               --      Copied from ba08.mpr
ba10.mpr:      1               --      Copied from ba09.mpr
ba11.mpr:      1               --      Copied from ba10.mpr
ba12.mpr:      1               --      Copied from ba11.mpr
```

QEIA1   Quebec eligible income family type #1

DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is
reduced by the amount QEIA1 for married couples with dependant children.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	18630.00	--	Quebec Income Tax 1991 – Attachment B(C) Line 531
ba92.mpr:	19560.00	5.0%	Quebec Income Tax 1992 – Attachment B(C) Line 531
ba93.mpr:	20390.00	4.2%	Quebec Income Tax 1993 – Attachment B(C) & Line 521
ba94.mpr:	20390.00	0.0%	Income Tax Return, 1994, Attachement B
ba95.mpr:	20390.00	0.0%	Income Tax Return, 1995, Attachement B
ba96.mpr:	20390.00	0.0%	Income Tax Return, 1996, Attachement B
ba97.mpr:	20390.00	0.0%	Income Tax Return, 1997, Attachement B
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using DEFAULT=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000

```
 ba11.mpr:    0.00           --     Grown from ba10.mpr using
                            DEFAULT=1.0000
 ba12.mpr:    0.00           --     Grown from ba11.mpr using
                            DEFAULT=1.0000
```

QEIA2   Quebec eligible income family type #2

DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is
reduced by the amount QEIA2 for married couples with no dependant children.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    11060.00        --     Quebec Income Tax 1991 –
                            Attachment B(C) Line 531
 ba92.mpr:    11560.00       4.5%    Quebec Income Tax 1992 –
                            Attachment B(C) Line 531
 ba93.mpr:    11800.00       2.1%    Quebec Income Tax 1993 –
                            Attachment B(C) & Line 522
 ba94.mpr:    11800.00       0.0%    Income Tax Return, 1994,
                            Attachement B
 ba95.mpr:    11800.00       0.0%    Income Tax Return, 1995,
                            Attachement B
 ba96.mpr:    11800.00       0.0%    Income Tax Return, 1996,
                            Attachement B
 ba97.mpr:    11800.00       0.0%    Income Tax Return, 1997,
                            Attachement B
 ba98.mpr:    0.00           --     Not in effect
 ba99.mpr:    0.00           --     Not in effect
```

```
ba00.mpr:     0.00              --     Not in effect
ba01.mpr:     0.00              --     Not in effect
ba02.mpr:     0.00              --     Not in effect
ba03.mpr:     0.00              --     Not in effect
ba04.mpr:     0.00              --     Not in effect
ba05.mpr:     0.00              --     Not in effect
ba06.mpr:     0.00              --     Not in effect
ba07.mpr:     0.00              --     Grown from ba06.mpr using
                          DEFAULT=1.0000
ba08.mpr:     0.00               --    Grown from ba07.mpr using
                          DEFAULT=1.0000
ba09.mpr:     0.00               --    Grown from ba08.mpr using
                          DEFAULT=1.0000
ba10.mpr:     0.00               --    Grown from ba09.mpr using
                          DEFAULT=1.0000
ba11.mpr:     0.00               --    Grown from ba10.mpr using
                          DEFAULT=1.0000
ba12.mpr:     0.00               --    Grown from ba11.mpr using
                          DEFAULT=1.0000
```

QEIA3   Quebec eligible income family type #3

DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is reduced by the amount QEIA3 for single adults with dependant children.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	12090.00	--	Quebec Income Tax 1991 – Attachment B(C) Line 531
ba92.mpr:	12620.00	4.4%	Quebec Income Tax 1992 – Attachment B(C) Line 531
ba93.mpr:	13345.00	5.7%	Quebec Income Tax 1993 – Attachment B(C) & Line 523
ba94.mpr:	13345.00	0.0%	Income Tax Return, 1994, Attachement B
ba95.mpr:	13345.00	0.0%	Income Tax Return, 1995, Attachement B
ba96.mpr:	13345.00	0.0%	Income Tax Return, 1996, Attachement B
ba97.mpr:	13345.00	0.0%	Income Tax Return, 1997, Attachement B
ba98.mpr:	1050.00	-92.1%	Quebec Income Tax 1998 – Attachment B
ba99.mpr:	1050.00	0.0%	Quebec Income Tax 1999 – Schedule B
ba00.mpr:	1050.00	0.0%	Quebec Income Tax 2000 – Schedule B
ba01.mpr:	1050.00	0.0%	Quebec Income Tax 2001 – Schedule B
ba02.mpr:	1080.00	2.9%	Quebec Income Tax 2002 – Schedule B
ba03.mpr:	1095.00	1.4%	Quebec Income Tax 2003 – Schedule B
ba04.mpr:	1115.00	1.8%	Quebec Income Tax 2004 – Schedule B
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using DEFAULT=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using DEFAULT=1.0000

```
   ba12.mpr:     0.00               --      Grown from ba11.mpr using
                                     DEFAULT=1.0000
```

QEIA4   Quebec eligible income family type #4

DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is
reduced by the amount QEIA4 for single adults with dependant children and other adults.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	10985.00	--	Quebec Income Tax 1991 – Attachment B(C) Line 531
ba92.mpr:	11690.00	6.4%	Quebec Income Tax 1992 – Attachment B(C) Line 531
ba93.mpr:	12310.00	5.3%	Quebec Income Tax 1993 – Attachment B(C) & Line 524
ba94.mpr:	12310.00	0.0%	Income Tax Return, 1994, Attachement B
ba95.mpr:	12310.00	0.0%	Income Tax Return, 1995, Attachement B
ba96.mpr:	12310.00	0.0%	Income Tax Return, 1996, Attachement B
ba97.mpr:	12310.00	0.0%	Income Tax Return, 1997, Attachement B
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect

```
ba02.mpr:      0.00           --     Not in effect
ba03.mpr:      0.00           --     Not in effect
ba04.mpr:      0.00           --     Not in effect
ba05.mpr:      0.00           --     Not in effect
ba06.mpr:      0.00           --     Not in effect
ba07.mpr:      0.00           --     Grown from ba06.mpr using
                               DEFAULT=1.0000
ba08.mpr:      0.00            --     Grown from ba07.mpr using
                               DEFAULT=1.0000
ba09.mpr:      0.00            --     Grown from ba08.mpr using
                               DEFAULT=1.0000
ba10.mpr:      0.00            --     Grown from ba09.mpr using
                               DEFAULT=1.0000
ba11.mpr:      0.00            --     Grown from ba10.mpr using
                               DEFAULT=1.0000
ba12.mpr:      0.00            --     Grown from ba11.mpr using
                               DEFAULT=1.0000
```

QEIA5   Quebec eligible income family type #5

DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is
reduced by the amount QEIA5 for families with no spouse or dependant children.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      5530.00           --     Quebec Income Tax 1991 –
                               Attachment B(C) Line 531
```

```
ba92.mpr:      5780.00        4.5%   Quebec Income Tax 1992 –
                                     Attachment B(C) Line 531
ba93.mpr:      5900.00        2.1%   Quebec Income Tax 1993 –
                                     Attachment B(C) & Line 525
ba94.mpr:      5900.00        0.0%   Income Tax Return, 1994,
                                     Attachement B and line 530
ba95.mpr:      5900.00        0.0%   Income Tax Return, 1995,
                                     Attachement B and line 530
ba96.mpr:      5900.00        0.0%   Income Tax Return, 1996,
                                     Attachement B and line 530
ba97.mpr:      5900.00        0.0%   Income Tax Return, 1997,
                                     Attachement B and line 530
ba98.mpr:      1050.00       -82.2%  Quebec Income Tax 1998 –
                                     Attachment B
ba99.mpr:      1050.00        0.0%   Quebec Income Tax 1999 –
                                     Schedule B
ba00.mpr:      1050.00        0.0%   Quebec Income Tax 2000 –
                                     Schedule B
ba01.mpr:      1050.00        0.0%   Quebec Income Tax 2001 –
                                     Schedule B
ba02.mpr:      1080.00        2.9%   Quebec Income Tax 2002 –
                                     Schedule B
ba03.mpr:      1095.00        1.4%   Quebec Income Tax 2003 –
                                     Schedule B
ba04.mpr:      1115.00        1.8%   Quebec Income Tax 2004 –
                                     Schedule B
ba05.mpr:      0.00            --    Not in effect
ba06.mpr:      0.00            --    Not in effect
ba07.mpr:      0.00            --    Grown from ba06.mpr using
                                     DEFAULT=1.0000
ba08.mpr:      0.00            --    Grown from ba07.mpr using
                                     DEFAULT=1.0000
ba09.mpr:      0.00            --    Grown from ba08.mpr using
                                     DEFAULT=1.0000
ba10.mpr:      0.00            --    Grown from ba09.mpr using
                                     DEFAULT=1.0000
ba11.mpr:      0.00            --    Grown from ba10.mpr using
                                     DEFAULT=1.0000
ba12.mpr:      0.00            --    Grown from ba11.mpr using
                                     DEFAULT=1.0000
```

DESCRIPTION

In calculating the eligible income (imqei) for Quebec Provincial Income Tax, this amount is used to increase the eligible income for the elderly.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	10000.00	--	Quebec Income Tax 1991 – Attachment B(C) Line 535
ba92.mpr:	10000.00	0.0%	Quebec Income Tax 1992 – Attachment B(C) Line 535
ba93.mpr:	10000.00	0.0%	Quebec Income Tax 1993 – Attachment B(C) & Line 535
ba94.mpr:	10000.00	0.0%	Quebec Income Tax 1994 – Attachment B(B) & Line 535
ba95.mpr:	10000.00	0.0%	Quebec Income Tax 1995 – Attachment B(B) & Line 535
ba96.mpr:	10000.00	0.0%	Quebec Income Tax 1996 – Attachment B
ba97.mpr:	10000.00	0.0%	Quebec Income Tax 1995 – Attachment B(B) & Line 535
ba98.mpr:	2200.00	-78.0%	Quebec Income Tax 1998 – Attachment B
ba99.mpr:	2200.00	0.0%	Quebec Income Tax 1999 – Schedule B
ba00.mpr:	2200.00	0.0%	Quebec Income Tax 2000 – Schedule B

```
   ba01.mpr:     2200.00        0.0%    Quebec Income Tax 2001 -
                                        Schedule B
   ba02.mpr:     2200.00        0.0%    Quebec Income Tax 2002 -
                                        Schedule B
   ba03.mpr:     2200.00        0.0%    Quebec Income Tax 2003 -
                                        Schedule B
   ba04.mpr:     2200.00        0.0%    Quebec Income Tax 2004 -
                                        Schedule B
   ba05.mpr:     0.00           --      Not in effect
   ba06.mpr:     0.00           --      Not in effect
   ba07.mpr:     0.00           --      Grown from ba06.mpr using
                                DEFAULT=1.0000
   ba08.mpr:     0.00           --      Grown from ba07.mpr using
                                DEFAULT=1.0000
   ba09.mpr:     0.00           --      Grown from ba08.mpr using
                                DEFAULT=1.0000
   ba10.mpr:     0.00           --      Grown from ba09.mpr using
                                DEFAULT=1.0000
   ba11.mpr:     0.00           --      Grown from ba10.mpr using
                                DEFAULT=1.0000
   ba12.mpr:     0.00           --      Grown from ba11.mpr using
                                DEFAULT=1.0000
```

QEMPDEDM Quebec earned income deduction for workers maximum

DESCRIPTION

Beginning in 2006, individuals will be able to deduct, in the calculation of their net income
for a given taxation year, an amount equal to QEMPDEDP of their eligible earned income for
the year, up to this amount. Eligible income includes wages and salaries as well as self-
employment income. The value of the modeled Quebec earned income deduction is saved in
imqempdd and added to imqdedft.

CROSS REFERENCE

Function   **Description**

txqinet   Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	500.00	--	Quebec Income Tax 2006 – Line 201
ba07.mpr:	1000.00	100.0%	Quebec Budget 2006 – Budget Speech, page 16
ba08.mpr:	1000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	1000.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	1000.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	1000.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	1000.00	0.0%	Grown from ba11.mpr using NONE=1.0000

QEMPDEDP   Quebec earned income deduction percent of income

DESCRIPTION

Beginning in 2006, individuals will be able to deduct, in the calculation of their net income
for a given taxation year, an amount equal to this percentage of their eligible earned income
for the year, up to QEMPDEDM. Eligible income includes wages and salaries as well as

self-employment income. The value of the modeled Quebec earned income deduction is
saved in imqempdd and added to imqdedft.

CROSS REFERENCE

Function   **Description**

txqinet   Compute net income (Quebec)

VALUES

```
File/Year        Value      Growth Source

 ba91.mpr:      0.00000         --    Not in effect
 ba92.mpr:      0.00000         --    Not in effect
 ba93.mpr:      0.00000         --    Not in effect
 ba94.mpr:      0.00000         --    Not in effect
 ba95.mpr:      0.00000         --    Not in effect
 ba96.mpr:      0.00000         --    Not in effect
 ba97.mpr:      0.00000         --    Not in effect
 ba98.mpr:      0.00000         --    Not in effect
 ba99.mpr:      0.00000         --    Not in effect
 ba00.mpr:      0.00000         --    Not in effect
 ba01.mpr:      0.00000         --    Not in effect
 ba02.mpr:      0.00000         --    Not in effect
 ba03.mpr:      0.00000         --    Not in effect
 ba04.mpr:      0.00000         --    Not in effect
 ba05.mpr:      0.00000         --    Not in effect
 ba06.mpr:      0.06000         --    Quebec Income Tax 2006 -
                             Line 201
 ba07.mpr:      0.06000        0.0%   Copied from ba06.mpr
 ba08.mpr:      0.06000        0.0%   Copied from ba07.mpr
 ba09.mpr:      0.06000        0.0%   Copied from ba08.mpr
 ba10.mpr:      0.06000        0.0%   Copied from ba09.mpr
 ba11.mpr:      0.06000        0.0%   Copied from ba10.mpr
 ba12.mpr:      0.06000        0.0%   Copied from ba11.mpr
```

QESSNEEDS Quebec essential needs for transfer of parental contributions

DESCRIPTION

When QTPCFLG is set to 1, parents in Quebec can no longer get a tax credit for their dependent children 18 or over in full-time school who attend post-secondary school. Instead, children can transfer unused tax credits to their parents. Students who were in school for two terms can transfer up to QESSNEEDS of credits which they don't use. Students who were in school for one term can transfer a maximum of QESSNEEDS minus QPSXM.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	6650.00	--	Quebec Budget 2007 (May) section A2

```
ba08.mpr:      6784.66       2.0%   Grown from ba07.mpr using
                             CPIQU=1.020249
ba09.mpr:      6924.50       2.1%   Grown from ba08.mpr using
                             CPIQU=1.020611
ba10.mpr:      7064.33       2.0%   Grown from ba09.mpr using
                             CPIQU=1.020194
ba11.mpr:      7204.17       2.0%   Grown from ba10.mpr using
                             CPIQU=1.019795
ba12.mpr:      7349.18       2.0%   Grown from ba11.mpr using
                             CPIQU=1.020129
```

QFAIFLAG   Quebec inclusion of federal family allowance in income flag

DESCRIPTION

In calculating total income for Quebec Provincial Income Tax, this parameter controls whether or not Taxable Family Allowances (imqtfa) are included in Total Income imqitot. If set to a value of 1, Taxable Family Allowances are included, if set to 0, they are not.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      1                --    Quebec Income Tax 1991 –
                             Line 108
ba92.mpr:      1                --    Quebec Income Tax 1992 –
                             Line 108
ba93.mpr:      0                --    Not in effect
ba94.mpr:      0                --    Not in effect
ba95.mpr:      0                --    Not in effect
ba96.mpr:      0                --    Not in effect
ba97.mpr:      0                --    Not in effect
```

```
ba98.mpr:     0              --    Not in effect
ba99.mpr:     0              --    Not in effect
ba00.mpr:     0              --    Not in effect
ba01.mpr:     0              --    Not in effect
ba02.mpr:     0              --    Not in effect
ba03.mpr:     0              --    Not in effect
ba04.mpr:     0              --    Not in effect
ba05.mpr:     0              --    Not in effect
ba06.mpr:     0              --    Not in effect
ba07.mpr:     0              --    Not in effect
ba08.mpr:     0              --    Copied from ba07.mpr
ba09.mpr:     0              --    Copied from ba08.mpr
ba10.mpr:     0              --    Copied from ba09.mpr
ba11.mpr:     0              --    Copied from ba10.mpr
ba12.mpr:     0              --    Copied from ba11.mpr
```

QFAMDED   Quebec Family related deduction on income in refundable credits

DESCRIPTION

When QFAMFLG is set to 0, persons who lived alone had this value used to reduce their income used for calculating the tax reduction for families (imqei) in order to calculate the real estate tax refund (imqptr) and the refundable QST credit (imqstr).

When QFAMFLG is set to 1, this is the amount which reduces net income in order to calculate the tax reduction for families (imqftr), the amount with respect to age, for a person living alone, or for retirement income (imqcalr), the real estate tax refund (imqptr) and the refundable QST credit (imqstr).

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	4000.00	--	Attachement B, Quebec Income Tax Return
ba92.mpr:	4000.00	0.0%	Attachement B, Quebec Income Tax Return
ba93.mpr:	4000.00	0.0%	Attachement B, Quebec Income Tax Return
ba94.mpr:	4000.00	0.0%	Attachement B, Quebec Income Tax Return
ba95.mpr:	4000.00	0.0%	Attachement B, Quebec Income Tax Return
ba96.mpr:	4000.00	0.0%	Attachement B, Quebec Income Tax Return
ba97.mpr:	4000.00	0.0%	Attachement B, Quebec Income Tax Return
ba98.mpr:	26000.00	550.0%	Quebec Income Tax 1998 - Attachment B
ba99.mpr:	26000.00	0.0%	Quebec Income Tax 1999 - Schedule B
ba00.mpr:	26000.00	0.0%	Quebec Income Tax 2000 - Schedule B
ba01.mpr:	26000.00	0.0%	Quebec Income Tax 2001 - Schedule B
ba02.mpr:	26700.00	2.7%	Quebec Income Tax 2002 - Schedule B
ba03.mpr:	27095.00	1.5%	Quebec Income Tax 2003 - Schedule B(A)
ba04.mpr:	27635.00	2.0%	Quebec Income Tax 2004 - Schedule B(A)
ba05.mpr:	28030.00	1.4%	Quebec Income Tax 2005 - Schedule B(A)
ba06.mpr:	28710.00	2.4%	Quebec Income Tax 2006 - Schedule B(A)
ba07.mpr:	29290.00	2.0%	Form TP-1015.3-V 2007-01
ba08.mpr:	29883.09	2.0%	Grown from ba07.mpr using CPIQU=1.020249
ba09.mpr:	30499.01	2.1%	Grown from ba08.mpr using CPIQU=1.020611
ba10.mpr:	31114.91	2.0%	Grown from ba09.mpr using CPIQU=1.020194

```
ba11.mpr:     31730.83     2.0%    Grown from ba10.mpr using
                                    CPIQU=1.019795
ba12.mpr:     32369.54     2.0%    Grown from ba11.mpr using
                                    CPIQU=1.020129
```

QFAMFLG   Quebec family income deduction activation flag

DESCRIPTION

The calculation of the family tax credit is modified in 1998. The new calculation is activated by the flag QFAMFLG. The family net income is reduced by the family deduction (the reduced family income), QFAMDED, that is increased to $26,000. A first part of the family credit is associated to a person living alone or with one or more dependant children, QEIA3 and QEIA5, all others (QEIA1, QEIA2, QEIA4) are set to zero. The amount for elderly, QEIAA, and for retirement income remains. The value of the first part of the credit is then the difference between those credits and the reduced family income considered at a rate QFAMRAT.

The second part of the family tax credit remains the same for the family structure with dependant children, the rate applied to the reduced family income, QFTRRR, is increased from 4% to 6%.

See also QFAMRAT.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect

```
ba95.mpr:     0                --     Not in effect
ba96.mpr:     0                --     Not in effect
ba97.mpr:     0                --     Not in effect
ba98.mpr:     1                --     Quebec Income Tax 1998 -
                         Attachment B
ba99.mpr:     1                --     Quebec Income Tax 1999 -
                         Schedule B
ba00.mpr:     1                --     Quebec Income Tax 2000 -
                         Schedule B
ba01.mpr:     1                --     Quebec Income Tax 2001 -
                         Schedule B
ba02.mpr:     1                --     Quebec Income Tax 2002 -
                         Schedule B
ba03.mpr:     1                --     Quebec Income Tax 2003 -
                         Schedule B
ba04.mpr:     1                --     Quebec Income Tax 2004 -
                         Schedule B
ba05.mpr:     1                --     Quebec Income Tax 2005 -
                         Schedule B
ba06.mpr:     1                --     Quebec Income Tax 2006 -
                         Schedule B
ba07.mpr:     1                --     Copied from ba06.mpr
ba08.mpr:     1                --     Copied from ba07.mpr
ba09.mpr:     1                --     Copied from ba08.mpr
ba10.mpr:     1                --     Copied from ba09.mpr
ba11.mpr:     1                --     Copied from ba10.mpr
ba12.mpr:     1                --     Copied from ba11.mpr
```

QFAMNETI   Quebec family allowance tax credit net income concept flag

DESCRIPTION

This parameter defines the income definition to be used in the calculation of Quebec family allowance tax credit (imqfatc).

When assigned to 0, the income test is based on the net income of the individual and the net income of the spouse, if applicable. When assigned to 1, the net income is based on line 220 of the tax form and has the same calculation regardless of which form, general or simplified, was completed. The new concept of net income is calculated as total income less contributions paid to an RPP (idrpp), contributions paid to an RRSP (idrrsp), contributions to CPP/QPP by self-employed workers (imqcppse), if applicable and social benefits repayment (imrepay) if applicable. Beginning in 1998, this is the net income concept to be used to determine net family income. The flag is set to 1 beginning in 1999, since the calculation for the Quebec family allowance tax credit is based on previous year's income.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0               --    Not in effect
 ba92.mpr:     0               --    Not in effect
 ba93.mpr:     0               --    Not in effect
 ba94.mpr:     0               --    Not in effect
 ba95.mpr:     0               --    Not in effect
 ba96.mpr:     0               --    Not in effect
 ba97.mpr:     0               --    Not in effect
 ba98.mpr:     0               --    Not in effect
 ba99.mpr:     1               --    Quebec Income Tax 2000 -
                         Schedule B
 ba00.mpr:     1               --    Quebec Income Tax 2000 -
                         Schedule B
 ba01.mpr:     1               --    Quebec Income Tax 2001 -
                         Schedule B
 ba02.mpr:     1               --    Quebec Income Tax 2002 -
                         Schedule B
 ba03.mpr:     1               --    Quebec Income Tax 2003 -
                         Schedule B
 ba04.mpr:     1               --    Quebec Income Tax 2004 -
                         Schedule B
 ba05.mpr:     1               --    Not in effect
 ba06.mpr:     1               --    Not in effect
 ba07.mpr:     1               --    Copied from ba06.mpr
 ba08.mpr:     1               --    Copied from ba07.mpr
 ba09.mpr:     1               --    Copied from ba08.mpr
 ba10.mpr:     1               --    Copied from ba09.mpr
 ba11.mpr:     1               --    Copied from ba10.mpr
 ba12.mpr:     1               --    Copied from ba11.mpr
```

DESCRIPTION

This is the rate applied to the net family income reduced by the deduction QFAMDED in the calculation of the first part of the family tax credit.

See also QFAMFLG for a description of the changes.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.15	--	Quebec Income Tax 1998 – Attachment B
ba99.mpr:	0.15	0.0%	Quebec Income Tax 1999 – Schedule B
ba00.mpr:	0.15	0.0%	Quebec Income Tax 2000 – Schedule B
ba01.mpr:	0.15	0.0%	Quebec Income Tax 2001 – Schedule B
ba02.mpr:	0.15	0.0%	Quebec Income Tax 2002 – Schedule B
ba03.mpr:	0.15	0.0%	Quebec Income Tax 2003 – Schedule B(B)

```
ba04.mpr:      0.15         0.0%   Quebec Income Tax 2004 -
                                   Schedule B(B)
ba05.mpr:      0.15         0.0%   Quebec Income Tax 2005 -
                                   Schedule B(B)
ba06.mpr:      0.15         0.0%   Quebec Income Tax 2006 -
                                   Schedule B(B)
ba07.mpr:      0.15         0.0%   Copied from ba06.mpr
ba08.mpr:      0.15         0.0%   Copied from ba07.mpr
ba09.mpr:      0.15         0.0%   Copied from ba08.mpr
ba10.mpr:      0.15         0.0%   Copied from ba09.mpr
ba11.mpr:      0.15         0.0%   Copied from ba10.mpr
ba12.mpr:      0.15         0.0%   Copied from ba11.mpr
```

QFATCHIRR QFATC High income reduction rate

DESCRIPTION

Under the Quebec Family Allowance Tax Credit, this parameter represents the income reduction rate to be applied to the calculated benefit when the family net income exceeds the high income turndown (QFATCHITD). This is valid only when QFATCOPT = 2.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect

```
ba98.mpr:     0.05000        --     Reglements sur les
                          prestations familiales
ba99.mpr:     0.05000      0.0%   Reglements sur les
                          prestations familiales
ba00.mpr:     0.05000      0.0%   Reglements sur les
                          prestations familiales
ba01.mpr:     0.05000      0.0%   Reglements sur les
                          prestations familiales
ba02.mpr:     0.05000      0.0%   Reglements sur les
                          prestations familiales
ba03.mpr:     0.05000      0.0%   Reglements sur les
                          prestations familiales
ba04.mpr:     0.05000      0.0%   Reglements sur les
                          prestations familiales
ba05.mpr:     0.00000        --     Not in effect - Quebec
                          Budget 2004
ba06.mpr:     0.00000        --     Not in effect
ba07.mpr:     0.00000        --     Copied from ba06.mpr
ba08.mpr:     0.00000        --     Copied from ba07.mpr
ba09.mpr:     0.00000        --     Copied from ba08.mpr
ba10.mpr:     0.00000        --     Copied from ba09.mpr
ba11.mpr:     0.00000        --     Copied from ba10.mpr
ba12.mpr:     0.00000        --     Copied from ba11.mpr
```

QFATCHITD QFATC High income turndown

DESCRIPTION

Under the Quebec Family Allowance Tax Credit (QFATCOPT=2), this parameter represents
the high income turndown level. For families with net income over this amount, the Quebec
Family Allowance Tax Credit is equal to the minimum benefit amount (depending on the
number of children) less the difference between the family net income and this turndown
amount multiplied by the applicable reduction rate (QFATCHIRR).

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	50000.00	--	Reglements sur les prestations familiales
ba99.mpr:	50000.00	0.0%	Reglements sur les prestations familiales
ba00.mpr:	50000.00	0.0%	Reglements sur les prestations familiales
ba01.mpr:	50000.00	0.0%	Reglements sur les prestations familiales
ba02.mpr:	50000.00	0.0%	Reglements sur les prestations familiales
ba03.mpr:	50000.00	0.0%	Reglements sur les prestations familiales
ba04.mpr:	50000.00	0.0%	Reglements sur les prestations familiales
ba05.mpr:	0.00	--	Not in effect - Quebec Budget 2004
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using DEFAULT=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using DEFAULT=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using DEFAULT=1.0000

DESCRIPTION

This is the table for the supplement for families with 4 kids and more and kids under 6 years of age in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Source				
ba91.mpr:	1	[Rows]	Not in effect			
0.00	0.00	0.00	0.00	0.00	0.00	
		0.00				
ba92.mpr:		[Same]	Not in effect			
ba93.mpr:		[Same]	Not in effect			
ba94.mpr:		[Same]	Not in effect			
ba95.mpr:		[Same]	Not in effect			
ba96.mpr:		[Same]	Not in effect			
ba97.mpr:		[Same]	Not in effect			
ba98.mpr:	16	[Rows]	Reglements sur les prestations familiales			
0.00	0.00	0.00	0.00	0.00	0.00	
		0.00				
0.00	0.00	0.00	0.00	0.00	0.00	
		0.00				
0.00	0.00	0.00	0.00	0.00	0.00	
		0.00				
0.00	0.00	0.00	0.00	0.00	0.00	
		0.00				

```
     0.00    270.00    856.00   1091.00   1208.00      0.00
                         0.00
     0.00    134.00    720.00   1306.00   1540.00   1657.00
                         0.00
     0.00      0.00    583.00   1169.00   1755.00   1989.00
                      2107.00
     0.00      0.00    446.00   1032.00   1618.00   2204.00
                      2439.00
     0.00      0.00    310.00    896.00   1482.00   2068.00
                      2654.00
     0.00      0.00    173.00    759.00   1345.00   1931.00
                      2517.00
     0.00      0.00     36.00    622.00   1208.00   1794.00
                      2380.00
     0.00      0.00      0.00    486.00   1072.00   1658.00
                      2244.00
     0.00      0.00      0.00    349.00    935.00   1521.00
                      2107.00
     0.00      0.00      0.00    213.00    798.00   1384.00
                      1970.00
     0.00      0.00      0.00     76.00    662.00   1248.00
                      1834.00
     0.00      0.00      0.00      0.00    525.00   1111.00
                      1697.00
  ba99.mpr:                 [Same]   Reglements sur les
                            prestations familiales
  ba00.mpr:                 [Same]   Reglements sur les
                            prestations familiales
  ba01.mpr:                 [Same]   Reglements sur les
                            prestations familiales
  ba02.mpr:                 [Same]   Reglements sur les
                            prestations familiales
  ba03.mpr:    1            [Rows]   Not in effect
     0.00      0.00      0.00      0.00      0.00      0.00
                         0.00
  ba04.mpr:                 [Same]   Not in effect
  ba05.mpr:                 [Same]   Not in effect - Quebec
                            Budget 2004
  ba06.mpr:                 [Same]   Not in effect
  ba07.mpr:                 [Same]   Grown from ba06.mpr using
                            DEFAULT=1.0000
  ba08.mpr:                 [Same]   Grown from ba07.mpr using
                            DEFAULT=1.0000
  ba09.mpr:                 [Same]   Grown from ba08.mpr using
                            DEFAULT=1.0000
  ba10.mpr:                 [Same]   Grown from ba09.mpr using
                            DEFAULT=1.0000
```

```
ba11.mpr:                    [Same]   Grown from ba10.mpr using
                             DEFAULT=1.0000
ba12.mpr:                    [Same]   Grown from ba11.mpr using
                             DEFAULT=1.0000
```

QFATCK6PYR   QFATC supplement for kids under 6 phase out year proportion

DESCRIPTION

Under the Quebec Family Allowance Tax Credit (QFATCOPT=2), an extra supplement was
available for large families with children under the age of 6 who were also born before
August 1, 1997. This parameter contains the proportion of the year that is before August 1.
For each child in the family under the age of 6, their age is compared to the difference
between TARGETYEAR and QFATCK6YR. If this difference is less than their age, they
qualify as an eligible child. If the difference is equal to the child's age (meaning that their
year of birth would be 1997), then a random number is compared to this parameter to
determine if the child was born before August 1.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0.00000         --    Not in effect
ba92.mpr:    0.00000         --    Not in effect
ba93.mpr:    0.00000         --    Not in effect
ba94.mpr:    0.00000         --    Not in effect
ba95.mpr:    0.00000         --    Not in effect
ba96.mpr:    0.00000         --    Not in effect
ba97.mpr:    0.00000         --    Not in effect
ba98.mpr:    0.58333         --    Reglements sur les
                             prestations familiales
```

```
ba99.mpr:      0.58333      0.0%   Reglements sur les
                                   prestations familiales
ba00.mpr:      0.58333      0.0%   Reglements sur les
                                   prestations familiales
ba01.mpr:      0.58333      0.0%   Reglements sur les
                                   prestations familiales
ba02.mpr:      0.58333      0.0%   Reglements sur les
                                   prestations familiales
ba03.mpr:      0.58333      0.0%   Reglements sur les
                                   prestations familiales
ba04.mpr:      0.58333      0.0%   Reglements sur les
                                   prestations familiales
ba05.mpr:      0.00000       --    Not in effect - Quebec
                                   Budget 2004
ba06.mpr:      0.00000       --    Not in effect
ba07.mpr:      0.00000       --    Copied from ba06.mpr
ba08.mpr:      0.00000       --    Copied from ba07.mpr
ba09.mpr:      0.00000       --    Copied from ba08.mpr
ba10.mpr:      0.00000       --    Copied from ba09.mpr
ba11.mpr:      0.00000       --    Copied from ba10.mpr
ba12.mpr:      0.00000       --    Copied from ba11.mpr
```

QFATCK6YR QFATC Supplement for kids under 6 phase out year

DESCRIPTION

Under the Quebec Family Allowance Tax Credit (QFATCOPT=2), an extra supplement was available for large families with children under the age of 6 who were also born before August 1, 1997. This parameter contains the year cutoff point for this program. For each child in the family under the age of 6, their age is compared to the difference between TARGETYEAR and this parameter. If this difference is less than their age, they qualify as an eligible child. If the difference is equal to the child's age (meaning that their year of birth would be 1997), then a random number is compared to QFATCK6PYR to determine if the child was born before August 1.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1997	--	Not in effect
ba92.mpr:	1997	--	Not in effect
ba93.mpr:	1997	--	Not in effect
ba94.mpr:	1997	--	Not in effect
ba95.mpr:	1997	--	Not in effect
ba96.mpr:	1997	--	Not in effect
ba97.mpr:	1997	--	Not in effect
ba98.mpr:	1997	--	Reglements sur les prestations familiales
ba99.mpr:	1997	--	Reglements sur les prestations familiales
ba00.mpr:	1997	--	Reglements sur les prestations familiales
ba01.mpr:	1997	--	Reglements sur les prestations familiales
ba02.mpr:	1997	--	Reglements sur les prestations familiales
ba03.mpr:	1997	--	Reglements sur les prestations familiales
ba04.mpr:	1997	--	Reglements sur les prestations familiales
ba05.mpr:	1997	--	Not in effect - Quebec Budget 2004
ba06.mpr:	1997	--	Not in effect
ba07.mpr:	1997	--	Copied from ba06.mpr
ba08.mpr:	1997	--	Copied from ba07.mpr
ba09.mpr:	1997	--	Copied from ba08.mpr
ba10.mpr:	1997	--	Copied from ba09.mpr
ba11.mpr:	1997	--	Copied from ba10.mpr
ba12.mpr:	1997	--	Copied from ba11.mpr

QFATCMIN   QFATC minimum benefit paid

DESCRIPTION

This is the minimum amount paid by the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	2.00	--	Reglements sur les prestations familiales
ba99.mpr:	2.00	0.0%	Reglements sur les prestations familiales
ba00.mpr:	2.00	0.0%	Reglements sur les prestations familiales
ba01.mpr:	2.00	0.0%	Reglements sur les prestations familiales
ba02.mpr:	2.00	0.0%	Reglements sur les prestations familiales
ba03.mpr:	2.00	0.0%	Reglements sur les prestations familiales
ba04.mpr:	2.00	0.0%	Reglements sur les prestations familiales
ba05.mpr:	0.00	--	Not in effect - Quebec Budget 2004
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using DEFAULT=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000

```
ba09.mpr:    0.00           --    Grown from ba08.mpr using
                    DEFAULT=1.0000
ba10.mpr:    0.00           --    Grown from ba09.mpr using
                    DEFAULT=1.0000
ba11.mpr:    0.00           --    Grown from ba10.mpr using
                    DEFAULT=1.0000
ba12.mpr:    0.00           --    Grown from ba11.mpr using
                    DEFAULT=1.0000
```

QFATCMNK QFATC Minimum benefits by kid rank

DESCRIPTION

This is the table for the minimum benefit by kid rank in the Quebec Family Allowance Tax
Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

```
File/Year         Value       Source

 ba91.mpr:    2              [Rows]   Not in effect
         0    0.000   (0.0000)
         0    0.000   (0.0000)
 ba92.mpr:                   [Same]   Not in effect
 ba93.mpr:                   [Same]   Not in effect
 ba94.mpr:                   [Same]   Not in effect
 ba95.mpr:                   [Same]   Not in effect
 ba96.mpr:                   [Same]   Not in effect
 ba97.mpr:                   [Same]   Not in effect
```

```
ba98.mpr:      3          [Rows]   Reglements sur les
                                    prestations familiales
            1  131.000  (43.0000)
            2  174.000  (801.0000)
            3  975.000  (801.0000)
ba99.mpr:                 [Same]   Reglements sur les
                                    prestations familiales
ba00.mpr:      3          [Rows]   Reglements sur les
                                    prestations familiales
            1   80.000  (0.0000)
            2   80.000  (895.0000)
            3  975.000  (895.0000)
ba01.mpr:                 [Same]   Reglements sur les
                                    prestations familiales
ba02.mpr:                 [Same]   Reglements sur les
                                    prestations familiales
ba03.mpr:                 [Same]   Reglements sur les
                                    prestations familiales
ba04.mpr:                 [Same]   Reglements sur les
                                    prestations familiales
ba05.mpr:      2          [Rows]   Not in effect - Quebec
                                    Budget 2004
            1    0.000  (0.0000)
            2    0.000  (0.0000)
ba06.mpr:                 [Same]   Not in effect
ba07.mpr:                 [Same]   Grown from ba06.mpr using
                                    DEFAULT=1.0000
ba08.mpr:                 [Same]   Grown from ba07.mpr using
                                    DEFAULT=1.0000
ba09.mpr:                 [Same]   Grown from ba08.mpr using
                                    DEFAULT=1.0000
ba10.mpr:                 [Same]   Grown from ba09.mpr using
                                    DEFAULT=1.0000
ba11.mpr:                 [Same]   Grown from ba10.mpr using
                                    DEFAULT=1.0000
ba12.mpr:                 [Same]   Grown from ba11.mpr using
                                    DEFAULT=1.0000
```

QFATCMRR QFATC turn down income levels and reduction rate for married parents

DESCRIPTION

This is the table for the turn down income and the corresponding reduction rate for married couples in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function	**Description**
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value		Source	
ba91.mpr:	2		[Rows]	Not in effect
	0	0.000	(0.0000)	
	0	0.000	(0.0000)	
ba92.mpr:			[Same]	Not in effect
ba93.mpr:			[Same]	Not in effect
ba94.mpr:			[Same]	Not in effect
ba95.mpr:			[Same]	Not in effect
ba96.mpr:			[Same]	Not in effect
ba97.mpr:			[Same]	Not in effect
ba98.mpr:	2		[Rows]	Reglements sur les prestations familiales
	21825	0.300	(0.0000)	
	25921	0.500	(0.0000)	
ba99.mpr:	2		[Rows]	Reglements sur les prestations familiales
	21825	0.250	(0.0000)	
	25825	0.250	(0.0000)	
ba00.mpr:			[Same]	Reglements sur les prestations familiales
ba01.mpr:			[Same]	Reglements sur les prestations familiales
ba02.mpr:			[Same]	Reglements sur les prestations familiales
ba03.mpr:			[Same]	Reglements sur les prestations familiales
ba04.mpr:			[Same]	Reglements sur les prestations familiales

```
ba05.mpr:     2              [Rows]   Not in effect - Quebec
                                      Budget 2004
      21825   0.000   (0.0000)
      25825   0.000   (0.0000)
ba06.mpr:                    [Same]   Not in effect
ba07.mpr:                    [Same]   Grown from ba06.mpr using
                                      DEFAULT=1.0000
ba08.mpr:                    [Same]   Grown from ba07.mpr using
                                      DEFAULT=1.0000
ba09.mpr:                    [Same]   Grown from ba08.mpr using
                                      DEFAULT=1.0000
ba10.mpr:                    [Same]   Grown from ba09.mpr using
                                      DEFAULT=1.0000
ba11.mpr:                    [Same]   Grown from ba10.mpr using
                                      DEFAULT=1.0000
ba12.mpr:                    [Same]   Grown from ba11.mpr using
                                      DEFAULT=1.0000
```

QFATCMXK QFATC Maximum benefits by kid rank

DESCRIPTION

This is the table for the maximum benefit by kid rank in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Source

```
ba91.mpr:     2              [Rows]   Not in effect
```

```
         0     0.000    (0.0000)
         0     0.000    (0.0000)
ba92.mpr:              [Same]   Not in effect
ba93.mpr:              [Same]   Not in effect
ba94.mpr:              [Same]   Not in effect
ba95.mpr:              [Same]   Not in effect
ba96.mpr:              [Same]   Not in effect
ba97.mpr:              [Same]   Not in effect
ba98.mpr:    2         [Rows]   Reglements sur les
                       prestations familiales
         1   975.000   (0.0000)
         2   975.000   (0.0000)
ba99.mpr:    2         [Rows]   Reglements sur les
                       prestations familiales
         1   795.000   (0.0000)
         2   795.000   (0.0000)
ba00.mpr:    2         [Rows]   Reglements sur les
                       prestations familiales
         1   625.000   (0.0000)
         2   625.000   (0.0000)
ba01.mpr:              [Same]   Reglements sur les
                       prestations familiales
ba02.mpr:              [Same]   Reglements sur les
                       prestations familiales
ba03.mpr:              [Same]   Reglements sur les
                       prestations familiales
ba04.mpr:              [Same]   Reglements sur les
                       prestations familiales
ba05.mpr:    2         [Rows]   Not in effect - Quebec
                       Budget 2004
         1     0.000   (0.0000)
         2     0.000   (0.0000)
ba06.mpr:              [Same]   Not in effect
ba07.mpr:              [Same]   Grown from ba06.mpr using
                       DEFAULT=1.0000
ba08.mpr:              [Same]   Grown from ba07.mpr using
                       DEFAULT=1.0000
ba09.mpr:              [Same]   Grown from ba08.mpr using
                       DEFAULT=1.0000
ba10.mpr:              [Same]   Grown from ba09.mpr using
                       DEFAULT=1.0000
ba11.mpr:              [Same]   Grown from ba10.mpr using
                       DEFAULT=1.0000
ba12.mpr:              [Same]   Grown from ba11.mpr using
                       DEFAULT=1.0000
```

DESCRIPTION

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.

CROSS REFERENCE

Function	Description
famod	Compute family allowance
txqcalc	Calculate income tax (Quebec)

VALUES

QFATCSRR   QFATC turn down income levels and reduction rate for single parent

DESCRIPTION

This is the table for the turn down income and the corresponding reduction rate for single parent families in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Source

```
 ba91.mpr:    3              [Rows]   Not in effect
         0    0.000    (0.0000)
         0    0.000    (0.0000)
         0    0.000    (0.0000)
 ba92.mpr:                   [Same]   Not in effect
 ba93.mpr:                   [Same]   Not in effect
 ba94.mpr:                   [Same]   Not in effect
 ba95.mpr:                   [Same]   Not in effect
 ba96.mpr:                   [Same]   Not in effect
 ba97.mpr:                   [Same]   Not in effect
 ba98.mpr:    3              [Rows]   Reglements sur les
                                      prestations familiales
      15332    0.500    (-0.0000)
      20921    0.300    (0.0000)
      25921    0.500    (0.0000)
 ba99.mpr:    2              [Rows]   Reglements sur les
                                      prestations familiales
      15332    0.350    (-0.0000)
      20921    0.250    (-0.0000)
 ba00.mpr:    2              [Rows]   Reglements sur les
                                      prestations familiales
      15332    0.350    (-0.0000)
      21214    0.250    (-0.0000)
 ba01.mpr:                   [Same]   Reglements sur les
                                      prestations familiales
 ba02.mpr:                   [Same]   Reglements sur les
                                      prestations familiales
```

```
ba03.mpr:                    [Same]   Reglements sur les
                                      prestations familiales
ba04.mpr:                    [Same]   Reglements sur les
                                      prestations familiales
ba05.mpr:    2               [Rows]   Not in effect - Quebec
                                      Budget 2004
        0     0.000     (0.0000)
        0     0.000     (0.0000)
ba06.mpr:                    [Same]   Not in effect
ba07.mpr:                    [Same]   Grown from ba06.mpr using
                                      DEFAULT=1.0000
ba08.mpr:                    [Same]   Grown from ba07.mpr using
                                      DEFAULT=1.0000
ba09.mpr:                    [Same]   Grown from ba08.mpr using
                                      DEFAULT=1.0000
ba10.mpr:                    [Same]   Grown from ba09.mpr using
                                      DEFAULT=1.0000
ba11.mpr:                    [Same]   Grown from ba10.mpr using
                                      DEFAULT=1.0000
ba12.mpr:                    [Same]   Grown from ba11.mpr using
                                      DEFAULT=1.0000
```

QFATCSUP   Quebec Family Allowance Tax Credit Supplement for single parent

DESCRIPTION

This is the supplement for single parent families in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	1300.00	--	Reglements sur les prestations familiales
ba99.mpr:	1300.00	0.0%	Reglements sur les prestations familiales
ba00.mpr:	1300.00	0.0%	Reglements sur les prestations familiales
ba01.mpr:	1300.00	0.0%	Reglements sur les prestations familiales
ba02.mpr:	1300.00	0.0%	Reglements sur les prestations familiales
ba03.mpr:	1300.00	0.0%	Reglements sur les prestations familiales
ba04.mpr:	1300.00	0.0%	Reglements sur les prestations familiales
ba05.mpr:	0.00	--	Not in effect - Quebec Budget 2004
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using DEFAULT=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using DEFAULT=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using DEFAULT=1.0000

DESCRIPTION

This is the take-up rate for assigned benefits in Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year		Value	Source	
ba91.mpr:		2	[Rows]	Not in effect
	0	0.000	(0.0000)	
	0	0.000	(0.0000)	
ba92.mpr:			[Same]	Not in effect
ba93.mpr:			[Same]	Not in effect
ba94.mpr:			[Same]	Not in effect
ba95.mpr:			[Same]	Not in effect
ba96.mpr:			[Same]	Not in effect
ba97.mpr:			[Same]	Not in effect
ba98.mpr:			[Same]	Not in effect
ba99.mpr:			[Same]	Not in effect
ba00.mpr:			[Same]	Not in effect
ba01.mpr:			[Same]	Not in effect
ba02.mpr:			[Same]	Not in effect
ba03.mpr:			[Same]	Not in effect
ba04.mpr:			[Same]	Not in effect
ba05.mpr:			[Same]	Not in effect – Quebec Budget 2004
ba06.mpr:			[Same]	Not in effect

```
   ba07.mpr:                       [Same]   Grown from ba06.mpr using
                                   NONE=1.0000
   ba08.mpr:                       [Same]   Grown from ba07.mpr using
                                   NONE=1.0000
   ba09.mpr:                       [Same]   Grown from ba08.mpr using
                                   NONE=1.0000
   ba10.mpr:                       [Same]   Grown from ba09.mpr using
                                   NONE=1.0000
   ba11.mpr:                       [Same]   Grown from ba10.mpr using
                                   NONE=1.0000
   ba12.mpr:                       [Same]   Grown from ba11.mpr using
                                   NONE=1.0000
```

QFATD4K   QFATC turn down income for 4 children and more

DESCRIPTION

At QFATD4KI, the turn down income is increased by QFATD4K for each kid over 3.

See QFATCOPT for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00             --    Not in effect
 ba92.mpr:     0.00             --    Not in effect
 ba93.mpr:     0.00             --    Not in effect
 ba94.mpr:     0.00             --    Not in effect
 ba95.mpr:     0.00             --    Not in effect
 ba96.mpr:     0.00             --    Not in effect
 ba97.mpr:     0.00             --    Not in effect
```

```
ba98.mpr:     1231.00          --     Reglements sur les
                          prestations familiales
ba99.mpr:        0.00          --     Reglements sur les
                          prestations familiales
ba00.mpr:        0.00          --     Not in effect
ba01.mpr:        0.00          --     Not in effect
ba02.mpr:        0.00          --     Not in effect
ba03.mpr:        0.00          --     Not in effect
ba04.mpr:        0.00          --     Not in effect
ba05.mpr:        0.00          --     Not in effect - Quebec
                          Budget 2004
ba06.mpr:        0.00          --     Not in effect
ba07.mpr:        0.00          --     Grown from ba06.mpr using
                          DEFAULT=1.0000
ba08.mpr:        0.00          --     Grown from ba07.mpr using
                          DEFAULT=1.0000
ba09.mpr:        0.00          --     Grown from ba08.mpr using
                          DEFAULT=1.0000
ba10.mpr:        0.00          --     Grown from ba09.mpr using
                          DEFAULT=1.0000
ba11.mpr:        0.00          --     Grown from ba10.mpr using
                          DEFAULT=1.0000
ba12.mpr:        0.00          --     Grown from ba11.mpr using
                          DEFAULT=1.0000
```

QFATD4KI   QFATC turn down income increase by child for 4 children and more

DESCRIPTION

This is a variable turn down income for families with 4 kids and more. The turn down
income is increased by QFATD4K for each kid in excess of 3.

See QFATCOPT for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	25921.00	--	Reglements sur les prestations familiales
ba99.mpr:	0.00	--	Reglements sur les prestations familiales
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect - Quebec Budget 2004
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using DEFAULT=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using DEFAULT=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using DEFAULT=1.0000

DESCRIPTION

In federal family allowances are based on the number of children in the family. In the look-up table, the first column represents the number of children, the second column is the cumulative amount and the third column represents the marginal amount per child.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year		Value		Source
ba91.mpr:	3		[Rows]	Redbook, 1991 Edition, p. D3
	0	0.00	260.28	
	1	(260.28)	388.08	
	2	(648.36)	969.12	
ba92.mpr:	3		[Rows]	Redbook, 1992 Edition, p. D3
	0	0.00	267.60	
	1	(267.60)	399.00	
	2	(666.60)	996.24	
ba93.mpr:	3		[Rows]	Dropped in 1993
	0	0.00	0.00	
	1	(0.00)	0.00	
	2	(0.00)	0.00	
ba94.mpr:			[Same]	Not in effect
ba95.mpr:			[Same]	Not in effect
ba96.mpr:			[Same]	Not in effect
ba97.mpr:			[Same]	Not in effect
ba98.mpr:			[Same]	Not in effect
ba99.mpr:			[Same]	Not in effect
ba00.mpr:			[Same]	Not in effect
ba01.mpr:			[Same]	Not in effect

```
ba02.mpr:                    [Same]   Not in effect
ba03.mpr:                    [Same]   Not in effect
ba04.mpr:                    [Same]   Not in effect
ba05.mpr:                    [Same]   Not in effect
ba06.mpr:                    [Same]   Not in effect
ba07.mpr:                    [Same]   Not in effect
ba08.mpr:                    [Same]   Grown from ba07.mpr using
                             CPIM3=1.000000
ba09.mpr:                    [Same]   Grown from ba08.mpr using
                             CPIM3=1.000000
ba10.mpr:                    [Same]   Grown from ba09.mpr using
                             CPIM3=1.000000
ba11.mpr:                    [Same]   Grown from ba10.mpr using
                             CPIM3=1.000000
ba12.mpr:                    [Same]   Grown from ba11.mpr using
                             CPIM3=1.000000
```

QFPSL   Quebec provincial family allowance [parity,$]

DESCRIPTION

In Quebec, the provincial portion of Family Allowances are also based on the number of children in the family. The table is used similarly to QFFSL.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2.

For more details see QFATCOPT.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year   Value   Source

```
ba91.mpr:     4              [Rows]   Redbook, 1991 Edition, p. D4
         0      0.00    122.88
         1 (122.88)    163.68
         2 (286.56)    204.60
         3 (491.16)    245.16
ba92.mpr:     4              [Rows]   Redbook, 1992 Edition, p. D4
         0      0.00    128.40
         1 (128.40)    171.00
         2 (299.40)    213.84
         3 (513.24)    256.20
ba93.mpr:     4              [Rows]   HWC 1993 Edition, section
                                      6.3
         0      0.00    130.92
         1 (130.92)    174.48
         2 (305.40)    218.16
         3 (523.56)    261.36
ba94.mpr:                    [Same]   Redbook, 1996 Edition, p. D6
ba95.mpr:                    [Same]   Redbook, 1996 Edition, p. D6
ba96.mpr:                    [Same]   Redbook, 1996 Edition, p. D6
ba97.mpr:                    [Same]   Redbook, 1996 Edition, p. D6
ba98.mpr:     4              [Rows]   Not in effect
         0      0.00      0.00
         1   (0.00)      0.00
         2   (0.00)      0.00
         3   (0.00)      0.00
ba99.mpr:                    [Same]   Not in effect
ba00.mpr:                    [Same]   Not in effect
ba01.mpr:                    [Same]   Not in effect
ba02.mpr:                    [Same]   Not in effect
ba03.mpr:                    [Same]   Not in effect
ba04.mpr:                    [Same]   Not in effect
ba05.mpr:                    [Same]   Not in effect
ba06.mpr:                    [Same]   Not in effect
ba07.mpr:                    [Same]   Not in effect
ba08.mpr:                    [Same]   Grown from ba07.mpr using
                                      CPI=1.020331
ba09.mpr:                    [Same]   Grown from ba08.mpr using
                                      CPI=1.020664
ba10.mpr:                    [Same]   Grown from ba09.mpr using
                                      CPI=1.020246
```

```
ba11.mpr:                    [Same]   Grown from ba10.mpr using
                                      CPI=1.019135
ba12.mpr:                    [Same]   Grown from ba11.mpr using
                                      CPI=1.020862
```

QFS   Federal supplement per child 12-17 in Quebec configuration

DESCRIPTION

In Quebec, the provincial government pays a Family Allowance Supplement of this amount on behalf of each child aged 12 to 17.

Starting in 1998, this program is replaced by the Quebec Family Allowance tax Credit and is activated when QFATCOPT is set to 2.

See QFATCOPT for more details.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     99.96          --      Redbook, 1991 Edition, p. D3
ba92.mpr:    102.72         2.8%     Redbook, 1992 Edition, p. D3
ba93.mpr:      0.00          --      Dropped in 1993
ba94.mpr:      0.00          --      Not in effect
ba95.mpr:      0.00          --      Not in effect
ba96.mpr:      0.00          --      Not in effect
ba97.mpr:      0.00          --      Not in effect
ba98.mpr:      0.00          --      Not in effect
ba99.mpr:      0.00          --      Not in effect
ba00.mpr:      0.00          --      Not in effect
ba01.mpr:      0.00          --      Not in effect
```

```
ba02.mpr:     0.00              --     Not in effect
ba03.mpr:     0.00              --     Not in effect
ba04.mpr:     0.00              --     Not in effect
ba05.mpr:     0.00              --     Not in effect
ba06.mpr:     0.00              --     Not in effect
ba07.mpr:     0.00              --     Not in effect
ba08.mpr:     0.00              --     Grown from ba07.mpr using
                          CPIM3=1.000000
ba09.mpr:     0.00              --     Grown from ba08.mpr using
                          CPIM3=1.000000
ba10.mpr:     0.00              --     Grown from ba09.mpr using
                          CPIM3=1.000000
ba11.mpr:     0.00              --     Grown from ba10.mpr using
                          CPIM3=1.000000
ba12.mpr:     0.00              --     Grown from ba11.mpr using
                          CPIM3=1.000000
```

QFTRA1   Quebec family tax reduction family type #1

DESCRIPTION

Contains the maximum Quebec tax reduction which will apply if the family is a married couple with dependant children.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1260.00	--	Quebec Income Tax 1991 – Attachment B(D) Line 541
ba92.mpr:	1380.00	9.5%	Quebec Income Tax 1992 – Attachment B(D) Line 541

```
ba93.mpr:      1500.00        8.7%    Quebec Income Tax 1993 -
                                      Attachment B(D) & Line 541
ba94.mpr:      1500.00        0.0%    Quebec Income Tax 1994 -
                                      Attachment B(C) & Line 541
ba95.mpr:      1500.00        0.0%    Quebec Income Tax 1995 -
                                      Attachment B(B) & Line 541
ba96.mpr:      1500.00        0.0%    Quebec Income Tax 1996 -
                                      Attachment B(C) & Line 541
ba97.mpr:      1500.00        0.0%    Quebec Income Tax 1997 -
                                      Attachment B(C) & Line 541
ba98.mpr:      1500.00        0.0%    Quebec Income Tax 1998 -
                                      Attachment B(D) & Line 420
ba99.mpr:      1500.00        0.0%    Quebec Income Tax 1999 -
                                      Line 420 & Schedule B
ba00.mpr:      1500.00        0.0%    Quebec Income Tax 2000 -
                                      Line 420 & Schedule B
ba01.mpr:      1500.00        0.0%    Quebec Income Tax 2001 -
                                      Line 420 & Schedule B(D)
ba02.mpr:      1500.00        0.0%    Quebec Income Tax 2002 -
                                      Line 420 & Schedule B(D)
ba03.mpr:      1500.00        0.0%    Quebec Income Tax 2003 -
                                      Line 420 & Schedule B(E)
ba04.mpr:      1500.00        0.0%    Quebec Income Tax 2004 -
                                      Line 420 & Schedule B(E)
ba05.mpr:      0.00           --      Not in effect
ba06.mpr:      0.00           --      Not in effect
ba07.mpr:      0.00           --      Grown from ba06.mpr using
                                      DEFAULT=1.0000
ba08.mpr:      0.00           --      Grown from ba07.mpr using
                                      DEFAULT=1.0000
ba09.mpr:      0.00           --      Grown from ba08.mpr using
                                      DEFAULT=1.0000
ba10.mpr:      0.00           --      Grown from ba09.mpr using
                                      DEFAULT=1.0000
ba11.mpr:      0.00           --      Grown from ba10.mpr using
                                      DEFAULT=1.0000
ba12.mpr:      0.00           --      Grown from ba11.mpr using
                                      DEFAULT=1.0000
```

QFTRA2   Quebec family tax reduction family type #2

DESCRIPTION

Contains the maximum tax reduction which will apply if the family is a married couple with
no dependant children.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00		-- Quebec Income Tax 1991 – Attachment B(D) Line 541
ba92.mpr:	0.00		-- Quebec Income Tax 1992 – Attachment B(D) Line 541
ba93.mpr:	0.00		-- Quebec Income Tax 1993 – Attachment B(D) Line 541
ba94.mpr:	0.00		-- Not in effect
ba95.mpr:	0.00		-- Not in effect
ba96.mpr:	0.00		-- Not in effect
ba97.mpr:	0.00		-- Not in effect
ba98.mpr:	0.00		-- Not in effect
ba99.mpr:	0.00		-- Not in effect
ba00.mpr:	0.00		-- Not in effect
ba01.mpr:	0.00		-- Not in effect
ba02.mpr:	0.00		-- Quebec Income Tax 2002 – Line 420 & Schedule B(D)
ba03.mpr:	0.00		-- Quebec Income Tax 2003 – Line 420 & Schedule B(E)
ba04.mpr:	0.00		-- Quebec Income Tax 2004 – Line 420 & Schedule B(E)
ba05.mpr:	0.00		-- Not in effect
ba06.mpr:	0.00		-- Not in effect
ba07.mpr:	0.00		-- Grown from ba06.mpr using DEFAULT=1.0000
ba08.mpr:	0.00		-- Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00		-- Grown from ba08.mpr using DEFAULT=1.0000

```
ba10.mpr:     0.00           --     Grown from ba09.mpr using
                            DEFAULT=1.0000
ba11.mpr:     0.00           --     Grown from ba10.mpr using
                            DEFAULT=1.0000
ba12.mpr:     0.00           --     Grown from ba11.mpr using
                            DEFAULT=1.0000
```

QFTRA3   Quebec family tax reduction family type #3

DESCRIPTION

Contains the maximum family tax reduction which will apply if the family is a single adult with dependant children.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     990.00          --     Quebec Income Tax 1991 –
                            Attachment B(D) Line 541
ba92.mpr:     1055.00        6.6%    Quebec Income Tax 1992 –
                            Attachment B(D) Line 541
ba93.mpr:     1195.00       13.3%    Quebec Income Tax 1993 –
                            Attachment B(D) & Line 541
ba94.mpr:     1195.00        0.0%    Quebec Income Tax 1994 –
                            Attachment B(C) & Line 541
ba95.mpr:     1195.00        0.0%    Quebec Income Tax 1995 –
                            Attachment B(B) & Line 541
ba96.mpr:     1195.00        0.0%    Quebec Income Tax 1996 –
                            Attachment B(C) & Line 541
ba97.mpr:     1195.00        0.0%    Quebec Income Tax 1997 –
                            Attachment B(C) & Line 541
```

```
ba98.mpr:      1195.00      0.0%   Quebec Income Tax 1998 -
                                   Attachment B(D) & Line 420
ba99.mpr:      1195.00      0.0%   Quebec Income Tax 1999 -
                                   Line 420 & Schedule B
ba00.mpr:      1195.00      0.0%   Quebec Income Tax 2000 -
                                   Line 420 & Schedule B
ba01.mpr:      1195.00      0.0%   Quebec Income Tax 2001 -
                                   Line 420 & Schedule B(D)
ba02.mpr:      1195.00      0.0%   Quebec Income Tax 2002 -
                                   Line 420 & Schedule B(D)
ba03.mpr:      1195.00      0.0%   Quebec Income Tax 2003 -
                                   Line 420 & Schedule B(E)
ba04.mpr:      1195.00      0.0%   Quebec Income Tax 2004 -
                                   Line 420 & Schedule B(E)
ba05.mpr:      0.00          --    Not in effect
ba06.mpr:      0.00          --    Not in effect
ba07.mpr:      0.00          --    Grown from ba06.mpr using
                                   DEFAULT=1.0000
ba08.mpr:      0.00          --    Grown from ba07.mpr using
                                   DEFAULT=1.0000
ba09.mpr:      0.00          --    Grown from ba08.mpr using
                                   DEFAULT=1.0000
ba10.mpr:      0.00          --    Grown from ba09.mpr using
                                   DEFAULT=1.0000
ba11.mpr:      0.00          --    Grown from ba10.mpr using
                                   DEFAULT=1.0000
ba12.mpr:      0.00          --    Grown from ba11.mpr using
                                   DEFAULT=1.0000
```

QFTRA4   Quebec family tax reduction family type #4

DESCRIPTION

Contains the maximum family tax reduction which will apply if the family is a single adult living with dependant children and other family members.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	750.00	--	Quebec Income Tax 1991 – Attachment B(D) Line 541
ba92.mpr:	850.00	13.3%	Quebec Income Tax 1992 – Attachment B(D) Line 541
ba93.mpr:	970.00	14.1%	Quebec Income Tax 1993 – Attachment B(D) & Line 541
ba94.mpr:	970.00	0.0%	Quebec Income Tax 1994 – Attachment B(C) & Line 541
ba95.mpr:	970.00	0.0%	Quebec Income Tax 1995 – Attachment B(B) & Line 541
ba96.mpr:	970.00	0.0%	Quebec Income Tax 1996 – Attachment B(C) & Line 541
ba97.mpr:	970.00	0.0%	Quebec Income Tax 1997 – Attachment B(C) & Line 541
ba98.mpr:	1195.00	23.2%	Quebec Income Tax 1998 – Attachment B(D) & Line 420
ba99.mpr:	1195.00	0.0%	Quebec Income Tax 1999 – Line 420 & Schedule B
ba00.mpr:	1195.00	0.0%	Quebec Income Tax 2000 – Line 420 & Schedule B
ba01.mpr:	1195.00	0.0%	Quebec Income Tax 2001 – Line 420 & Schedule B(D)
ba02.mpr:	1195.00	0.0%	Quebec Income Tax 2002 – Line 420 & Schedule B(D)
ba03.mpr:	1195.00	0.0%	Quebec Income Tax 2003 – Line 420 & Schedule B(E)
ba04.mpr:	1195.00	0.0%	Quebec Income Tax 2004 – Line 420 & Schedule B(E)
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using DEFAULT=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using DEFAULT=1.0000

```
   ba12.mpr:      0.00                --     Grown from ba11.mpr using
                                      DEFAULT=1.0000
```

QFTRFLAG   Quebec family tax reduction activation flag

DESCRIPTION

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls whether or not the Quebec Family Tax Reduction is included in the Provincial Tax Credit (imptc). If set to a value of 1, the Quebec Family Tax Reduction is included, if set to 0, it is not.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      1                   --     Quebec Income Tax 1991 –
                                    Attachment B(D)
 ba92.mpr:      1                   --     Quebec Income Tax 1992 –
                                    Attachment B(D)
 ba93.mpr:      1                   --     Quebec Income Tax 1993 –
                                    Attachment B(D)
 ba94.mpr:      1                   --     Quebec Income Tax 1994 –
                                    Attachment B(C)
 ba95.mpr:      1                   --     Quebec Income Tax 1995 –
                                    Attachment B(C)
 ba96.mpr:      1                   --     Quebec Income Tax 1996 –
                                    Attachment B(C)
 ba97.mpr:      1                   --     Quebec Income Tax 1997 –
                                    Attachment B(C) & Line 541
 ba98.mpr:      1                   --     Quebec Income Tax 1998 –
                                    Attachment B(D) & Line 420
```

```
ba99.mpr:     1                 --      Quebec Income Tax 1999 -
                                        Line 420 & Schedule B
ba00.mpr:     1                 --      Quebec Income Tax 2000 -
                                        Line 420 & Schedule B
ba01.mpr:     1                 --      Quebec Income Tax 2001 -
                                        Line 420 & Schedule B(D)
ba02.mpr:     1                 --      Quebec Income Tax 2002 -
                                        Line 420 & Schedule B(D)
ba03.mpr:     1                 --      Quebec Income Tax 2003 -
                                        Line 420 & Schedule B(E)
ba04.mpr:     1                 --      Quebec Income Tax 2004 -
                                        Line 420 & Schedule B(E)
ba05.mpr:     0                 --      Not in effect
ba06.mpr:     0                 --      Not in effect
ba07.mpr:     0                 --      Copied from ba06.mpr
ba08.mpr:     0                 --      Copied from ba07.mpr
ba09.mpr:     0                 --      Copied from ba08.mpr
ba10.mpr:     0                 --      Copied from ba09.mpr
ba11.mpr:     0                 --      Copied from ba10.mpr
ba12.mpr:     0                 --      Copied from ba11.mpr
```

QFTRRR   Quebec family tax reduction reduction rate

DESCRIPTION

This rate is used to calculate the Quebec family tax reduction (imqftr) for Quebec provincial
Income Tax.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.04000	--	Quebec Income Tax 1991 – Attachment B(D) Line 542
ba92.mpr:	0.04000	0.0%	Quebec Income Tax 1992 – Attachment B(D) Line 542
ba93.mpr:	0.04000	0.0%	Quebec Income Tax 1993 – Attachment B(D) & Line 548
ba94.mpr:	0.04000	0.0%	Quebec Income Tax 1994 – Attachment B(C) & Line 550
ba95.mpr:	0.04000	0.0%	Quebec Income Tax 1995 – Attachment B(C) & Line 550
ba96.mpr:	0.04000	0.0%	Quebec Income Tax 1996 – Attachment B(C) & Line 550
ba97.mpr:	0.04700	17.5%	Quebec Income Tax 1997 – Attachment B(C) & Line 541
ba98.mpr:	0.06000	27.7%	Quebec Income Tax 1998 – Attachment B(D) & Line 420
ba99.mpr:	0.06000	0.0%	Quebec Income Tax 1999 – Line 420 & Schedule B
ba00.mpr:	0.05000	-16.7%	Quebec Income Tax 2000 – Line 420 & Schedule B
ba01.mpr:	0.03000	-40.0%	Quebec Income Tax 2001 – Line 420 & Schedule B(D)
ba02.mpr:	0.03000	0.0%	Quebec Income Tax 2002 – Line 420 & Schedule B(D)
ba03.mpr:	0.03000	0.0%	Quebec Income Tax 2003 – Line 420 & Schedule B(E)
ba04.mpr:	0.03000	0.0%	Quebec Income Tax 2004 – Line 420 & Schedule B(E)
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

DESCRIPTION

This is the rate used to calculate the Quebec tax credit for gifts and charitable donations that exceed QGIFTL1 when QGIFTHCR is equal to 1. For gifts and charitable donations up to QGIFTL1, the Quebec nominal tax credit rate (QNTCR) is used.

See also QGIFTL1, QGIFTOPT, imqchatc and QNTCR.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.25000	--	Quebec Income Tax 2000 – Work Chart & Line 389
ba01.mpr:	0.24500	-2.0%	Quebec Income Tax 2001 – Work Chart & Line 389
ba02.mpr:	0.24000	-2.0%	Quebec Income Tax 2002 – Work Chart & Line 389
ba03.mpr:	0.24000	0.0%	Quebec Income Tax 2003 – Work Chart & Line 389

```
ba04.mpr:     0.24000      0.0%   Quebec Income Tax 2004 -
                                  Work Chart & Line 389
ba05.mpr:     0.24000      0.0%   Quebec Income Tax 2005 -
                                  Work Chart & Line 389
ba06.mpr:     0.24000      0.0%   Quebec Income Tax 2006 -
                                  Line 397
ba07.mpr:     0.24000      0.0%   Copied from ba06.mpr
ba08.mpr:     0.24000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.24000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.24000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.24000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.24000      0.0%   Copied from ba11.mpr
```

QGIFTFLG   Quebec max to gifts to Federal/Province/Crown activation flag

DESCRIPTION

When set to zero, before 1998, gifts are not subject to a maximum. Starting in 1998, this parameter is set to 1 when charity and gifts were subject to the same maximum based on net income.

See also: imqchara, imqchatc, QGIFTOPT

CROSS REFERENCE

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0              --    Not in effect
ba92.mpr:     0              --    Not in effect
ba93.mpr:     0              --    Not in effect
ba94.mpr:     0              --    Not in effect
ba95.mpr:     0              --    Not in effect
```

```
ba96.mpr:     0              --    Not in effect
ba97.mpr:     0              --    Not in effect
ba98.mpr:     1              --    Quebec Income Tax 1998
ba99.mpr:     1              --    Quebec Income Tax 1999
ba00.mpr:     1              --    Quebec Income Tax 2000
ba01.mpr:     1              --    Quebec Income Tax 2001
ba02.mpr:     1              --    Quebec Income Tax 2002
ba03.mpr:     1              --    Quebec Income Tax 2003 -
                           Line 389
ba04.mpr:     1              --    Quebec Income Tax 2004 -
                           Line 389
ba05.mpr:     1              --    Quebec Income Tax 2005 -
                           Line 389
ba06.mpr:     1              --    Quebec Income Tax 2006 -
                           Line 393
ba07.mpr:     1              --    Copied from ba06.mpr
ba08.mpr:     1              --    Copied from ba07.mpr
ba09.mpr:     1              --    Copied from ba08.mpr
ba10.mpr:     1              --    Copied from ba09.mpr
ba11.mpr:     1              --    Copied from ba10.mpr
ba12.mpr:     1              --    Copied from ba11.mpr
```

QGIFTHCR   Quebec higher tax credit on large gifts activation flag

DESCRIPTION

When this parameter is set to 1, large gifts are subject to a higher tax credit rate. Beginning in 2000, there are two tax credit rates applied to gifts in Quebec. Allowable gifts up to QGIFTL1 use the QNTCR. The higher credit rate QGFTCR is applied to allowable gifts over QGIFTL1.   The total value of the tax credit is imqchatc.

See also: imqchara, imqchatc, QGIFTOPT, QGIFTFLG.

CROSS REFERENCE

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

QGIFTL1   Quebec minimum gift limit subject to higher credit rate

DESCRIPTION

When QGIFTHCR is equal to 1, different tax credit rates are used depending on the size of the gift. The Quebec nominal tax credit rate (QNTCR) is used on the amount of gifts and charitable donations up to this limit. The tax credit rate for gifts and charitable donation above this amount will be QGFTCR.

See also QGFTCR, QGIFTOPT, imqchatc and QNTCR.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	2000.00	--	Quebec Income Tax 2000 – Work Chart & Line 389
ba01.mpr:	2000.00	0.0%	Quebec Income Tax 2001 – Work Chart & Line 389
ba02.mpr:	2000.00	0.0%	Quebec Income Tax 2002 – Work Chart & Line 389
ba03.mpr:	2000.00	0.0%	Quebec Income Tax 2003 – Work Chart & Line 389
ba04.mpr:	2000.00	0.0%	Quebec Income Tax 2004 – Work Chart & Line 389
ba05.mpr:	2000.00	0.0%	Quebec Income Tax 2005 – Work Chart & Line 389
ba06.mpr:	200.00	-90.0%	Quebec Income Tax 2006 – Line 395
ba07.mpr:	200.00	0.0%	Grown from ba06.mpr using DEFAULT=1.0000
ba08.mpr:	200.00	0.0%	Grown from ba07.mpr using DEFAULT=1.0000

```
ba09.mpr:    200.00        0.0%   Grown from ba08.mpr using
                           DEFAULT=1.0000
ba10.mpr:    200.00        0.0%   Grown from ba09.mpr using
                           DEFAULT=1.0000
ba11.mpr:    200.00        0.0%   Grown from ba10.mpr using
                           DEFAULT=1.0000
ba12.mpr:    200.00        0.0%   Grown from ba11.mpr using
                           DEFAULT=1.0000
```

QGIFTOPT   Quebec gifts as tax credit

DESCRIPTION

When this parameter is set to 1, imqchara is calculated as a deduction of net income. Starting in 1993, the parameter is set to 2, and charity and gifts, imqchatc, are now tax credit. When QGIFTFLG is set to zero, before 1998, gifts are not subject to a maximum. Starting in 1998, QGIFTFLG is set to 1 when charity and gifts were subject to the same maximum based on net income.

See also: imqchara, imqchatc, QGIFTFLG

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Income Tax Return, 1991
ba92.mpr:	1	--	Income Tax Return, 1992
ba93.mpr:	2	--	Income Tax Return, 1993
ba94.mpr:	2	--	Income Tax Return, 1994

```
ba95.mpr:     2              --     Income Tax Return, 1995
ba96.mpr:     2              --     Income Tax Return, 1996
ba97.mpr:     2              --     Income Tax Return, 1997
ba98.mpr:     2              --     Quebec Income Tax 1998
ba99.mpr:     2              --     Quebec Income Tax 1999
ba00.mpr:     2              --     Quebec Income Tax 2000
ba01.mpr:     2              --     Quebec Income Tax 2001
ba02.mpr:     2              --     Quebec Income Tax 2002
ba03.mpr:     2              --     Quebec Income Tax 2003
ba04.mpr:     2              --     Quebec Income Tax 2004
ba05.mpr:     2              --     Quebec Income Tax 2005
ba06.mpr:     2              --     Quebec Income Tax 2006
ba07.mpr:     2              --     Copied from ba06.mpr
ba08.mpr:     2              --     Copied from ba07.mpr
ba09.mpr:     2              --     Copied from ba08.mpr
ba10.mpr:     2              --     Copied from ba09.mpr
ba11.mpr:     2              --     Copied from ba10.mpr
ba12.mpr:     2              --     Copied from ba11.mpr
```

QHPTC   Quebec Housing Parent Tax Credit

DESCRIPTION

This is the base level of the Quebec Home Parent Tax Credit (imqhptc). For more explanation see QHPTCFLG.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00              --     Not in effect
```

```
ba92.mpr:     440.00            --    Quebec Income Tax Return,
                               line 458
ba93.mpr:     440.00           0.0%   Quebec Income Tax Return,
                               Attachement N
ba94.mpr:     550.00          25.0%   Quebec Income Tax Return,
                               Attachement K
ba95.mpr:     550.00           0.0%   Quebec Income Tax Return,
                               Attachement H
ba96.mpr:     550.00           0.0%   Quebec Income Tax Return,
                               Attachement H
ba97.mpr:     550.00           0.0%   Copy from 1996
ba98.mpr:     550.00           0.0%   Quebec Income Tax 1998 -
                               Line 462
ba99.mpr:     550.00           0.0%   Quebec Income Tax 1999 -
                               Line 462 & Schedule H
ba00.mpr:     550.00           0.0%   Quebec Income Tax 2000 -
                               Line 462 & Schedule H
ba01.mpr:     550.00           0.0%   Quebec Income Tax 2001 -
                               Line 462 & Schedule H
ba02.mpr:     550.00           0.0%   Quebec Income Tax 2002 -
                               Line 462 & Schedule H
ba03.mpr:     550.00           0.0%   Quebec Income Tax 2003 -
                               Line 462 & Schedule H
ba04.mpr:     550.00           0.0%   Quebec Income Tax 2004 -
                               Line 462 & Schedule H
ba05.mpr:     550.00           0.0%   Quebec Income Tax 2005 -
                               Line 462 & Schedule H
ba06.mpr:     0.00              --    Not in effect - Quebec
                               Budget 2005
ba07.mpr:     0.00              --    Grown from ba06.mpr using
                               DEFAULT=1.0000
ba08.mpr:     0.00              --    Grown from ba07.mpr using
                               DEFAULT=1.0000
ba09.mpr:     0.00              --    Grown from ba08.mpr using
                               DEFAULT=1.0000
ba10.mpr:     0.00              --    Grown from ba09.mpr using
                               DEFAULT=1.0000
ba11.mpr:     0.00              --    Grown from ba10.mpr using
                               DEFAULT=1.0000
ba12.mpr:     0.00              --    Grown from ba11.mpr using
                               DEFAULT=1.0000
```

DESCRIPTION

The calculation of the Quebec Home Parent Tax Credit (imqhptc) is activated by the flag QHPTCFLG. The refundable credit started in 1992. The level of refundable credit is based on the duration of parent or grandparent stay in the economic family. The base level of the credit is QHPTC.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	1	--	Quebec Income Tax Return, line 458
ba93.mpr:	1	--	Quebec Income Tax Return, Attachement N
ba94.mpr:	1	--	Quebec Income Tax Return, Attachement K
ba95.mpr:	1	--	Quebec Income Tax Return, Attachement H
ba96.mpr:	1	--	Quebec Income Tax Return, Attachement H
ba97.mpr:	1	--	Copy from 1996
ba98.mpr:	1	--	Quebec Income Tax 1998 - Line 462
ba99.mpr:	1	--	Quebec Income Tax 1999 - Line 462 & Schedule H
ba00.mpr:	1	--	Quebec Income Tax 2000 - Line 462 & Schedule H

```
ba01.mpr:    1              --    Quebec Income Tax 2001 -
                            Line 462 & Schedule H
ba02.mpr:    1              --    Quebec Income Tax 2002 -
                            Line 462 & Schedule H
ba03.mpr:    1              --    Quebec Income Tax 2003 -
                            Line 462 & Schedule H
ba04.mpr:    1              --    Quebec Income Tax 2004 -
                            Line 462 & Schedule H
ba05.mpr:    1              --    Quebec Income Tax 2005 -
                            Line 462 & Schedule H
ba06.mpr:    0              --    Not in effect - Quebec
                            Budget 2005
ba07.mpr:    0              --    Copied from ba06.mpr
ba08.mpr:    0              --    Copied from ba07.mpr
ba09.mpr:    0              --    Copied from ba08.mpr
ba10.mpr:    0              --    Copied from ba09.mpr
ba11.mpr:    0              --    Copied from ba10.mpr
ba12.mpr:    0              --    Copied from ba11.mpr
```

QHPTCOPT   Quebec Housing Parent Tax Credit Calculation option

DESCRIPTION

This parameter provides users with the option of how to calculate the Quebec Tax Credit
with respect to Housing of a Parent (imqhptc). A value of 1 results in applying the
maximum value (QHPTC) if the filer had an amount in idcgtc (from Line 315 and Schedule
12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc),
this parameter must be set to 2.   This refundable tax credit is only calculated when the
housing parent tax credit is activated (QHPTCFLG = 1). The resulting value of the tax credit
is also added to imptc.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

QHSC   Quebec Health Services Fund Contribution table

DESCRIPTION

This table look-up parameter provides the schedule of payments for the Quebec Health Services Fund Contribution (imqhsfc). The first column of the table gives various levels of the health services fund net income. The second column gives the amount of the required contribution. The table is accessed using the lkup1 function which interpolates the lookup in the second column.

The net income used to lookup an individual's contribution is defined as:

imqitot	Total Income
less	
idiemp	Wages and salaries

idialimo   Alimony Received
imqidivt - ididiv   Grossed up portion of dividends
imioas * QHSOASFG   Optional exemption of OAS benefits
imoasr * !QHSOASFG   OAS Repayments
imuibr   UI Repayments
iddalimo   Alimony Paid
idcarry   Carrying charges
imqiloss   Allowable investment losses
imqalexp * !QEEXPDED   Allowable employment expenses
imqcppse * QITSFSEW   CPP/QPP contributions on self-employment
imisa * QSPBFLAG   Social Assistance (if included in total income)
imigis * QSPBFLAG   GIS Benefits (if included in total income)
imispa * QSPBFLAG   Spouse's Allowance Benefits (if included in total income)
idiworkc * QSPBFLAG   Worker's Compensation Benefits (if included in total income)

Under the simplified tax form system, imuibr is deducted only when QHSSFUIR is set to 1, imqiloss is deducted only when QHSSFLSS is set to 1, idcarry is deducted only when QHSSFCAR is set to 1 and iddalimo is deducted only when QHSSFALM is set to 1.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Source	
ba91.mpr:	2	[Rows]	Not in effect
0	0	0.000	
0	(0)	0.000	
ba92.mpr:		[Same]	Not in effect
ba93.mpr:	4	[Rows]	Quebec Income Tax 1993, Attachment F
5000	0	0.010	
20000	(150)	0.000	
40000	(150)	0.010	
125000	(1000)	0.000	

```
ba94.mpr:                      [Same]    Quebec Income Tax 1994,
                                         Attachment F & Line 446
ba95.mpr:                      [Same]    Quebec Income Tax 1995,
                                         Attachment F & Line 446
ba96.mpr:     4                [Rows]    Quebec Income Tax 1996 -
                                         Line 446 & Schedule F
      5000          0     0.010
     20000      (150)     0.000
     35000      (150)     0.010
    130000     (1100)     0.000
ba97.mpr:                      [Same]    Quebec Income Tax 1997 -
                                         Line 446 & Schedule F
ba98.mpr:                      [Same]    Quebec Income Tax 1998 -
                                         Line 446 & Schedule F
ba99.mpr:                      [Same]    Quebec Income Tax 1999 -
                                         Line 446 & Schedule F
ba00.mpr:     4                [Rows]    Quebec Income Tax 2000 -
                                         Line 446 & Schedule F
     11000          0     0.010
     26000      (150)     0.000
     29000      (150)     0.010
    114000     (1000)     0.000
ba01.mpr:                      [Same]    Quebec Income Tax 2001 -
                                         Line 446 & Schedule F
ba02.mpr:     4                [Rows]    Quebec Income Tax 2002 -
                                         Line 446 & Schedule F
     11500          0     0.010
     26500      (150)     0.000
     28500      (150)     0.010
    113500     (1000)     0.000
ba03.mpr:     4                [Rows]    Quebec Income Tax 2003 -
                                         Line 446 & Schedule F
     11670          0     0.010
     26670      (150)     0.000
     40590      (150)     0.010
    125590     (1000)     0.000
ba04.mpr:     4                [Rows]    Quebec Income Tax 2004 -
                                         Schedule F
     11905          0     0.010
     26905      (150)     0.000
     41400      (150)     0.010
    126400     (1000)     0.000
ba05.mpr:     4                [Rows]    Quebec Income Tax 2005 -
                                         Schedule F
     12075          0     0.010
     27075      (150)     0.000
     41990      (150)     0.010
```

```
      126990   (1000)    0.000
 ba06.mpr:     4          [Rows]   Quebec Income Tax 2006 –
                                   Schedule F
       12370        0    0.010
       27370    (150)    0.000
       43010    (150)    0.010
      128010   (1000)    0.000
 ba07.mpr:     4          [Rows]   Quebec Ministry of Finance
       12620        0    0.010
       27620    (150)    0.000
       43880    (150)    0.010
      128880   (1000)    0.000
 ba08.mpr:                [Same]   Grown from ba07.mpr using
                                   NONE=1.0000
 ba09.mpr:                [Same]   Grown from ba08.mpr using
                                   NONE=1.0000
 ba10.mpr:                [Same]   Grown from ba09.mpr using
                                   NONE=1.0000
 ba11.mpr:                [Same]   Grown from ba10.mpr using
                                   NONE=1.0000
 ba12.mpr:                [Same]   Grown from ba11.mpr using
                                   NONE=1.0000
```

QHSCFLAG   Quebec Health Services Fund Contribution calculation flag

DESCRIPTION

When this parameter is set to 1 the Quebec Health Services Fund contribution will be
calculated and applied. When this parameter is set to 0 it will not be calculated.

See also:

QHSC   Quebec Health Services Fund Contribution table
QHSOASFG   Quebec Health Services Fund Contribution OAS Deduction flag

CROSS REFERENCE

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	1	--	Quebec Income Tax 1993, Attachment F
ba94.mpr:	1	--	Quebec Income Tax 1994, Attachment F & Line 446
ba95.mpr:	1	--	Quebec Income Tax 1995, Attachment F & Line 446
ba96.mpr:	1	--	Quebec Income Tax 1996, Attachment F & Line 446
ba97.mpr:	1	--	Quebec Income Tax 1997, Attachment F & Line 446
ba98.mpr:	1	--	Quebec Income Tax 1998 - Line 446 and Schedule F
ba99.mpr:	1	--	Quebec Income Tax 1999 - Line 446 & Schedule F
ba00.mpr:	1	--	Quebec Income Tax 2000 - Line 446 & Schedule F
ba01.mpr:	1	--	Quebec Income Tax 2001 - Line 446 & Schedule F
ba02.mpr:	1	--	Quebec Income Tax 2002 - Line 446 & Schedule F
ba03.mpr:	1	--	Quebec Income Tax 2003 - Line 446 & Schedule F
ba04.mpr:	1	--	Quebec Income Tax 2004 - Schedule F
ba05.mpr:	1	--	Quebec Income Tax 2005 - Schedule F
ba06.mpr:	1	--	Quebec Income Tax 2006 - Schedule F
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of QHSF applies.

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	5000.00	--	Quebec Income Tax 1993, Line 447
ba94.mpr:	5000.00	0.0%	Quebec Income Tax 1994, Line 442
ba95.mpr:	5000.00	0.0%	Quebec Income Tax 1995, Line 442
ba96.mpr:	5000.00	0.0%	Quebec Income Tax 1996 – Line 442
ba97.mpr:	5000.00	0.0%	Quebec Income Tax 1997 – Line 442
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect

```
ba03.mpr:      0.00              --     Not in effect
ba04.mpr:      0.00              --     Not in effect
ba05.mpr:      0.00              --     Not in effect
ba06.mpr:      0.00              --     Not in effect
ba07.mpr:      0.00              --     Grown from ba06.mpr using
                               NONE=1.0000
ba08.mpr:      0.00              --     Grown from ba07.mpr using
                               NONE=1.0000
ba09.mpr:      0.00              --     Grown from ba08.mpr using
                               NONE=1.0000
ba10.mpr:      0.00              --     Grown from ba09.mpr using
                               NONE=1.0000
ba11.mpr:      0.00              --     Grown from ba10.mpr using
                               NONE=1.0000
ba12.mpr:      0.00              --     Grown from ba11.mpr using
                               NONE=1.0000
```

QHSCI2   Quebec surtax second cut-in level

DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of QHSF2 applies.

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	10000.00	--	Quebec Income Tax 1993, Line 447
ba94.mpr:	10000.00	0.0%	Quebec Income Tax 1994, Line 442
ba95.mpr:	10000.00	0.0%	Quebec Income Tax 1995, Line 442
ba96.mpr:	10000.00	0.0%	Quebec Income Tax 1996 - Line 442
ba97.mpr:	10000.00	0.0%	Quebec Income Tax 1997 - Line 442
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

This is the nominal surtax proportion applied to provincial tax (imtxp) in excess of the level specified in QHSCI.

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.05000	--	Quebec Income Tax 1993, Line 447
ba94.mpr:	0.05000	0.0%	Quebec Income Tax 1994, Line 442
ba95.mpr:	0.05000	0.0%	Quebec Income Tax 1995, Line 442
ba96.mpr:	0.05000	0.0%	Quebec Income Tax 1996 – Line 442
ba97.mpr:	0.05000	0.0%	Quebec Income Tax 1997 – Line 442
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect

```
ba03.mpr:    0.00000      --    Not in effect
ba04.mpr:    0.00000      --    Not in effect
ba05.mpr:    0.00000      --    Not in effect
ba06.mpr:    0.00000      --    Not in effect
ba07.mpr:    0.00000      --    Copied from ba06.mpr
ba08.mpr:    0.00000      --    Copied from ba07.mpr
ba09.mpr:    0.00000      --    Copied from ba08.mpr
ba10.mpr:    0.00000      --    Copied from ba09.mpr
ba11.mpr:    0.00000      --    Copied from ba10.mpr
ba12.mpr:    0.00000      --    Copied from ba11.mpr
```

QHSF2   Quebec surtax second level rate

DESCRIPTION

This is the nominal surtax proportion applied to provincial tax (imtxp) in excess of the level specified in QHSCI2.

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.05000	--	Quebec Income Tax 1993, Line 447
ba94.mpr:	0.05000	0.0%	Quebec Income Tax 1994, Line 442

```
ba95.mpr:     0.05000      0.0%   Quebec Income Tax 1995, Line
                                  442
ba96.mpr:     0.05000      0.0%   Quebec Income Tax 1996 -
                                  Line 442
ba97.mpr:     0.05000      0.0%   Quebec Income Tax 1997 -
                                  Line 442
ba98.mpr:     0.00000      --     Not in effect
ba99.mpr:     0.00000      --     Not in effect
ba00.mpr:     0.00000      --     Not in effect
ba01.mpr:     0.00000      --     Not in effect
ba02.mpr:     0.00000      --     Not in effect
ba03.mpr:     0.00000      --     Not in effect
ba04.mpr:     0.00000      --     Not in effect
ba05.mpr:     0.00000      --     Not in effect
ba06.mpr:     0.00000      --     Not in effect
ba07.mpr:     0.00000      --     Copied from ba06.mpr
ba08.mpr:     0.00000      --     Copied from ba07.mpr
ba09.mpr:     0.00000      --     Copied from ba08.mpr
ba10.mpr:     0.00000      --     Copied from ba09.mpr
ba11.mpr:     0.00000      --     Copied from ba10.mpr
ba12.mpr:     0.00000      --     Copied from ba11.mpr
```

QHSOASFG   Quebec Health Services Fund Contribution OAS Deduction flag

DESCRIPTION

When this parameter is set to 1 then OAS will not be included in income used to determine
the Quebec Health Services Fund contribution.

See also:

QHSC   Quebec Health Services Fund Contribution table
QHSCFLAG   Calculate Quebec Health Services Fund Contribution flag

CROSS REFERENCE

Function   **Description**

txqinet   Compute net income (Quebec)
txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	1	--	Quebec Income Tax 1994, Attachment F & Line 446
ba95.mpr:	1	--	Quebec Income Tax 1995, Attachment F & Line 446
ba96.mpr:	1	--	Quebec Income Tax 1996, Attachment F & Line 446
ba97.mpr:	1	--	Quebec Income Tax 1997, Attachment F & Line 446
ba98.mpr:	1	--	Quebec Income Tax 1998 - Line 446 and Schedule F
ba99.mpr:	1	--	Quebec Income Tax 1999 - Line 446 & Schedule F
ba00.mpr:	1	--	Quebec Income Tax 2000 - Line 446 & Schedule F
ba01.mpr:	1	--	Quebec Income Tax 2001 - Line 446 & Schedule F
ba02.mpr:	1	--	Quebec Income Tax 2002 - Line 446 & Schedule F
ba03.mpr:	1	--	Quebec Income Tax 2003 - Line 446 & Schedule F
ba04.mpr:	1	--	Quebec Income Tax 2004 - Schedule F
ba05.mpr:	1	--	Quebec Income Tax 2005 - Schedule F
ba06.mpr:	1	--	Quebec Income Tax 2006 - Schedule F
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

QHSSFALM Quebec Health Services Fund Contrib. Alimony Paid Deduction flag

DESCRIPTION

When this parameter is set to 1 then Alimony Paid (idialimo) will be deducted from the income used to determine the Quebec Health Services Fund contribution under the simplified tax form system.

See also:

QHSCFLAG   Calculate Quebec Health Services Fund Contribution flag

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Quebec Income Tax 1993 – Schedule F
ba94.mpr:	0	--	Quebec Income Tax 1994 – Schedule F
ba95.mpr:	0	--	Quebec Income Tax 1995 – Schedule F
ba96.mpr:	0	--	Quebec Income Tax 1996 – Schedule F
ba97.mpr:	0	--	Quebec Income Tax 1997 – Schedule F
ba98.mpr:	0	--	Quebec Income Tax 1998 – Schedule F
ba99.mpr:	0	--	Quebec Income Tax 1999 – Schedule F

```
ba00.mpr:     0                   --     Quebec Income Tax 2000 -
                              Schedule F
ba01.mpr:     0                   --     Quebec Income Tax 2001 -
                              Schedule F
ba02.mpr:     0                   --     Quebec Income Tax 2002 -
                              Schedule F
ba03.mpr:     1                   --     Quebec Income Tax 2003 -
                              Schedule F
ba04.mpr:     1                   --     Quebec Income Tax 2004 -
                              Schedule F
ba05.mpr:     1                   --     Quebec Income Tax 2005 -
                              Schedule F
ba06.mpr:     1                   --     Quebec Income Tax 2006 -
                              Schedule F
ba07.mpr:     1               --     Copied from ba06.mpr
ba08.mpr:     1               --     Copied from ba07.mpr
ba09.mpr:     1               --     Copied from ba08.mpr
ba10.mpr:     1               --     Copied from ba09.mpr
ba11.mpr:     1               --     Copied from ba10.mpr
ba12.mpr:     1               --     Copied from ba11.mpr
```

QHSSFCAR   Quebec Health Services Fund Contrib. Carrying Charges Deduction flag

DESCRIPTION

When this parameter is set to 1 then carrying charges (idcarry) will be deducted from the
income used to determine the Quebec Health Services Fund contribution under the simplified
tax form system.

See also:

QHSCFLAG   Calculate Quebec Health Services Fund Contribution flag

CROSS REFERENCE

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Quebec Income Tax 1993 - Schedule F
ba94.mpr:	0	--	Quebec Income Tax 1994 - Schedule F
ba95.mpr:	0	--	Quebec Income Tax 1995 - Schedule F
ba96.mpr:	0	--	Quebec Income Tax 1996 - Schedule F
ba97.mpr:	0	--	Quebec Income Tax 1997 - Schedule F
ba98.mpr:	0	--	Quebec Income Tax 1998 - Schedule F
ba99.mpr:	0	--	Quebec Income Tax 1999 - Schedule F
ba00.mpr:	0	--	Quebec Income Tax 2000 - Schedule F
ba01.mpr:	0	--	Quebec Income Tax 2001 - Schedule F
ba02.mpr:	0	--	Quebec Income Tax 2002 - Schedule F
ba03.mpr:	1	--	Quebec Income Tax 2003 - Schedule F
ba04.mpr:	1	--	Quebec Income Tax 2004 - Schedule F
ba05.mpr:	1	--	Quebec Income Tax 2005 - Schedule F
ba06.mpr:	1	--	Quebec Income Tax 2006 - Schedule F
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

QHSSFLSS   Quebec Health Services Fund Contrib. Allowable Losses Deduction flag

DESCRIPTION

When this parameter is set to 1 then Quebec modeled business investment losses (imqiloss) will be deducted from the income used to determine the Quebec Health Services Fund contribution under the simplified tax form system.

See also:

QHSCFLAG   Calculate Quebec Health Services Fund Contribution flag

CROSS REFERENCE

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Quebec Income Tax 1993 – Schedule F
ba94.mpr:	0	--	Quebec Income Tax 1994 – Schedule F
ba95.mpr:	0	--	Quebec Income Tax 1995 – Schedule F
ba96.mpr:	0	--	Quebec Income Tax 1996 – Schedule F
ba97.mpr:	0	--	Quebec Income Tax 1997 – Schedule F
ba98.mpr:	0	--	Quebec Income Tax 1998 – Schedule F
ba99.mpr:	0	--	Quebec Income Tax 1999 – Schedule F

```
ba00.mpr:     0               --     Quebec Income Tax 2000 -
                              Schedule F
ba01.mpr:     0               --     Quebec Income Tax 2001 -
                              Schedule F
ba02.mpr:     0               --     Quebec Income Tax 2002 -
                              Schedule F
ba03.mpr:     1               --     Quebec Income Tax 2003 -
                              Schedule F
ba04.mpr:     1               --     Quebec Income Tax 2004 -
                              Schedule F
ba05.mpr:     1               --     Quebec Income Tax 2005 -
                              Schedule F
ba06.mpr:     1               --     Quebec Income Tax 2006 -
                              Schedule F
ba07.mpr:     1               --     Copied from ba06.mpr
ba08.mpr:     1               --     Copied from ba07.mpr
ba09.mpr:     1               --     Copied from ba08.mpr
ba10.mpr:     1               --     Copied from ba09.mpr
ba11.mpr:     1               --     Copied from ba10.mpr
ba12.mpr:     1               --     Copied from ba11.mpr
```

QHSSFUIR   Quebec Health Services Fund Contrib. UI/EI Repayment Deduction flag

DESCRIPTION

When this parameter is set to 1 then UI/EI Benefit Recovery (imuibr) will be deducted from
the income used to determine the Quebec Health Services Fund contribution under the
simplified tax form system.

See also:

QHSCFLAG   Calculate Quebec Health Services Fund Contribution flag

CROSS REFERENCE

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Quebec Income Tax 1993 - Schedule F
ba94.mpr:	0	--	Quebec Income Tax 1994 - Schedule F
ba95.mpr:	0	--	Quebec Income Tax 1995 - Schedule F
ba96.mpr:	0	--	Quebec Income Tax 1996 - Schedule F
ba97.mpr:	0	--	Quebec Income Tax 1997 - Schedule F
ba98.mpr:	0	--	Quebec Income Tax 1998 - Schedule F
ba99.mpr:	1	--	Quebec Income Tax 1999 - Schedule F
ba00.mpr:	1	--	Quebec Income Tax 2000 - Schedule F
ba01.mpr:	1	--	Quebec Income Tax 2001 - Schedule F
ba02.mpr:	1	--	Quebec Income Tax 2002 - Schedule F
ba03.mpr:	1	--	Quebec Income Tax 2003 - Schedule F
ba04.mpr:	1	--	Quebec Income Tax 2004 - Schedule F
ba05.mpr:	1	--	Quebec Income Tax 2005 - Schedule F
ba06.mpr:	1	--	Quebec Income Tax 2006 - Schedule F
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

QINTSLTC   Quebec student loan interest tax credit flag

DESCRIPTION

The calculation of the Quebec non-refundable interest on student loan tax credit (imqintsl) is activated by the flag QINTSLTC.

Beginning in 1998, the interest paid in the year on certain student loans may be claimed as a tax credit by eligible filers. It is calculated using the Greenbook variable for interest paid on student loans (idintstu).

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	1	--	Quebec Income Tax 1998 – Line 385 & Schedule M
ba99.mpr:	1	--	Quebec Income Tax 1999 – Line 385 & Schedule M
ba00.mpr:	1	--	Quebec Income Tax 2000 – Line 385 & Schedule M
ba01.mpr:	1	--	Quebec Income Tax 2001 – Line 385 & Schedule M
ba02.mpr:	1	--	Quebec Income Tax 2002 – Line 385 & Schedule M

```
ba03.mpr:     1              --     Quebec Income Tax 2003 -
                                    Line 385 & Schedule M
ba04.mpr:     1              --     Quebec Income Tax 2004 -
                                    Line 385 & Schedule M
ba05.mpr:     1              --     Quebec Income Tax 2005 -
                                    Line 385 & Schedule M
ba06.mpr:     1              --     Quebec Income Tax 2006 -
                                    Line 385 & Schedule M(B)
ba07.mpr:     1              --     Copied from ba06.mpr
ba08.mpr:     1              --     Copied from ba07.mpr
ba09.mpr:     1              --     Copied from ba08.mpr
ba10.mpr:     1              --     Copied from ba09.mpr
ba11.mpr:     1              --     Copied from ba10.mpr
ba12.mpr:     1              --     Copied from ba11.mpr
```

QITSFSEW   Quebec improved tax system for self-employed worker activation flag

DESCRIPTION

When this parameter is set to 1, the improved tax system for self-employed workers is activated. This improved system was announced in the Quebec 2000 Budget to enable the increasing number of self-employed workers to benefit from the simplified tax form.   When this parameter is set to 0, the difference between the flat amount provided under the simplified tax system and the maximum contribution to the CPP/QPP with respect to pensionable self-employed earnings would exclude a number of self-employed workers from the simplified tax system.

This system will standardize the tax treatment applicable to that part of the contribution paid by a worker in respect of pensionable self-employed earnings that could be equated with an employer's contribution, and refrain from excluding a growing number of self-employed workers from the simplified tax system. When activated, it will result in a conversion of QITSSEF of the tax credit granted in respect of amounts payable as contributions on pensionable self-employed earnings to the CPP/QPP into a deduction in the calculation of income. This new deduction will be applied to the calculation of income under the simplified tax system and to the income used to determine the contribution to the Health Services Fund payable by individuals.

See also: imqcppse, QITSSEF.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	1	--	Quebec Income Tax 2000 – Line 217 & Line 445
ba01.mpr:	1	--	Quebec Income Tax 2001 – Line 217 & Line 445
ba02.mpr:	1	--	Quebec Income Tax 2002 – Line 217 & Line 445
ba03.mpr:	1	--	Quebec Income Tax 2003 – Line 250 & Line 445
ba04.mpr:	1	--	Quebec Income Tax 2004 – Line 250 & Line 445
ba05.mpr:	1	--	Quebec Income Tax 2005 – Line 250 & Line 445
ba06.mpr:	1	--	Quebec Income Tax 2006 – Line 250 & Line 445
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr

```
ba12.mpr:     1                --     Copied from ba11.mpr
```

QITSSEF   Quebec percentage of self-employ CPP/QPP contributions to convert to deduction

DESCRIPTION

When QITSFSEW is activated (equal to 1), this parameter represents the proportion of the tax credit granted in respect of amounts payable as contributions on pensionable self-employed earnings to the CPP/QPP that is to be converted into a deduction in the calculation of income. This new deduction will be applied to the calculation of income under the simplified tax system and to the income used to determine the contribution to the Health Services Fund payable by individuals. This system will standardize the tax treatment applicable to that part of the contribution paid by a worker in respect of pensionable self-employed earnings that could be equated with an employer's contribution, and refrain from excluding a growing number of self-employed workers from the simplified tax system.

See also: imqcppse, QITSFSEW.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect

```
ba00.mpr:     0.50000        --     Quebec Income Tax 2000 -
                                    Work Chart & Line 445
ba01.mpr:     0.50000       0.0%    Quebec Income Tax 2001 -
                                    Line 217 & Line 445
ba02.mpr:     0.50000       0.0%    Quebec Income Tax 2002 -
                                    Line 217 & Line 445
ba03.mpr:     0.50000       0.0%    Quebec Income Tax 2003 -
                                    Line 250 & Line 445
ba04.mpr:     0.50000       0.0%    Quebec Income Tax 2004 -
                                    Line 250 & Line 445
ba05.mpr:     0.50000       0.0%    Quebec Income Tax 2005 -
                                    Line 250 & Line 445
ba06.mpr:     0.50000       0.0%    Quebec Income Tax 2006 -
                                    Line 250 & Line 445
ba07.mpr:     0.50000       0.0%    Copied from ba06.mpr
ba08.mpr:     0.50000       0.0%    Copied from ba07.mpr
ba09.mpr:     0.50000       0.0%    Copied from ba08.mpr
ba10.mpr:     0.50000       0.0%    Copied from ba09.mpr
ba11.mpr:     0.50000       0.0%    Copied from ba10.mpr
ba12.mpr:     0.50000       0.0%    Copied from ba11.mpr
```

QLAXM   Quebec living alone exemption/amount

DESCRIPTION

This amount is used to increase the Quebec total tax credits (imqtottc) for persons living alone.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)
txqhstr   Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	985.00	--	Quebec Income Tax 1991 – Line 362
ba92.mpr:	1030.00	4.6%	Quebec Income Tax 1992 – Line 362
ba93.mpr:	1050.00	1.9%	Quebec Income Tax 1993 – Line 362
ba94.mpr:	1050.00	0.0%	Quebec Income Tax 1994 – Line 362
ba95.mpr:	1050.00	0.0%	Quebec Income Tax 1995 – Line 362
ba96.mpr:	1050.00	0.0%	Quebec Income Tax 1996, Attachment A(A) & Line 362
ba97.mpr:	1050.00	0.0%	Quebec Income Tax 1997, Attachment A(A) & Line 362
ba98.mpr:	1050.00	0.0%	Quebec Income Tax 1998, Attachment A(A) & Line 361
ba99.mpr:	1050.00	0.0%	Quebec Income Tax 1999 – Line 361 & Schedule B(B)
ba00.mpr:	1050.00	0.0%	Quebec Income Tax 2000 – Line 361 & Schedule B(B)
ba01.mpr:	1050.00	0.0%	Quebec Income Tax 2001 – Line 361 & Schedule B(B)
ba02.mpr:	1080.00	2.9%	Quebec Income Tax 2002 – Line 361 & Schedule B(B)
ba03.mpr:	1095.00	1.4%	Quebec Income Tax 2003 – Line 361 & Schedule B(B)
ba04.mpr:	1115.00	1.8%	Quebec Income Tax 2004 – Line 361 & Schedule B(B)
ba05.mpr:	1130.00	1.3%	Quebec Income Tax 2005 – Line 361 & Schedule B(B)
ba06.mpr:	1155.00	2.2%	Quebec Income Tax 2006 – Line 361 & Schedule B(B)
ba07.mpr:	1180.00	2.2%	Quebec Budget 2007 (20/02/07) Additional Info, Section A
ba08.mpr:	1203.89	2.0%	Grown from ba07.mpr using CPIQU=1.020249
ba09.mpr:	1228.70	2.1%	Grown from ba08.mpr using CPIQU=1.020611
ba10.mpr:	1253.51	2.0%	Grown from ba09.mpr using CPIQU=1.020194

```
ba11.mpr:    1278.32      2.0%   Grown from ba10.mpr using
                          CPIQU=1.019795
ba12.mpr:    1304.05      2.0%   Grown from ba11.mpr using
                          CPIQU=1.020129
```

QLAXOLDDEP   Quebec living alone amount if all dependents 18 or over

DESCRIPTION

When QTPCFLG is turned on, people can no longer claim their adult children who are in school full-time as dependents. Instead, children can transfer a portion of their tax credits to their parents. For single parents who do not live with other adults, the credit for persons living alone will be increased by QLAXOLDDEP if they have no children under the age of 18 but do have children who have transferred a portion of their tax credit to them as a recognized parental contribution to their education (imqtpcn).

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect

```
ba03.mpr:     0.00           --     Not in effect
ba04.mpr:     0.00           --     Not in effect
ba05.mpr:     0.00           --     Not in effect
ba06.mpr:     0.00           --     Not in effect
ba07.mpr:     1465.00        --     Quebec Budget 2007 (Feb)
                                    section A1.2.3
ba08.mpr:     1494.66       2.0%    Grown from ba07.mpr using
                                    CPIQU=1.020249
ba09.mpr:     1525.47       2.1%    Grown from ba08.mpr using
                                    CPIQU=1.020611
ba10.mpr:     1556.28       2.0%    Grown from ba09.mpr using
                                    CPIQU=1.020194
ba11.mpr:     1587.09       2.0%    Grown from ba10.mpr using
                                    CPIQU=1.019795
ba12.mpr:     1619.04       2.0%    Grown from ba11.mpr using
                                    CPIQU=1.020129
```

QLAXPI   Quebec living alone phase-in

DESCRIPTION

This value is used to scale the amount of the reduction which will be applied to the living alone tax credit. It is used in 1996 to simulate the phase-in of the income testing of the living alone credit.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable living alone tax credit "be subject to an income test which would target the assistance to low or modest incomes." Individual living alone with incomes above the threshold of $26,000 would have the amount of the living alone credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqatc, QLAXM, QLAXRR, and QLAXTD.

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.50	--	Quebec Income Tax Return, Calculation Grid
ba97.mpr:	1.00	100.0%	Quebec Income Tax Return, Calculation Grid
ba98.mpr:	0.00	--	No longer in effect. See QCALRFLG.
ba99.mpr:	0.00	--	Not in effect. See QCALRFLG
ba00.mpr:	0.00	--	Not in effect. See QCALRFLG
ba01.mpr:	0.00	--	Not in effect. See QCALRFLG
ba02.mpr:	0.00	--	Not in effect. See QCALRFLG
ba03.mpr:	0.00	--	Not in effect. See QCALRFLG
ba04.mpr:	0.00	--	Not in effect. See QCALRFLG
ba05.mpr:	0.00	--	Not in effect. See QCALRFLG
ba06.mpr:	0.00	--	Not in effect. See QCALRFLG
ba07.mpr:	0.00	--	Copied from ba06.mpr
ba08.mpr:	0.00	--	Copied from ba07.mpr
ba09.mpr:	0.00	--	Copied from ba08.mpr
ba10.mpr:	0.00	--	Copied from ba09.mpr
ba11.mpr:	0.00	--	Copied from ba10.mpr
ba12.mpr:	0.00	--	Copied from ba11.mpr

QLAXRR   Quebec living alone reduction rate

DESCRIPTION

This parameter is the proportion of net income above a given threshold (QLAXTD) which will be deducted from the non-refundable living alone tax credit amount (QLAXM).

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable living alone tax credit "be subject to an income test which would target the assistance to low or modest incomes." Individual living alone with incomes above the threshold of $26,000 would have the amount of the living alone credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be

phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqlatc, QLAXTD, QLAXPI.

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.15	--	Quebec Income Tax Return, Calculation Grid
ba97.mpr:	0.15	0.0%	Quebec Income Tax Return, Calculation Grid
ba98.mpr:	0.00	--	No longer in effect. See QCALRFLG.
ba99.mpr:	0.00	--	Not in effect. See QCALRFLG
ba00.mpr:	0.00	--	Not in effect. See QCALRFLG
ba01.mpr:	0.00	--	Not in effect. See QCALRFLG
ba02.mpr:	0.00	--	Not in effect. See QCALRFLG
ba03.mpr:	0.00	--	Not in effect. See QCALRFLG
ba04.mpr:	0.00	--	Not in effect. See QCALRFLG
ba05.mpr:	0.00	--	Not in effect. See QCALRFLG
ba06.mpr:	0.00	--	Not in effect. See QCALRFLG
ba07.mpr:	0.00	--	Copied from ba06.mpr
ba08.mpr:	0.00	--	Copied from ba07.mpr
ba09.mpr:	0.00	--	Copied from ba08.mpr
ba10.mpr:	0.00	--	Copied from ba09.mpr
ba11.mpr:	0.00	--	Copied from ba10.mpr
ba12.mpr:	0.00	--	Copied from ba11.mpr

QLAXTD   Quebec living alone turn down

DESCRIPTION

Individual living alone will have its non-refundable living alone tax credit reduced if its net income is above the value of this parameter.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable living alone tax credit "be subject to an income test which would target the assistance to low or modest incomes." Individual living alone with incomes above the threshold of $26,000 would have the amount of the living alone credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqlatc, QLAXRR, QLAXPI

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	26000.00	--	Quebec Income Tax Return, Calculation Grid
ba97.mpr:	26000.00	0.0%	Quebec Income Tax Return, Calculation Grid

```
ba98.mpr:    0.00           --    No longer in effect.  See
                      QCALRFLG.
ba99.mpr:    0.00           --    Not in effect.  See QCALRFLG
ba00.mpr:    0.00           --    Not in effect. See QCALRFLG
ba01.mpr:    0.00           --    Not in effect. See QCALRFLG
ba02.mpr:    0.00           --    Not in effect. See QCALRFLG
ba03.mpr:    0.00           --    Not in effect. See QCALRFLG
ba04.mpr:    0.00           --    Not in effect. See QCALRFLG
ba05.mpr:    0.00           --    Not in effect. See QCALRFLG
ba06.mpr:    0.00           --    Not in effect. See QCALRFLG
ba07.mpr:    0.00           --    Grown from ba06.mpr using
                      DEFAULT=1.0000
ba08.mpr:    0.00           --    Grown from ba07.mpr using
                      DEFAULT=1.0000
ba09.mpr:    0.00           --    Grown from ba08.mpr using
                      DEFAULT=1.0000
ba10.mpr:    0.00           --    Grown from ba09.mpr using
                      DEFAULT=1.0000
ba11.mpr:    0.00           --    Grown from ba10.mpr using
                      DEFAULT=1.0000
ba12.mpr:    0.00           --    Grown from ba11.mpr using
                      DEFAULT=1.0000
```

QLPXM   Quebec lone parent exemption/amount

DESCRIPTION

This amount is used to increase the dependent child tax credits (imqdctc) for lone parents.
When the child assistance is turned on, it is replaced by QDTCSPA.

CROSS REFERENCE

Function   **Description**

txqhstr   Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1220.00	--	Quebec Income Tax 1991 – Attachment A & Line 367
ba92.mpr:	1275.00	4.5%	Quebec Income Tax 1992 – Attachment A & Line 367
ba93.mpr:	1300.00	2.0%	Quebec Income Tax 1993 – Attachment G & Line 367
ba94.mpr:	1300.00	0.0%	Quebec Income Tax 1994 – Attachment A & Line 367
ba95.mpr:	1300.00	0.0%	Quebec Income Tax 1995 – Attachment A(A) & Line 367
ba96.mpr:	1300.00	0.0%	Quebec Income Tax 1996, Attachment A(A) & Line 367
ba97.mpr:	1300.00	0.0%	Quebec Income Tax 1997 – Line 309
ba98.mpr:	1300.00	0.0%	Quebec Income Tax 1998, Attachment B(B) & Line 361
ba99.mpr:	1300.00	0.0%	Quebec Income Tax 1999 – Line 367 & Schedule A(A)
ba00.mpr:	1300.00	0.0%	Quebec Income Tax 2000 – Line 367 & Schedule A(A)
ba01.mpr:	1300.00	0.0%	Quebec Income Tax 2001 – Line 367 & Schedule A(A)
ba02.mpr:	1335.00	2.7%	Quebec Income Tax 2002 – Line 367 & Schedule A(A)
ba03.mpr:	1355.00	1.5%	Quebec Income Tax 2003 – Line 367 & Schedule A(A)
ba04.mpr:	1380.00	1.8%	Quebec Income Tax 2004 – Line 367 & Schedule A(A)
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using CPIQU=1.022293
ba08.mpr:	0.00	--	Grown from ba07.mpr using CPIQU=1.020249
ba09.mpr:	0.00	--	Grown from ba08.mpr using CPIQU=1.020611
ba10.mpr:	0.00	--	Grown from ba09.mpr using CPIQU=1.020194
ba11.mpr:	0.00	--	Grown from ba10.mpr using CPIQU=1.019795

```
ba12.mpr:    0.00            --    Grown from ba11.mpr using
                                   CPIQU=1.020129
```

QLVCMAX   Maximum Quebec labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Quebec labour sponsored funds tax credit (implvctc). The credit is derived as a proportion QLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value QLVCMAX.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	700.00	--	Quebec Income Tax Return, 1991, line 424
ba92.mpr:	1000.00	42.9%	Quebec Income Tax Return, 1992, line 424
ba93.mpr:	1000.00	0.0%	Quebec Income Tax Return, 1993, line 424
ba94.mpr:	1000.00	0.0%	Quebec Income Tax Return, 1994, line 424
ba95.mpr:	1000.00	0.0%	Quebec Income Tax Return, 1995, line 424
ba96.mpr:	525.00	-47.5%	Quebec Income Tax Return, 1996, line 424
ba97.mpr:	525.00	0.0%	Quebec Income Tax Return, 1997, line 424
ba98.mpr:	750.00	42.9%	Quebec Income Tax Return, 1998, line 424

```
ba99.mpr:     750.00        0.0%   Quebec Income Tax 1999 –
                                   Line 424
ba00.mpr:     750.00        0.0%   Quebec Income Tax 2000 –
                                   Line 424
ba01.mpr:     750.00        0.0%   Quebec Income Tax 2001 –
                                   Line 424
ba02.mpr:     750.00        0.0%   Quebec Income Tax 2002 –
                                   Line 424
ba03.mpr:     750.00        0.0%   Quebec Income Tax 2003 –
                                   Line 424
ba04.mpr:     750.00        0.0%   Quebec Income Tax 2004 –
                                   Line 424
ba05.mpr:     750.00        0.0%   Quebec Income Tax 2005 –
                                   Line 424
ba06.mpr:     750.00        0.0%   Quebec Income Tax 2006 –
                                   Line 424
ba07.mpr:     750.00        0.0%   Grown from ba06.mpr using
                                   NONE=1.0000
ba08.mpr:     750.00        0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:     750.00        0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     750.00        0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     750.00        0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     750.00        0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

QLVCRT   Percent of Quebec labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Quebec labour sponsored funds tax credit (implvctc). The credit is derived as a proportion QLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value QLVCMAX.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 0.20000   --   Quebec Income Tax Return,
                                1991, line 424
 ba92.mpr: 0.20000   0.0%   Quebec Income Tax Return,
                                1992, line 424
 ba93.mpr: 0.20000   0.0%   Quebec Income Tax Return,
                                1993, line 424
 ba94.mpr: 0.20000   0.0%   Quebec Income Tax Return,
                                1994, line 424
 ba95.mpr: 0.20000   0.0%   Quebec Income Tax Return,
                                1995, line 424
 ba96.mpr: 0.15000   -25.0%   Quebec Income Tax Return,
                                1996, line 424
 ba97.mpr: 0.15000   0.0%   Quebec Income Tax Return,
                                1997, line 424
 ba98.mpr: 0.15000   0.0%   Quebec Income Tax Return,
                                1998, line 424
 ba99.mpr: 0.15000   0.0%   Quebec Income Tax 1999 –
                                Line 424
 ba00.mpr: 0.15000   0.0%   Quebec Income Tax 2000 –
                                Line 424
 ba01.mpr: 0.15000   0.0%   Quebec Income Tax 2001 –
                                Line 424
 ba02.mpr: 0.15000   0.0%   Quebec Income Tax 2002 –
                                Line 424
 ba03.mpr: 0.15000   0.0%   Quebec Income Tax 2003 –
                                Line 424
 ba04.mpr: 0.15000   0.0%   Quebec Income Tax 2004 –
                                Line 424
 ba05.mpr: 0.15000   0.0%   Quebec Income Tax 2005 –
                                Line 424

```
ba06.mpr:     0.15000      0.0%   Quebec Income Tax 2006 -
                                  Line 424
ba07.mpr:     0.15000      0.0%   Copied from ba06.mpr
ba08.mpr:     0.15000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.15000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.15000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.15000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.15000      0.0%   Copied from ba11.mpr
```

QMAXDX Quebec maximum disability deduction/amount

DESCRIPTION

This value is used to adjust the Disability Amount for blind persons or persons confined to a wheelchair. This may also be deducted on behalf of a spouse or dependants.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	2200.00	--	Quebec Income Tax 1991 - Line 376
ba92.mpr:	2200.00	0.0%	Quebec Income Tax 1992 - Line 376
ba93.mpr:	2200.00	0.0%	Quebec Income Tax 1993 - Line 376
ba94.mpr:	2200.00	0.0%	Quebec Income Tax 1994 - Line 376
ba95.mpr:	2200.00	0.0%	Quebec Income Tax 1995 - Line 376

```
ba96.mpr:     2200.00       0.0%   Quebec Income Tax 1996 -
                                   Line 376
ba97.mpr:     2200.00       0.0%   Quebec Income Tax 1997 -
                                   Line 376
ba98.mpr:     2200.00       0.0%   Quebec Income Tax 1998 -
                                   Line 376
ba99.mpr:     2200.00       0.0%   Quebec Income Tax 1999 -
                                   Line 376
ba00.mpr:     2200.00       0.0%   Quebec Income Tax 2000 -
                                   Line 376
ba01.mpr:     2200.00       0.0%   Quebec Income Tax 2001 -
                                   Line 376
ba02.mpr:     2200.00       0.0%   Quebec Income Tax 2002 -
                                   Line 376
ba03.mpr:     2200.00       0.0%   Quebec Income Tax 2003 -
                                   Line 376
ba04.mpr:     2200.00       0.0%   Quebec Income Tax 2004 -
                                   Line 376
ba05.mpr:     2200.00       0.0%   Quebec Income Tax 2005 -
                                   Line 376
ba06.mpr:     2250.00       2.3%   Quebec Income Tax 2006 -
                                   Line 376
ba07.mpr:     2295.00       2.0%   Form TP-1015.3-V 2007-01
ba08.mpr:     2341.47       2.0%   Grown from ba07.mpr using
                                   CPIQU=1.020249
ba09.mpr:     2389.73       2.1%   Grown from ba08.mpr using
                                   CPIQU=1.020611
ba10.mpr:     2437.99       2.0%   Grown from ba09.mpr using
                                   CPIQU=1.020194
ba11.mpr:     2486.25       2.0%   Grown from ba10.mpr using
                                   CPIQU=1.019795
ba12.mpr:     2536.30       2.0%   Grown from ba11.mpr using
                                   CPIQU=1.020129
```

QMEDALL   Quebec medical allowance maximum lower limit

DESCRIPTION

This parameter is the maximum allowable portion of medical expenses in Quebec that can be claimed.

CROSS REFERENCE

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1570.00	--	Quebec Income Tax, 1991
ba92.mpr:	1614.00	2.8%	Quebec Income Tax, 1992
ba93.mpr:	1614.00	0.0%	Quebec Income Tax 1993 – Line 379
ba94.mpr:	1614.00	0.0%	Quebec Income Tax 1994 – Line 379
ba95.mpr:	1614.00	0.0%	Quebec Income Tax 1995 – Line 380
ba96.mpr:	1614.00	0.0%	Quebec Income Tax 1996 – Line 380
ba97.mpr:	0.00	--	Quebec Income Tax Return, Calculation Grid
ba98.mpr:	0.00	--	Quebec Income Tax Return, Calculation Grid
ba99.mpr:	0.00	--	Quebec Income Tax 1999 – Calculation Grid
ba00.mpr:	0.00	--	Quebec Income Tax 2000 – Calculation Grid
ba01.mpr:	0.00	--	Quebec Income Tax 2001 – Line 381 & Schedule B(C)
ba02.mpr:	0.00	--	Quebec Income Tax 2002 – Line 381 & Schedule B(C)
ba03.mpr:	0.00	--	Quebec Income Tax 2003 – Line 381 & Schedule B(C)
ba04.mpr:	0.00	--	Quebec Income Tax 2004 – Line 381 & Schedule B(C)
ba05.mpr:	0.00	--	Quebec Income Tax 2005 – Line 381 & Schedule B(C)
ba06.mpr:	0.00	--	Quebec Income Tax 2006 – Line 381 & Schedule B(C)

```
      ba07.mpr:     0.00            --      Grown from ba06.mpr using
                                  DEFAULT=1.0000
      ba08.mpr:     0.00            --      Grown from ba07.mpr using
                                  DEFAULT=1.0000
      ba09.mpr:     0.00            --      Grown from ba08.mpr using
                                  DEFAULT=1.0000
      ba10.mpr:     0.00            --      Grown from ba09.mpr using
                                  DEFAULT=1.0000
      ba11.mpr:     0.00            --      Grown from ba10.mpr using
                                  DEFAULT=1.0000
      ba12.mpr:     0.00            --      Grown from ba11.mpr using
                                  DEFAULT=1.0000
```

QMEDANF   Quebec medical allowance lower limit net income fraction

DESCRIPTION

This parameter is the percentage applied to net income that must be exceeded when claiming
a portion of Quebec medical expenses.

CROSS REFERENCE

Function   **Description**

txqinet   Compute net income (Quebec)
txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.03000           --      Quebec Income Tax, 1991
 ba92.mpr:     0.03000          0.0%     Quebec Income Tax, 1992
 ba93.mpr:     0.03000          0.0%     Quebec Income Tax 1993 –
                                  Line 379
 ba94.mpr:     0.03000          0.0%     Quebec Income Tax 1994 –
                                  Line 379
```

```
ba95.mpr:     0.03000      0.0%   Quebec Income Tax 1995 -
                                  Line 380
ba96.mpr:     0.03000      0.0%   Quebec Income Tax 1996 -
                                  Line 380
ba97.mpr:     0.03000      0.0%   Quebec Income Tax 1997 -
                                  Line 380
ba98.mpr:     0.03000      0.0%   Quebec Income Tax 1998 -
                                  Line 381
ba99.mpr:     0.03000      0.0%   Quebec Income Tax 1999 -
                                  Line 381
ba00.mpr:     0.03000      0.0%   Quebec Income Tax 2000 -
                                  Line 381
ba01.mpr:     0.03000      0.0%   Quebec Income Tax 2001 -
                                  Line 381
ba02.mpr:     0.03000      0.0%   Quebec Income Tax 2002 -
                                  Line 381 & Schedule B(C)
ba03.mpr:     0.03000      0.0%   Quebec Income Tax 2003 -
                                  Line 381 & Schedule B(C)
ba04.mpr:     0.03000      0.0%   Quebec Income Tax 2004 -
                                  Line 381 & Schedule B(C)
ba05.mpr:     0.03000      0.0%   Quebec Income Tax 2005 -
                                  Line 381 & Schedule B(C)
ba06.mpr:     0.03000      0.0%   Quebec Income Tax 2006 -
                                  Line 381 & Schedule B(C)
ba07.mpr:     0.03000      0.0%   Copied from ba06.mpr
ba08.mpr:     0.03000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.03000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.03000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.03000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.03000      0.0%   Copied from ba11.mpr
```

QMEDINC   Income definition for Que. refundable tax credit for medical expenses

DESCRIPTION

This parameter defines the income definition to be used in the calculation of Quebec medical expenses (imqmeda) and refundable tax credit for medical expenses (imqmedrc).

When assigned to 1, the income test is based on the net income of the individual and the net income of the spouse, if applicable. When assigned to 2, the income test is based as the total income (imqitot) less idrpp, idrrsp, imrepay (when QREPFAMI is set to 1) and imqcppse (when QITSFSEW is set to 1).

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect
ba93.mpr:	1	--	Not in effect
ba94.mpr:	1	--	Not in effect
ba95.mpr:	1	--	Not in effect
ba96.mpr:	1	--	Not in effect
ba97.mpr:	1	--	Quebec Income Tax 1997 – Line 381 & Line 456
ba98.mpr:	2	--	Quebec Income Tax 1998 – Schedule B
ba99.mpr:	2	--	Quebec Income Tax 1999 – Schedule B
ba00.mpr:	2	--	Quebec Income Tax 2000 – Schedule B
ba01.mpr:	2	--	Quebec Income Tax 2001 – Schedule B
ba02.mpr:	2	--	Quebec Income Tax 2002 – Line 462 & Schedule B
ba03.mpr:	1	--	Quebec Income Tax 2003 – Line 462 & Schedule B(D)
ba04.mpr:	1	--	Quebec Income Tax 2004 – Line 462 & Schedule B(D)
ba05.mpr:	1	--	Quebec Income Tax 2005 – Line 462 & Schedule B(D)
ba06.mpr:	1	--	Quebec Income Tax 2006 – Line 462 & Schedule B(D)
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr

```
ba10.mpr:     1              --      Copied from ba09.mpr
ba11.mpr:     1              --      Copied from ba10.mpr
ba12.mpr:     1              --      Copied from ba11.mpr
```

QMEDOPT   Quebec Medical Tax Credit option

DESCRIPTION

When this parameter is set to 1, the medical expense tax credit is based on individual net income and subject to the limitation of QMEDALL; when set to 2, starting in 1997, it is subject to the family income with no limitation and is allocated to the spouse with the highest net income.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Quebec Income Tax Return
ba92.mpr:	1	--	Quebec Income Tax Return
ba93.mpr:	1	--	Quebec Income Tax Return
ba94.mpr:	1	--	Quebec Income Tax Return
ba95.mpr:	1	--	Quebec Income Tax Return
ba96.mpr:	1	--	Quebec Income Tax Return
ba97.mpr:	2	--	Quebec Income Tax Return
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	OPTION
ba01.mpr:	2	--	OPTION
ba02.mpr:	2	--	OPTION
ba03.mpr:	2	--	OPTION
ba04.mpr:	2	--	OPTION
ba05.mpr:	2	--	OPTION

```
ba06.mpr:      2                  --     OPTION
ba07.mpr:      2                  --     Copied from ba06.mpr
ba08.mpr:      2                  --     Copied from ba07.mpr
ba09.mpr:      2                  --     Copied from ba08.mpr
ba10.mpr:      2                  --     Copied from ba09.mpr
ba11.mpr:      2                  --     Copied from ba10.mpr
ba12.mpr:      2                  --     Copied from ba11.mpr
```

QMEDRATE Proportion of expenses allowed for refundable tax credit for medical expenses

DESCRIPTION

The maximum proportion of eligible medical expenses (imqmeda) which are eligible for the Quebec refundable tax credit for medical expenses (imqmedrc).

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.25000	--	Quebec Income Tax 1997 – Line 456
ba98.mpr:	0.25000	0.0%	Quebec Income Tax 1998 – Line 462 & Schedule B
ba99.mpr:	0.25000	0.0%	Quebec Income Tax 1999 – Line 462 & Schedule B

```
ba00.mpr:     0.25000      0.0%   Quebec Income Tax 2000 -
                                  Line 462 & Schedule B
ba01.mpr:     0.25000      0.0%   Quebec Income Tax 2001 -
                                  Line 462 & Schedule B(C)
ba02.mpr:     0.25000      0.0%   Quebec Income Tax 2002 -
                                  Line 462 & Schedule B(C)
ba03.mpr:     0.25000      0.0%   Quebec Income Tax 2003 -
                                  Line 462 & Schedule B(D)
ba04.mpr:     0.25000      0.0%   Quebec Income Tax 2004 -
                                  Line 462 & Schedule B(D)
ba05.mpr:     0.25000      0.0%   Quebec Income Tax 2005 -
                                  Line 462 & Schedule B(D)
ba06.mpr:     0.25000      0.0%   Quebec Income Tax 2006 -
                                  Line 462 & Schedule B(D)
ba07.mpr:     0.25000      0.0%   Copied from ba06.mpr
ba08.mpr:     0.25000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.25000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.25000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.25000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.25000      0.0%   Copied from ba11.mpr
```

QMEDRMAX Maximum expenses allowed for Que. refundable tax credit for medical expenses

DESCRIPTION

The maximum size of the Quebec refundable tax credit for medical expenses (imqmedrc).

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	500.00	--	Quebec Income Tax 1997 – Line 456
ba98.mpr:	500.00	0.0%	Quebec Income Tax 1998 – Line 462 & Schedule B
ba99.mpr:	500.00	0.0%	Quebec Income Tax 1999 – Line 462 & Schedule B
ba00.mpr:	500.00	0.0%	Quebec Income Tax 2000 – Line 462 & Schedule B
ba01.mpr:	500.00	0.0%	Quebec Income Tax 2001 – Line 462 & Schedule B(C)
ba02.mpr:	515.00	3.0%	Quebec Income Tax 2002 – Line 462 & Schedule B(C)
ba03.mpr:	525.00	1.9%	Quebec Income Tax 2003 – Line 462 & Schedule B(D)
ba04.mpr:	535.00	1.9%	Quebec Income Tax 2004 – Line 462 & Schedule B(D)
ba05.mpr:	750.00	40.2%	Quebec Income Tax 2005 – Line 462 & Schedule B(D)
ba06.mpr:	1000.00	33.3%	Quebec Income Tax 2006 – Line 462 & Schedule B(D)
ba07.mpr:	1020.00	2.0%	Quebec Ministry of Finance
ba08.mpr:	1040.65	2.0%	Grown from ba07.mpr using CPIQU=1.020249
ba09.mpr:	1062.10	2.1%	Grown from ba08.mpr using CPIQU=1.020611
ba10.mpr:	1083.55	2.0%	Grown from ba09.mpr using CPIQU=1.020194
ba11.mpr:	1105.00	2.0%	Grown from ba10.mpr using CPIQU=1.019795
ba12.mpr:	1127.24	2.0%	Grown from ba11.mpr using CPIQU=1.020129

QMEDRMIN Minimum earnings for Quebec refundable tax credit for medical expenses

DESCRIPTION

If employment earnings are less than this parameter, then a person is eligible to apply for the Quebec refundable tax credit for medical expenses (imqmedrc). Earnings are calculated as employment income (idiemp) plus self-employment income (idisenf + idisefm) minus registered pension plan deduction (idrpp) minus annual union, professional, or like dues (iddues) minus other employment expenses (idalexp).

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	2500.00	--	Quebec Income Tax 1997 – Line 456
ba98.mpr:	2500.00	0.0%	Quebec Income Tax 1998 – Line 462 & Schedule B
ba99.mpr:	2500.00	0.0%	Quebec Income Tax 1999 – Line 462 & Schedule B
ba00.mpr:	2500.00	0.0%	Quebec Income Tax 2000 – Line 462 & Schedule B
ba01.mpr:	2500.00	0.0%	Quebec Income Tax 2001 – Line 462 & Schedule B(C)
ba02.mpr:	2500.00	0.0%	Quebec Income Tax 2002 – Line 462 & Schedule B(C)

```
ba03.mpr:      2500.00       0.0%   Quebec Income Tax 2003 -
                                    Line 462 & Schedule B(D)
ba04.mpr:      2500.00       0.0%   Quebec Income Tax 2004 -
                                    Line 462 & Schedule B(D)
ba05.mpr:      2500.00       0.0%   Quebec Income Tax 2005 -
                                    Line 462 & Schedule B(D)
ba06.mpr:      2560.00       2.4%   Quebec Income Tax 2006 -
                                    Line 462 & Schedule B(D)
ba07.mpr:      2610.00       2.0%   Quebec Ministry of Finance
ba08.mpr:      2662.85       2.0%   Grown from ba07.mpr using
                                    CPIQU=1.020249
ba09.mpr:      2717.73       2.1%   Grown from ba08.mpr using
                                    CPIQU=1.020611
ba10.mpr:      2772.61       2.0%   Grown from ba09.mpr using
                                    CPIQU=1.020194
ba11.mpr:      2827.49       2.0%   Grown from ba10.mpr using
                                    CPIQU=1.019795
ba12.mpr:      2884.40       2.0%   Grown from ba11.mpr using
                                    CPIQU=1.020129
```

QMEDRRR   Reduction rate for the Que. refundable tax credit for medical expenses

DESCRIPTION

The Quebec refundable tax credit for medical expenses (imqmedrc) is reduced by
QMEDRRR percent of net family income in excess of QMEDRTD.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.00000        --     Not in effect
```

```
ba92.mpr:    0.00000        --     Not in effect
ba93.mpr:    0.00000        --     Not in effect
ba94.mpr:    0.00000        --     Not in effect
ba95.mpr:    0.00000        --     Not in effect
ba96.mpr:    0.00000        --     Not in effect
ba97.mpr:    0.05000        --     Quebec Income Tax 1997 -
                                   Line 456
ba98.mpr:    0.05000       0.0%    Quebec Income Tax 1998 -
                                   Line 462 & Schedule B
ba99.mpr:    0.05000       0.0%    Quebec Income Tax 1999 -
                                   Line 462 & Schedule B
ba00.mpr:    0.05000       0.0%    Quebec Income Tax 2000 -
                                   Line 462 & Schedule B
ba01.mpr:    0.05000       0.0%    Quebec Income Tax 2001 -
                                   Line 462 & Schedule B(C)
ba02.mpr:    0.05000       0.0%    Quebec Income Tax 2002 -
                                   Line 462 & Schedule B(C)
ba03.mpr:    0.05000       0.0%    Quebec Income Tax 2003 -
                                   Line 462 & Schedule B(D)
ba04.mpr:    0.05000       0.0%    Quebec Income Tax 2004 -
                                   Line 462 & Schedule B(D)
ba05.mpr:    0.05000       0.0%    Quebec Income Tax 2005 -
                                   Line 462 & Schedule B(D)
ba06.mpr:    0.05000       0.0%    Quebec Income Tax 2006 -
                                   Line 462 & Schedule B(D)
ba07.mpr:    0.05000       0.0%    Copied from ba06.mpr
ba08.mpr:    0.05000       0.0%    Copied from ba07.mpr
ba09.mpr:    0.05000       0.0%    Copied from ba08.mpr
ba10.mpr:    0.05000       0.0%    Copied from ba09.mpr
ba11.mpr:    0.05000       0.0%    Copied from ba10.mpr
ba12.mpr:    0.05000       0.0%    Copied from ba11.mpr
```

QMEDRTD   Turndown level for Que. refundable tax credit for medical expenses

DESCRIPTION

The Quebec refundable tax credit for medical expenses (imqmedrc) is reduced by
QMEDRRR percent of net family income in excess of this amount.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	17500.00	--	Quebec Income Tax 1997 – Line 456
ba98.mpr:	17500.00	0.0%	Quebec Income Tax 1998 – Line 462 & Schedule B
ba99.mpr:	17500.00	0.0%	Quebec Income Tax 1999 – Line 462 & Schedule B
ba00.mpr:	17500.00	0.0%	Quebec Income Tax 2000 – Line 462 & Schedule B
ba01.mpr:	17500.00	0.0%	Quebec Income Tax 2001 – Line 462 & Schedule B(C)
ba02.mpr:	17970.00	2.7%	Quebec Income Tax 2002 – Line 462 & Schedule B(C)
ba03.mpr:	18235.00	1.5%	Quebec Income Tax 2003 – Line 462 & Schedule B(D)
ba04.mpr:	18600.00	2.0%	Quebec Income Tax 2004 – Line 462 & Schedule B(D)
ba05.mpr:	18865.00	1.4%	Quebec Income Tax 2005 – Line 462 & Schedule B(D)
ba06.mpr:	19325.00	2.4%	Quebec Income Tax 2006 – Line 462 & Schedule B(D)
ba07.mpr:	19715.00	2.0%	Quebec Ministry of Finance
ba08.mpr:	20114.21	2.0%	Grown from ba07.mpr using CPIQU=1.020249
ba09.mpr:	20528.78	2.1%	Grown from ba08.mpr using CPIQU=1.020611

```
ba10.mpr:      20943.34     2.0%   Grown from ba09.mpr using
                                   CPIQU=1.020194
ba11.mpr:      21357.91     2.0%   Grown from ba10.mpr using
                                   CPIQU=1.019795
ba12.mpr:      21787.82     2.0%   Grown from ba11.mpr using
                                   CPIQU=1.020129
```

QMRTCFLG Quebec refundable tax credits for medical expenses activation flag

DESCRIPTION

When QMRTCFLG is assigned to 1, the Quebec refundable tax credit for medical expenses (imqmedrc) is calculated for persons aged 18 and over who had employment related earnings greater than QMEDRMIN. The maximum refundable credit will be the lesser of QMEDRMAX and QMEDRATE percent of eligible medical expenses (imqmeda). It is reduced by QMEDRRR percent of net family income in excess of QMEDRTD.

When QMRTCFLG is assigned to 0, the calculation of the Quebec refundable tax credit for medical expenses is suppressed.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect

```
ba97.mpr:      1                --      Quebec Income Tax 1997 -
                                       Line 456
ba98.mpr:      1                --      Quebec Income Tax 1998 -
                                       Line 462 & Schedule B
ba99.mpr:      1                --      Quebec Income Tax 1999 -
                                       Line 462 & Schedule B
ba00.mpr:      1                --      Quebec Income Tax 2000 -
                                       Line 462 & Schedule B
ba01.mpr:      1                --      Quebec Income Tax 2001 -
                                       Line 462 & Schedule B(C)
ba02.mpr:      1                --      Quebec Income Tax 2002 -
                                       Line 462 & Schedule B(C)
ba03.mpr:      1                --      Quebec Income Tax 2003 -
                                       Line 462 & Schedule B(D)
ba04.mpr:      1                --      Quebec Income Tax 2004 -
                                       Line 462 & Schedule B(D)
ba05.mpr:      1                --      Quebec Income Tax 2005 -
                                       Line 462 & Schedule B(D)
ba06.mpr:      1                --      Quebec Income Tax 2006 -
                                       Line 462 & Schedule B(D)
ba07.mpr:      1                --      Copied from ba06.mpr
ba08.mpr:      1                --      Copied from ba07.mpr
ba09.mpr:      1                --      Copied from ba08.mpr
ba10.mpr:      1                --      Copied from ba09.mpr
ba11.mpr:      1                --      Copied from ba10.mpr
ba12.mpr:      1                --      Copied from ba11.mpr
```

QMXM   Quebec married exemption/amount

DESCRIPTION

In calculating taxable income for Quebec Provincial Income Tax, all married filers are
eligible to claim this amount as a credit on behalf of a dependent spouse or, in the absence of
a spouse, of a dependent child.

CROSS REFERENCE

Function   **Description**

txqhstr   Compute family-related deductions or credits (Quebec)

VALUES

| --- | --- | --- | --- |
ba91.mpr:	5530.00	--	Quebec Income Tax 1991 - Line 364
ba92.mpr:	5780.00	4.5%	Quebec Income Tax 1992 - Line 364
ba93.mpr:	5900.00	2.1%	Quebec Income Tax 1993 - Line 364
ba94.mpr:	5900.00	0.0%	Quebec Income Tax 1994 - Line 364
ba95.mpr:	5900.00	0.0%	Quebec Income Tax 1995 - Line 364
ba96.mpr:	5900.00	0.0%	Quebec Income Tax 1996 - Line 364
ba97.mpr:	5900.00	0.0%	Quebec Income Tax 1997 - Line 364
ba98.mpr:	5900.00	0.0%	Quebec Income Tax 1998 - Line 364
ba99.mpr:	5900.00	0.0%	Quebec Income Tax 1999 - Line 362
ba00.mpr:	5900.00	0.0%	Quebec Income Tax 2000 - Line 362
ba01.mpr:	5900.00	0.0%	Quebec Income Tax 2001 - Line 362
ba02.mpr:	6060.00	2.7%	Quebec Income Tax 2002 - Line 362
ba03.mpr:	0.00	--	Not in effect, Quebec 2002-03 Budget Supp - page 2
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using CPIQU=1.022293
ba08.mpr:	0.00	--	Grown from ba07.mpr using CPIQU=1.020249
ba09.mpr:	0.00	--	Grown from ba08.mpr using CPIQU=1.020611
ba10.mpr:	0.00	--	Grown from ba09.mpr using CPIQU=1.020194
ba11.mpr:	0.00	--	Grown from ba10.mpr using CPIQU=1.019795

```
  ba12.mpr:     0.00            --    Grown from ba11.mpr using
                             CPIQU=1.020129
```

QNBFA   Quebec newborn family allowance [parity,age]

DESCRIPTION

The Quebec Newborn Family Allowance program began in 1988. The rows in this parameter correspond to the rank of the child in the family in increasing order. The columns correspond to the age of the child. The value of each cell represents the dollar value of the benefits. The parameter is effective only when QNBFAFLAG is set to 1.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2. The Newborn Allowance gradually phases out for those who were already in the program.

For more details see QFATCOPT.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

```
File/Year       Value       Source

 ba91.mpr:      4           [Rows]   HWC 1991 Edition, section
                            6.3
     500.00      0.00       0.00     0.00      0.00
     500.00    500.00       0.00     0.00      0.00
    1500.00   1500.00    1500.00     0.00      0.00
    1500.00   1500.00    1500.00     0.00      0.00
 ba92.mpr:      4           [Rows]   NHW 1992 Edition, section
                            6.3
     500.00      0.00       0.00     0.00      0.00
     500.00    500.00       0.00     0.00      0.00
```

```
 1600.00  1500.00  1500.00     0.00     0.00
 1600.00  1500.00  1500.00     0.00     0.00
ba93.mpr:    4         [Rows]   HWC 1993 Edition, section
                                6.3
  500.00     0.00     0.00     0.00     0.00
  500.00   500.00     0.00     0.00     0.00
 1600.00  1600.00  1500.00  1500.00     0.00
 1600.00  1600.00  1500.00  1500.00     0.00
ba94.mpr:    4         [Rows]   Redbook, 1996 Edition, p. D6
  500.00     0.00     0.00     0.00     0.00
  500.00   500.00     0.00     0.00     0.00
 1600.00  1600.00  1600.00  1500.00     0.00
 1600.00  1600.00  1600.00  1500.00     0.00
ba95.mpr:    4         [Rows]   Redbook, 1996 Edition, p. D6
  500.00     0.00     0.00     0.00     0.00
  500.00   500.00     0.00     0.00     0.00
 1600.00  1600.00  1600.00  1600.00     0.00
 1600.00  1600.00  1600.00  1600.00     0.00
ba96.mpr:    4         [Rows]   Redbook, 1996 Edition, p. D6
  500.00     0.00     0.00     0.00     0.00
  500.00   500.00     0.00     0.00     0.00
 1600.00  1600.00  1600.00  1600.00  1600.00
 1600.00  1600.00  1600.00  1600.00  1600.00
ba97.mpr:              [Same]   Nouvelles dispositions de la
                                Politique Familiale, 1997
ba98.mpr:    4         [Rows]   Nouvelles dispositions de la
                                Politique Familiale, 1997
    0.00     0.00     0.00     0.00     0.00
    0.00   500.00     0.00     0.00     0.00
    0.00  1600.00  1600.00  1600.00  1600.00
    0.00  1600.00  1600.00  1600.00  1600.00
ba99.mpr:    4         [Rows]   Nouvelles dispositions de la
                                Politique Familiale, 1997
    0.00     0.00     0.00     0.00     0.00
    0.00     0.00     0.00     0.00     0.00
    0.00     0.00  1600.00  1600.00  1600.00
    0.00     0.00  1600.00  1600.00  1600.00
ba00.mpr:    4         [Rows]   Nouvelles dispositions de la
                                Politique Familiale, 1997
    0.00     0.00     0.00     0.00     0.00
    0.00     0.00     0.00     0.00     0.00
    0.00     0.00     0.00  1600.00  1600.00
    0.00     0.00     0.00  1600.00  1600.00
ba01.mpr:    4         [Rows]   Nouvelles dispositions de la
                                Politique Familiale, 1997
    0.00     0.00     0.00     0.00     0.00
    0.00     0.00     0.00     0.00     0.00
```

```
        0.00       0.00     0.00      0.00   1600.00
        0.00       0.00     0.00      0.00   1600.00
 ba02.mpr:     4            [Rows]    Not in effect
        0.00       0.00     0.00      0.00      0.00
        0.00       0.00     0.00      0.00      0.00
        0.00       0.00     0.00      0.00      0.00
        0.00       0.00     0.00      0.00      0.00
 ba03.mpr:                  [Same]    Not in effect
 ba04.mpr:                  [Same]    Not in effect
 ba05.mpr:                  [Same]    Not in effect
 ba06.mpr:                  [Same]    Not in effect
 ba07.mpr:                  [Same]    Not in effect
 ba08.mpr:                  [Same]    Grown from ba07.mpr using
                            DEFAULT=1.0000
 ba09.mpr:                  [Same]    Grown from ba08.mpr using
                            DEFAULT=1.0000
 ba10.mpr:                  [Same]    Grown from ba09.mpr using
                            DEFAULT=1.0000
 ba11.mpr:                  [Same]    Grown from ba10.mpr using
                            DEFAULT=1.0000
 ba12.mpr:                  [Same]    Grown from ba11.mpr using
                            DEFAULT=1.0000
```

QNBFAFLAG Quebec newborn family allowance flag

DESCRIPTION

When QNBFAFLAG is set to one the Quebec Newborn allowance is implemented. The
benefits are set according to the rank of the newborn in the family, at the birth time.
Observed rank can be different from the allocation rank, the opportunity of increasing the
rank is set with the flag QNBRFLAG.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which
is activated when QFATCOPT is set to 2. The Newborn Allowance gradually phases out for
those who were already in the program.

For more details see QFATCOPT.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     1               --     Quebec Budget, 1990
 ba92.mpr:     1               --     Quebec Budget, 1990
 ba93.mpr:     1               --     FLAG
 ba94.mpr:     1               --     FLAG
 ba95.mpr:     1               --     FLAG
 ba96.mpr:     1               --     FLAG
 ba97.mpr:     1               --     Nouvelles dispositions de la
                Politique Familiale, 1997
 ba98.mpr:     1               --     Nouvelles dispositions de la
                Politique Familiale, 1997
 ba99.mpr:     1               --     Nouvelles dispositions de la
                Politique Familiale, 1997
 ba00.mpr:     1               --     Nouvelles dispositions de la
                Politique Familiale, 1997
 ba01.mpr:     1               --     Nouvelles dispositions de la
                Politique Familiale, 1997
 ba02.mpr:     0               --     Not in effect
 ba03.mpr:     0               --     Not in effect
 ba04.mpr:     0               --     Not in effect
 ba05.mpr:     0               --     Not in effect
 ba06.mpr:     0               --     Not in effect
 ba07.mpr:     0               --     Not in effect
 ba08.mpr:     0               --     Copied from ba07.mpr
 ba09.mpr:     0               --     Copied from ba08.mpr
 ba10.mpr:     0               --     Copied from ba09.mpr
 ba11.mpr:     0               --     Copied from ba10.mpr
 ba12.mpr:     0               --     Copied from ba11.mpr
```

DESCRIPTION

This parameter activates the phase out of the Quebec Newborn Family Allowance. Children born after 30 September 1997 are not eligible to receive the allowance for newborn children. As a result, this program will progressively disappear until the year 2002. Any child whose age is equal to the difference between TARGETYEAR and QNBPOYR, and whose month of birth is greater than September, which is determined by comparing a random number to QNBPOPYR, would not be eligible for the newborn allowance.

See also QNBFAFLAG.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	1	--	Nouvelles dispositions de la Politique Familiale, 1997
ba98.mpr:	1	--	Nouvelles dispositions de la Politique Familiale, 1997
ba99.mpr:	1	--	Nouvelles dispositions de la Politique Familiale, 1997
ba00.mpr:	1	--	Nouvelles dispositions de la Politique Familiale, 1997

```
ba01.mpr:    1              --    Nouvelles dispositions de la
                                  Politique Familiale, 1997
ba02.mpr:    0              --    Not in effect
ba03.mpr:    0              --    Not in effect
ba04.mpr:    0              --    Not in effect
ba05.mpr:    0              --    Not in effect
ba06.mpr:    0              --    Not in effect
ba07.mpr:    0              --    Not in effect
ba08.mpr:    0              --    Copied from ba07.mpr
ba09.mpr:    0              --    Copied from ba08.mpr
ba10.mpr:    0              --    Copied from ba09.mpr
ba11.mpr:    0              --    Copied from ba10.mpr
ba12.mpr:    0              --    Copied from ba11.mpr
```

QNBPOPYR   Quebec newborn family allowance phase-out year proportion

DESCRIPTION

This parameter represents the proportion of the phase out year of the Quebec Newborn
Family Allowance where children would still be eligible for the allowance. Children born
after 30 September 1997 are not eligible to receive the allowance for newborn children. The
phase out is activated by QNBPOFLAG. Any child whose age is equal to the difference
between TARGETYEAR and QNBPOYR, and whose month of birth is greater than
September (if a random number is greater than this parameter), would not be eligible for the
newborn allowance.

See also QNBFAFLAG.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.75000	--	Nouvelles dispositions de la Politique Familiale, 1997
ba98.mpr:	0.75000	0.0%	Nouvelles dispositions de la Politique Familiale, 1997
ba99.mpr:	0.75000	0.0%	Nouvelles dispositions de la Politique Familiale, 1997
ba00.mpr:	0.75000	0.0%	Nouvelles dispositions de la Politique Familiale, 1997
ba01.mpr:	0.75000	0.0%	Nouvelles dispositions de la Politique Familiale, 1997
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Not in effect
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

QNBPOYR   Quebec newborn family allowance phase out year

DESCRIPTION

This parameter represents the phase out year of the Quebec Newborn Family Allowance. Children born after 30 September 1997 are not eligible to receive the allowance for newborn children. The phase out is activated by QNBPOFLAG. Any child whose age is equal to the difference between TARGETYEAR and this parameter, and whose month of birth is greater than September, which is determined by comparing a random number to QNBPOPYR, would not be eligible for the newborn allowance.

See also QNBFAFLAG.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	1997	--	Nouvelles dispositions de la Politique Familiale, 1997
ba98.mpr:	1997	--	Nouvelles dispositions de la Politique Familiale, 1997
ba99.mpr:	1997	--	Nouvelles dispositions de la Politique Familiale, 1997
ba00.mpr:	1997	--	Nouvelles dispositions de la Politique Familiale, 1997
ba01.mpr:	1997	--	Nouvelles dispositions de la Politique Familiale, 1997
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	0	--	Not in effect
ba07.mpr:	0	--	Not in effect
ba08.mpr:	0	--	Copied from ba07.mpr
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

DESCRIPTION

When QNBRFLAG is set to one then rank of children in a family of age 1 and 2 is randomly increase to reflect the rank structure observed by the Régie des rentes du Québec. When the rank is increase, rank of older children is also increased.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2. The Newborn Allowance gradually phases out for those who were already in the program.

For more details see QFATCOPT.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect

```
ba05.mpr:     0               --    Not in effect
ba06.mpr:     0               --    Not in effect
ba07.mpr:     0               --    Not in effect
ba08.mpr:     0               --    Copied from ba07.mpr
ba09.mpr:     0               --    Copied from ba08.mpr
ba10.mpr:     0               --    Copied from ba09.mpr
ba11.mpr:     0               --    Copied from ba10.mpr
ba12.mpr:     0               --    Copied from ba11.mpr
```

QNCBSFT1   Quebec social assistance NCBS flow-through amount for first child

DESCRIPTION

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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual clawback will be equal to half the
value calculated for the first half of the year and half the value calculated using the current
year's parameters, representing the second half of the year. When the flag is turned off, the
clawback programs are based on the program values set for July of that year and this
parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	HRDC Income Support Policy Group
ba00.mpr:	0.00	--	HRDC Income Support Policy Group
ba01.mpr:	0.00	--	HRDC Income Support Policy Group
ba02.mpr:	0.00	--	HRDC Income Support Policy Group
ba03.mpr:	0.00	--	HRDC Income Support Policy Group
ba04.mpr:	0.00	--	HRDC Income Support Policy Group
ba05.mpr:	0.00	--	HRDC Income Support Policy Group
ba06.mpr:	0.00	--	HRDC Income Support Policy Group
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source	
ba91.mpr:	0.00	--	Not in effect	
ba92.mpr:	0.00	--	Not in effect	
ba93.mpr:	0.00	--	Not in effect	
ba94.mpr:	0.00	--	Not in effect	
ba95.mpr:	0.00	--	Not in effect	
ba96.mpr:	0.00	--	Not in effect	
ba97.mpr:	0.00	--	Not in effect	
ba98.mpr:	0.00	--	Not in effect	
ba99.mpr:	0.00	--	Not in effect	

```
ba00.mpr:      0.00              --      HRDC Income Support Policy
                                 Group
ba01.mpr:      0.00              --      HRDC Income Support Policy
                                 Group
ba02.mpr:      0.00              --      HRDC Income Support Policy
                                 Group
ba03.mpr:      0.00              --      HRDC Income Support Policy
                                 Group
ba04.mpr:      0.00              --      HRDC Income Support Policy
                                 Group
ba05.mpr:      0.00              --      HRDC Income Support Policy
                                 Group
ba06.mpr:      0.00              --      HRDC Income Support Policy
                                 Group
ba07.mpr:      0.00              --      HRDC Income Support Policy
                                 Group
ba08.mpr:      0.00              --        Grown from ba07.mpr using
                                 NONE=1.0000
ba09.mpr:      0.00              --        Grown from ba08.mpr using
                                 NONE=1.0000
ba10.mpr:      0.00              --        Grown from ba09.mpr using
                                 NONE=1.0000
ba11.mpr:      0.00              --        Grown from ba10.mpr using
                                 NONE=1.0000
ba12.mpr:      0.00              --        Grown from ba11.mpr using
                                 NONE=1.0000
```

QNCBSFT2   Quebec social assistance NCBS flow-through amount for second child

DESCRIPTION

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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual clawback will be equal to half the
value calculated for the first half of the year and half the value calculated using the current
year's parameters, representing the second half of the year. When the flag is turned off, the

clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00                 --    Not in effect
 ba92.mpr:     0.00                 --    Not in effect
 ba93.mpr:     0.00                 --    Not in effect
 ba94.mpr:     0.00                 --    Not in effect
 ba95.mpr:     0.00                 --    Not in effect
 ba96.mpr:     0.00                 --    Not in effect
 ba97.mpr:     0.00                 --    Not in effect
 ba98.mpr:     0.00                 --    Not in effect
 ba99.mpr:     0.00                 --    HRDC Income Support Policy
                              Group
 ba00.mpr:     0.00                 --    HRDC Income Support Policy
                              Group
 ba01.mpr:     0.00                 --    HRDC Income Support Policy
                              Group
 ba02.mpr:     0.00                 --    HRDC Income Support Policy
                              Group
 ba03.mpr:     0.00                 --    HRDC Income Support Policy
                              Group
 ba04.mpr:     0.00                 --    HRDC Income Support Policy
                              Group
 ba05.mpr:     0.00                 --    HRDC Income Support Policy
                              Group
 ba06.mpr:     0.00                 --    HRDC Income Support Policy
                              Group
 ba07.mpr:     0.00                 --    Grown from ba06.mpr using
                              NONE=1.0000
```

```
ba08.mpr:      0.00              --    Grown from ba07.mpr using
                                 NONE=1.0000
ba09.mpr:      0.00              --    Grown from ba08.mpr using
                                 NONE=1.0000
ba10.mpr:      0.00              --    Grown from ba09.mpr using
                                 NONE=1.0000
ba11.mpr:      0.00              --    Grown from ba10.mpr using
                                 NONE=1.0000
ba12.mpr:      0.00              --    Grown from ba11.mpr using
                                 NONE=1.0000
```

QNCBSFT2P Quebec SA NCBS flow-through amount for second child for 1st half of year

DESCRIPTION

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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	HRDC Income Support Policy Group
ba01.mpr:	0.00	--	HRDC Income Support Policy Group
ba02.mpr:	0.00	--	HRDC Income Support Policy Group
ba03.mpr:	0.00	--	HRDC Income Support Policy Group
ba04.mpr:	0.00	--	HRDC Income Support Policy Group
ba05.mpr:	0.00	--	HRDC Income Support Policy Group
ba06.mpr:	0.00	--	HRDC Income Support Policy Group
ba07.mpr:	0.00	--	HRDC Income Support Policy Group
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

```
    ba98.mpr:      0.00              --      Not in effect
    ba99.mpr:      0.00              --      HRDC Income Support Policy
                                     Group
    ba00.mpr:      0.00              --      HRDC Income Support Policy
                                     Group
    ba01.mpr:      0.00              --      HRDC Income Support Policy
                                     Group
    ba02.mpr:      0.00              --      HRDC Income Support Policy
                                     Group
    ba03.mpr:      0.00              --      HRDC Income Support Policy
                                     Group
    ba04.mpr:      0.00              --      HRDC Income Support Policy
                                     Group
    ba05.mpr:      0.00              --      HRDC Income Support Policy
                                     Group
    ba06.mpr:      0.00              --      HRDC Income Support Policy
                                     Group
    ba07.mpr:      0.00              --      Grown from ba06.mpr using
                                     NONE=1.0000
    ba08.mpr:      0.00              --      Grown from ba07.mpr using
                                     NONE=1.0000
    ba09.mpr:      0.00              --      Grown from ba08.mpr using
                                     NONE=1.0000
    ba10.mpr:      0.00              --      Grown from ba09.mpr using
                                     NONE=1.0000
    ba11.mpr:      0.00              --      Grown from ba10.mpr using
                                     NONE=1.0000
    ba12.mpr:      0.00              --      Grown from ba11.mpr using
                                     NONE=1.0000
```

QNCBSFT3P Quebec SA NCBS flow-through amount for third (or more) child for 1st half of year

DESCRIPTION

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.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the

year, using the program design from the previous year. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	HRDC Income Support Policy Group
ba01.mpr:	0.00	--	HRDC Income Support Policy Group
ba02.mpr:	0.00	--	HRDC Income Support Policy Group
ba03.mpr:	0.00	--	HRDC Income Support Policy Group
ba04.mpr:	0.00	--	HRDC Income Support Policy Group
ba05.mpr:	0.00	--	HRDC Income Support Policy Group
ba06.mpr:	0.00	--	HRDC Income Support Policy Group
ba07.mpr:	0.00	--	HRDC Income Support Policy Group

```
      ba08.mpr:      0.00                --      Grown from ba07.mpr using
                                  NONE=1.0000
      ba09.mpr:      0.00                --      Grown from ba08.mpr using
                                  NONE=1.0000
      ba10.mpr:      0.00                --      Grown from ba09.mpr using
                                  NONE=1.0000
      ba11.mpr:      0.00                --      Grown from ba10.mpr using
                                  NONE=1.0000
      ba12.mpr:      0.00                --      Grown from ba11.mpr using
                                  NONE=1.0000
```

QNFSDED   Quebec deduction of net federal supplements (SPA and GIS) from net
income flag

DESCRIPTION

This parameter denotes the application of net federal supplements (guaranteed income
supplements (imigis) and spousal allowances (imispa)) in the calculation of taxable income
for Quebec provincial taxes. When this parameter is assigned to 1, the net federal
supplements are added to the total deductions from net income (imqdedfn). Under the
simplified tax system, when this parameter is assigned to 1, the net federal supplements are
deducted from net income in the calculation of taxable income. When this parameter is 0, the
net federal supplements are not deducted from net income (imqinet). This represents a
change to the Quebec Income Tax forms in 1994.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect

```
ba94.mpr:     1              --      Quebec Income Tax - Line 296
ba95.mpr:     1              --      Quebec Income Tax - Line 296
ba96.mpr:     1              --      Quebec Income Tax - Line 295
ba97.mpr:     1              --      Quebec Income Tax - Line 295
ba98.mpr:     1              --      Quebec Income Tax - Line 295
ba99.mpr:     1              --      Quebec Income Tax - Line 295
ba00.mpr:     1              --      Quebec Income Tax 2000 -
                                     Line 295
ba01.mpr:     1              --      Quebec Income Tax 2001 -
                                     Line 295
ba02.mpr:     1              --      Quebec Income Tax 2002 -
                                     Line 295
ba03.mpr:     1              --      Quebec Income Tax 2003 -
                                     Line 295
ba04.mpr:     1              --      Quebec Income Tax 2004 -
                                     Line 295
ba05.mpr:     1              --      Quebec Income Tax 2005 -
                                     Line 295
ba06.mpr:     1              --      Quebec Income Tax 2006 -
                                     Line 295
ba07.mpr:     1              --      Copied from ba06.mpr
ba08.mpr:     1              --      Copied from ba07.mpr
ba09.mpr:     1              --      Copied from ba08.mpr
ba10.mpr:     1              --      Copied from ba09.mpr
ba11.mpr:     1              --      Copied from ba10.mpr
ba12.mpr:     1              --      Copied from ba11.mpr
```

QNORFAMI   Quebec Northern Deductions from Family Tax Credit Income flag

DESCRIPTION

When this parameter is set to 1 then Northern deductions (idnorth) will be deducted from the family net income used to determine family related tax credits such as the tax reduction for families, the real estate tax refund and the refundable Quebec sales tax credit.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	1	--	Quebec Income Tax 1995 – Schedule B(B)
ba96.mpr:	1	--	Quebec Income Tax 1996 – Schedule B(B)
ba97.mpr:	1	--	Quebec Income Tax 1997 – Schedule B(B)
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	0	--	Not in effect
ba07.mpr:	0	--	Copied from ba06.mpr
ba08.mpr:	0	--	Copied from ba07.mpr
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

QNORTHDED   Quebec northern deductions - 0=for taxable income, 1=for net income

DESCRIPTION

This parameter determines where the deduction for residents of designated remote areas (idnorth) is to be applied. When set to 0, this deduction is added to imqdedfn, the deductions used in the calculation of taxable income. Beginning in 2003, this parameter is set to 1, and this deduction is added to imqdedft, deductions used to calculate net income.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Quebec Income Tax 1991 – Line 294
ba92.mpr:	0	--	Quebec Income Tax 1992 – Line 294
ba93.mpr:	0	--	Quebec Income Tax 1993 – Line 294
ba94.mpr:	0	--	Quebec Income Tax 1994 – Line 294
ba95.mpr:	0	--	Quebec Income Tax 1995 – Line 294
ba96.mpr:	0	--	Quebec Income Tax 1996 – Line 294
ba97.mpr:	0	--	Quebec Income Tax 1997 – Line 294
ba98.mpr:	0	--	Quebec Income Tax 1998 – Line 294
ba99.mpr:	0	--	Quebec Income Tax 1999 – Line 294
ba00.mpr:	0	--	Quebec Income Tax 2000 – Line 294
ba01.mpr:	0	--	Quebec Income Tax 2001 – Line 294
ba02.mpr:	0	--	Quebec Income Tax 2002 – Line 294
ba03.mpr:	1	--	Quebec Income Tax 2003 – Line 236
ba04.mpr:	1	--	Quebec Income Tax 2004 – Line 236
ba05.mpr:	1	--	Quebec Income Tax 2005 – Line 236

```
     ba06.mpr:    1                 --    Quebec Income Tax 2006 -
                                           Line 236
     ba07.mpr:    1                 --    Copied from ba06.mpr
     ba08.mpr:    1                 --    Copied from ba07.mpr
     ba09.mpr:    1                 --    Copied from ba08.mpr
     ba10.mpr:    1                 --    Copied from ba09.mpr
     ba11.mpr:    1                 --    Copied from ba10.mpr
     ba12.mpr:    1                 --    Copied from ba11.mpr
```

QNTCR   Quebec nominal tax credit rate

DESCRIPTION

This is the rate used to calculate the Quebec total tax credits (imqtottc) for Quebec Provincial Income Tax.

CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

```
File/Year        Value      Growth  Source

 ba91.mpr:      0.20000        --    Quebec Income Tax 1991 -
                                      Line 396
 ba92.mpr:      0.20000       0.0%   Quebec Income Tax 1992 -
                                      Line 396
 ba93.mpr:      0.20000       0.0%   Quebec Income Tax 1993 -
                                      Line 396
 ba94.mpr:      0.20000       0.0%   Quebec Income Tax 1994 -
                                      Line 396
```

```
ba95.mpr:     0.20000      0.0%   Quebec Income Tax 1995 -
                                  Line 396
ba96.mpr:     0.20000      0.0%   Quebec Income Tax 1996 -
                                  Line 396
ba97.mpr:     0.20000      0.0%   Quebec Income Tax 1997 -
                                  Line 396
ba98.mpr:     0.23000     15.0%   Quebec Income Tax 1998 -
                                  Line 396
ba99.mpr:     0.23000      0.0%   Quebec Income Tax 1999 -
                                  Line 396
ba00.mpr:     0.22000     -4.3%   Quebec Income Tax 2000 -
                                  Line 396
ba01.mpr:     0.20750     -5.7%   Quebec Income Tax 2001 -
                                  Line 396
ba02.mpr:     0.20000     -3.6%   Quebec Income Tax 2002 -
                                  Line 396
ba03.mpr:     0.20000      0.0%   Quebec Income Tax 2003 -
                                  Line 396
ba04.mpr:     0.20000      0.0%   Quebec Income Tax 2004 -
                                  Line 396
ba05.mpr:     0.20000      0.0%   Quebec Income Tax 2005 -
                                  Line 396
ba06.mpr:     0.20000      0.0%   Quebec Income Tax 2006 -
                                  Line 390
ba07.mpr:     0.20000      0.0%   Copied from ba06.mpr
ba08.mpr:     0.20000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.20000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.20000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.20000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.20000      0.0%   Copied from ba11.mpr
```

QODISTC   Quebec infirm dependent amount (18 and over)

DESCRIPTION

This parameter is the amount which can be claimed for the Quebec non-refundable tax credit
for infirm dependents aged 18 and over if the filer has already claimed an amount for
disabled dependents (idothpe). Note that the model assumes that there is only one disabled
dependent. The calculated credit is added to imqdctc.

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	3420.00	--	Quebec Income Tax 1991 – Schedule A(B)
ba92.mpr:	3575.00	4.5%	Quebec Income Tax 1992 – Schedule A(B)
ba93.mpr:	3650.00	2.1%	Quebec Income Tax 1993 – Schedule A(B)
ba94.mpr:	3500.00	-4.1%	Quebec Income Tax 1994 – Schedule A(B)
ba95.mpr:	3500.00	0.0%	Quebec Income Tax 1995 – Schedule A(B)
ba96.mpr:	3500.00	0.0%	Quebec Income Tax 1996 – Schedule A(B)
ba97.mpr:	3500.00	0.0%	Quebec Income Tax 1997 – Schedule A(B)
ba98.mpr:	3500.00	0.0%	Quebec Income Tax 1998 – Schedule A(B)
ba99.mpr:	3500.00	0.0%	Quebec Income Tax 1999 – Schedule A(B)
ba00.mpr:	3500.00	0.0%	Quebec Income Tax 2000 – Schedule A(B)
ba01.mpr:	3500.00	0.0%	Quebec Income Tax 2001 – Schedule A(B)
ba02.mpr:	3595.00	2.7%	Quebec Income Tax 2002 – Schedule A(B)
ba03.mpr:	3650.00	1.5%	Quebec Income Tax 2003 – Schedule A(B)
ba04.mpr:	3725.00	2.1%	Quebec Income Tax 2004 – Line 367 & Schedule A(B)
ba05.mpr:	6365.00	70.9%	Quebec Income Tax 2005 – Line 367 & Schedule A

```
ba06.mpr:     2650.00     -58.4%   Quebec Income Tax 2006 -
                                   Line 367 & Schedule A(B)
ba07.mpr:     2650.00       0.0%   Grown from ba06.mpr using
                                   NONE=1.0000
ba08.mpr:     2650.00       0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:     2650.00       0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     2650.00       0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     2650.00       0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     2650.00       0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

QPCOPT   Quebec political contribution option

DESCRIPTION

When set to 1, the calculation of the political contribution credit is based on a single rate, QPTC. When set to 2, the credit varies with the level of political contribution, QPCTR.

Note that the database variable idprvpol is currently always zero in Quebec. This is due to the fact that it is imputed from the Greenbook which does not contain Quebec provincial data. These parameters will therefore have no effect unless users overwrite the variable using the database reference facility.

See also: QPTC, QPTCBEN, QPCTR

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Income Tax Return, 1991
ba92.mpr:	1	--	Income Tax Return, 1992
ba93.mpr:	1	--	Income Tax Return, 1993
ba94.mpr:	1	--	Income Tax Return, 1994
ba95.mpr:	2	--	Income Tax Return, 1995
ba96.mpr:	2	--	Income Tax Return, 1996
ba97.mpr:	2	--	Income Tax Return, 1997
ba98.mpr:	2	--	Quebec Income Tax 1998 – Work Chart & Line 414
ba99.mpr:	2	--	Quebec Income Tax 1999 – Work Chart & Line 414
ba00.mpr:	2	--	Quebec Income Tax 2000 – Work Chart & Line 414
ba01.mpr:	1	--	Quebec Income Tax 2001 – Work Chart & Line 414
ba02.mpr:	1	--	Quebec Income Tax 2002 – Work Chart & Line 414
ba03.mpr:	1	--	Quebec Income Tax 2003 – Work Chart & Line 414
ba04.mpr:	1	--	Quebec Income Tax 2004 – Work Chart & Line 414
ba05.mpr:	1	--	Quebec Income Tax 2005 – Work Chart & Line 414
ba06.mpr:	1	--	Quebec Income Tax 2006 – Work Chart & Line 414
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

QPCTR   Quebec political contribution tax rates

DESCRIPTION

This is the table of the proportion of total Quebec political contributions that can be claimed as a political contribution tax credit when QPCOPT is set to 2.

Note that the database variable idprvpol is currently always zero in Quebec. This is due to the fact that it is imputed from the Greenbook which does not contain Quebec provincial data. These parameters will therefore have no effect unless users overwrite the variable using the database reference facility.

See also: QPTC, QPTCBEN, QPCOPT

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year		Value	Source	
ba91.mpr:		2	[Rows]	Not in effect
	0	0.000	(0.0000)	
	0	0.000	(0.0000)	
ba92.mpr:			[Same]	Not in effect
ba93.mpr:			[Same]	Not in effect
ba94.mpr:			[Same]	Not in effect
ba95.mpr:		2	[Rows]	Income Tax Return, 1995
	0	0.750	(-0.0013)	
	200	0.500	(-0.0013)	
ba96.mpr:			[Same]	Income Tax Return, 1996
ba97.mpr:			[Same]	Income Tax Return, 1997
ba98.mpr:			[Same]	Quebec Income Tax 1998 – Work Chart & Line 414
ba99.mpr:			[Same]	Quebec Income Tax 1999 – Work Chart & Line 414
ba00.mpr:			[Same]	Quebec Income Tax 2000 – Work Chart & Line 414
ba01.mpr:		2	[Rows]	Not in effect
	0	0.000	(0.0000)	
	0	0.000	(0.0000)	
ba02.mpr:			[Same]	Not in effect
ba03.mpr:			[Same]	Not in effect
ba04.mpr:			[Same]	Not in effect

```
ba05.mpr:                   [Same]   Not in effect
ba06.mpr:                   [Same]   Not in effect
ba07.mpr:                   [Same]   Grown from ba06.mpr using
                            DEFAULT=1.0000
ba08.mpr:                   [Same]   Grown from ba07.mpr using
                            DEFAULT=1.0000
ba09.mpr:                   [Same]   Grown from ba08.mpr using
                            DEFAULT=1.0000
ba10.mpr:                   [Same]   Grown from ba09.mpr using
                            DEFAULT=1.0000
ba11.mpr:                   [Same]   Grown from ba10.mpr using
                            DEFAULT=1.0000
ba12.mpr:                   [Same]   Grown from ba11.mpr using
                            DEFAULT=1.0000
```

QPENSPLTINCR   Quebec increment by which to split pension income

DESCRIPTION

This parameter controls the level of precision of pension income splitting in Quebec (see QSPLTPNSFLAG). It is implemented by running through the tax system multiple times, each time splitting a varying proportion of pension income. First, the tax system is run without splitting pension income. Then, assuming that the head of the family is married and has pension income, 50% of the head's pension income is allocated to their spouse and the tax system is rerun. The tax system is then run multiple times, each time varying the proportion of pension income split by QPENSPLTINCR in order to find the proportion which will maximize family income. So, for example, if QPENSPLTINCR is set at 0.01, then the head would share 50% of pension income, then 49%, then 48%, ... up to 0%. But if QPENSPLTINCR is set at 0.1, then only 5 breakpoints would be tried (50%, 40%, 30%, 20%, 10%, and 0%). This makes the model run faster, but the results will be less precise.

Please note that QPENSPLTINCR must be greater than 0.0, and values of 0.5 or greater means that the only splits which will be assessed are 0% and 50%.

CROSS REFERENCE

Function	Description
cceopt	Multiple calls of tax/transfer calculator
mpc	Calculate derived model parameters and do edits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.01000	--	User defined
ba08.mpr:	0.01000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.01000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.01000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.01000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.01000	0.0%	Copied from ba11.mpr

QPIPBMTR   Quebec parental insurance plan maternity weeks benefit rate - basic plan

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.70000	--	Quebec Parental Insurance Plan
ba07.mpr:	0.70000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.70000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.70000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.70000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.70000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.70000	0.0%	Copied from ba11.mpr

QPIPBMTW   Quebec parental insurance plan maximum maternity weeks - basic plan

DESCRIPTION

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.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	18	--	Quebec Parental Insurance Plan
ba07.mpr:	18	--	Copied from ba06.mpr
ba08.mpr:	18	--	Copied from ba07.mpr
ba09.mpr:	18	--	Copied from ba08.mpr

```
 ba10.mpr:    18              --     Copied from ba09.mpr
 ba11.mpr:    18              --     Copied from ba10.mpr
 ba12.mpr:    18              --     Copied from ba11.mpr
```

QPIPBPRR1   Quebec parental insurance plan parental initial weeks benefit rate - basic plan

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the 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.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00000         --     Not in effect
 ba92.mpr:    0.00000         --     Not in effect
 ba93.mpr:    0.00000         --     Not in effect
 ba94.mpr:    0.00000         --     Not in effect
 ba95.mpr:    0.00000         --     Not in effect
 ba96.mpr:    0.00000         --     Not in effect
 ba97.mpr:    0.00000         --     Not in effect
 ba98.mpr:    0.00000         --     Not in effect
 ba99.mpr:    0.00000         --     Not in effect
 ba00.mpr:    0.00000         --     Not in effect
 ba01.mpr:    0.00000         --     Not in effect
 ba02.mpr:    0.00000         --     Not in effect
 ba03.mpr:    0.00000         --     Not in effect
 ba04.mpr:    0.00000         --     Not in effect
 ba05.mpr:    0.00000         --     Not in effect
```

```
   ba06.mpr:      0.70000        --    Quebec Parental Insurance
                                       Plan
   ba07.mpr:      0.70000       0.0%   Copied from ba06.mpr
   ba08.mpr:      0.70000       0.0%   Copied from ba07.mpr
   ba09.mpr:      0.70000       0.0%   Copied from ba08.mpr
   ba10.mpr:      0.70000       0.0%   Copied from ba09.mpr
   ba11.mpr:      0.70000       0.0%   Copied from ba10.mpr
   ba12.mpr:      0.70000       0.0%   Copied from ba11.mpr
```

QPIPBPRR2   Quebec parental insurance plan parental additional weeks benefit rate - basic plan

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the 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.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect

```
ba01.mpr:     0.00000        --    Not in effect
ba02.mpr:     0.00000        --    Not in effect
ba03.mpr:     0.00000        --    Not in effect
ba04.mpr:     0.00000        --    Not in effect
ba05.mpr:     0.00000        --    Not in effect
ba06.mpr:     0.55000        --    Quebec Parental Insurance
                            Plan
ba07.mpr:     0.55000       0.0%   Copied from ba06.mpr
ba08.mpr:     0.55000       0.0%   Copied from ba07.mpr
ba09.mpr:     0.55000       0.0%   Copied from ba08.mpr
ba10.mpr:     0.55000       0.0%   Copied from ba09.mpr
ba11.mpr:     0.55000       0.0%   Copied from ba10.mpr
ba12.mpr:     0.55000       0.0%   Copied from ba11.mpr
```

QPIPBPRW1 Quebec parental insurance plan maximum parental initial weeks - basic plan

DESCRIPTION

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.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect

```
ba96.mpr:     0              --    Not in effect
ba97.mpr:     0              --    Not in effect
ba98.mpr:     0              --    Not in effect
ba99.mpr:     0              --    Not in effect
ba00.mpr:     0              --    Not in effect
ba01.mpr:     0              --    Not in effect
ba02.mpr:     0              --    Not in effect
ba03.mpr:     0              --    Not in effect
ba04.mpr:     0              --    Not in effect
ba05.mpr:     0              --    Not in effect
ba06.mpr:     7              --    Quebec Parental Insurance
                      Plan
ba07.mpr:     7              --    Copied from ba06.mpr
ba08.mpr:     7              --    Copied from ba07.mpr
ba09.mpr:     7              --    Copied from ba08.mpr
ba10.mpr:     7              --    Copied from ba09.mpr
ba11.mpr:     7              --    Copied from ba10.mpr
ba12.mpr:     7              --    Copied from ba11.mpr
```

QPIPBPRW2 Quebec parental insurance plan maximum parental additional weeks - basic plan

DESCRIPTION

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.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	25	--	Quebec Parental Insurance Plan
ba07.mpr:	25	--	Copied from ba06.mpr
ba08.mpr:	25	--	Copied from ba07.mpr
ba09.mpr:	25	--	Copied from ba08.mpr
ba10.mpr:	25	--	Copied from ba09.mpr
ba11.mpr:	25	--	Copied from ba10.mpr
ba12.mpr:	25	--	Copied from ba11.mpr

QPIPBPTR   Quebec parental insurance plan paternity benefit rate - basic plan

DESCRIPTION

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

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.70000	--	Quebec Parental Insurance Plan
ba07.mpr:	0.70000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.70000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.70000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.70000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.70000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.70000	0.0%	Copied from ba11.mpr

DESCRIPTION

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.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	5	--	Quebec Parental Insurance Plan
ba07.mpr:	5	--	Copied from ba06.mpr
ba08.mpr:	5	--	Copied from ba07.mpr
ba09.mpr:	5	--	Copied from ba08.mpr

```
ba10.mpr:     5                 --    Copied from ba09.mpr
ba11.mpr:     5                 --    Copied from ba10.mpr
ba12.mpr:     5                 --    Copied from ba11.mpr
```

QPIPEADJ   Quebec parental insurance plan earnings adjustment

DESCRIPTION

This parameter allows users to adjust earnings for the Quebec Parental Insurance Plan (QPIP). As QPIP is modeled in the SPSM using employment insurance variables, the eligible earnings may be too low as the maximum eligible earnings under the EI program, UIERNMAX, may be less than the maximum eligible earnings under QPIP (QPIPEMAX).

For people whose weekly earnings (ucern) were already at the maximal level under EI, their weekly earnings will be replaced by those calculating using this interpolated lookup parameter.

For example, in 2006 the maximum insurable earnings under EI was $750 per week (or $39,000 annually) but the maximum under QPIP was $1,096.15 (or $57,000 annually). The maximum value of ucern will be $750. So if the parameter is set as:

```
QPIPEADJ        2
    0.00000      750  (0.000)
    1.00000      750  (0.000)
```

then the weekly earnings used for QPIP for people with ucern= $750 will always be $750. However, if instead it was set as:

```
QPIPEADJ        2
    0.00000      750 (346.000)
    1.00000     1096 (346.000)
```

then the earnings would be spread out between $750 ($39, 000 annually) and $1,096 ($57,000 annually). Different distributions are possible using this parameter.

See QPIPFLAG for more information about QPIP.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Source

```
 ba91.mpr:    2              [Rows]   User
    0.00000      750   (0.000)
    1.00000      750   (0.000)
 ba92.mpr:                  [Same]   User
 ba93.mpr:                  [Same]   User
 ba94.mpr:                  [Same]   User
 ba95.mpr:                  [Same]   User
 ba96.mpr:                  [Same]   User
 ba97.mpr:                  [Same]   User
 ba98.mpr:                  [Same]   User
 ba99.mpr:                  [Same]   User
 ba00.mpr:                  [Same]   User
 ba01.mpr:                  [Same]   User
 ba02.mpr:                  [Same]   User
 ba03.mpr:                  [Same]   User
 ba04.mpr:                  [Same]   User
 ba05.mpr:                  [Same]   User
 ba06.mpr:                  [Same]   User
 ba07.mpr:                  [Same]   Copied from ba06.mpr
 ba08.mpr:                  [Same]   Copied from ba07.mpr
 ba09.mpr:                  [Same]   Copied from ba08.mpr
 ba10.mpr:                  [Same]   Copied from ba09.mpr
 ba11.mpr:                  [Same]   Copied from ba10.mpr
 ba12.mpr:                  [Same]   Copied from ba11.mpr
```

QPIPEMAX   Quebec parental insurance plan maximum insurable earnings

DESCRIPTION

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.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	57000.00	--	Quebec Parental Insurance Plan
ba07.mpr:	59000.00	3.5%	TP-1015.G-V (2007-01)
ba08.mpr:	60194.69	2.0%	Grown from ba07.mpr using CPIQU=1.020249
ba09.mpr:	61435.36	2.1%	Grown from ba08.mpr using CPIQU=1.020611
ba10.mpr:	62675.99	2.0%	Grown from ba09.mpr using CPIQU=1.020194
ba11.mpr:	63916.66	2.0%	Grown from ba10.mpr using CPIQU=1.019795
ba12.mpr:	65203.24	2.0%	Grown from ba11.mpr using CPIQU=1.020129

DESCRIPTION

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.

CROSS REFERENCE

Function	Description
txinet	Compute net income
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	2000.00	--	Quebec Parental Insurance Plan

```
ba07.mpr:     2000.00     0.0%   TP-1015.G-V (2007-01)
ba08.mpr:     2000.00     0.0%   Grown from ba07.mpr using
                          NONE=1.0000
ba09.mpr:     2000.00     0.0%   Grown from ba08.mpr using
                          NONE=1.0000
ba10.mpr:     2000.00     0.0%   Grown from ba09.mpr using
                          NONE=1.0000
ba11.mpr:     2000.00     0.0%   Grown from ba10.mpr using
                          NONE=1.0000
ba12.mpr:     2000.00     0.0%   Grown from ba11.mpr using
                          NONE=1.0000
```

QPIPF   Quebec parental insurance plan contribution rate for paid workers

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txinet   Compute net income
txqinet   Compute net income (Quebec)

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00000      --     Not in effect
ba92.mpr:     0.00000      --     Not in effect
ba93.mpr:     0.00000      --     Not in effect
ba94.mpr:     0.00000      --     Not in effect
ba95.mpr:     0.00000      --     Not in effect
ba96.mpr:     0.00000      --     Not in effect
ba97.mpr:     0.00000      --     Not in effect
ba98.mpr:     0.00000      --     Not in effect
```

```
ba99.mpr:     0.00000       --     Not in effect
ba00.mpr:     0.00000       --     Not in effect
ba01.mpr:     0.00000       --     Not in effect
ba02.mpr:     0.00000       --     Not in effect
ba03.mpr:     0.00000       --     Not in effect
ba04.mpr:     0.00000       --     Not in effect
ba05.mpr:     0.00000       --     Not in effect
ba06.mpr:     0.00416       --     Quebec Parental Insurance
                            Plan
ba07.mpr:     0.00416      0.0%    TP-1015.G-V (2007-01)
ba08.mpr:     0.00416      0.0%    Copied from ba07.mpr
ba09.mpr:     0.00416      0.0%    Copied from ba08.mpr
ba10.mpr:     0.00416      0.0%    Copied from ba09.mpr
ba11.mpr:     0.00416      0.0%    Copied from ba10.mpr
ba12.mpr:     0.00416      0.0%    Copied from ba11.mpr
```

QPIPFLAG   Quebec parental insurance plan activation flag

DESCRIPTION

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 SPSD 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 QPIPEMIN. 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 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 QPIPBMTW payable at a rate of QPIPBMTR, and the maximum number of paternity weeks is QPIPBPTW payable at a rate of QPIPBPTR. Parental benefits are split into two phases under the basic plan. In the first phase, the maximum number of parental weeks is QPIPBPRW1 payable at a rate of QPIPBPRR1 and in the second phase, the maximum number of parental weeks is QPIPBPRW2 payable at a rate of QPIPBPRR2.

Special Plan:

Under the special plan, the maximum number of maternity weeks is QPIPSMTW payable at a rate of QPIPSMTR, and the maximum number of paternity weeks is QPIPSPTW payable at a rate of QPIPSPTR. The maximum number of parental weeks is QPIPSPRW payable at a 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 imqpipcwk 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, imictot 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 (imqqpiptc).

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

CROSS REFERENCE

Function	Description
txinet	Compute net income
txqinet	Compute net income (Quebec)
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	1	--	Quebec Parental Insurance Plan
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr

```
ba10.mpr:    1              --     Copied from ba09.mpr
ba11.mpr:    1              --     Copied from ba10.mpr
ba12.mpr:    1              --     Copied from ba11.mpr
```

QPIPFSE   Quebec parental insurance plan contribution rate for self-employed

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txinet	Compute net income
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect

```
ba01.mpr:      0.00000          --    Not in effect
ba02.mpr:      0.00000          --    Not in effect
ba03.mpr:      0.00000          --    Not in effect
ba04.mpr:      0.00000          --    Not in effect
ba05.mpr:      0.00000          --    Not in effect
ba06.mpr:      0.00750          --    Quebec Parental Insurance
                                      Plan
ba07.mpr:      0.00750        0.0%    Quebec Parental Insurance
                                      Plan (2007-01)
ba08.mpr:      0.00750        0.0%    Copied from ba07.mpr
ba09.mpr:      0.00750        0.0%    Copied from ba08.mpr
ba10.mpr:      0.00750        0.0%    Copied from ba09.mpr
ba11.mpr:      0.00750        0.0%    Copied from ba10.mpr
ba12.mpr:      0.00750        0.0%    Copied from ba11.mpr
```

```
ba01.mpr:      0.00000        --     Not in effect
ba02.mpr:      0.00000        --     Not in effect
ba03.mpr:      0.00000        --     Not in effect
ba04.mpr:      0.00000        --     Not in effect
ba05.mpr:      0.00000        --     Not in effect
ba06.mpr:      0.75000        --     Quebec Parental Insurance
                            Plan
ba07.mpr:      0.75000       0.0%    Copied from ba06.mpr
ba08.mpr:      0.75000       0.0%    Copied from ba07.mpr
ba09.mpr:      0.75000       0.0%    Copied from ba08.mpr
ba10.mpr:      0.75000       0.0%    Copied from ba09.mpr
ba11.mpr:      0.75000       0.0%    Copied from ba10.mpr
ba12.mpr:      0.75000       0.0%    Copied from ba11.mpr
```

QPIPSMTW   Quebec parental insurance plan maximum maternity weeks - special plan

DESCRIPTION

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.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0                --     Not in effect
ba92.mpr:      0                --     Not in effect
ba93.mpr:      0                --     Not in effect
ba94.mpr:      0                --     Not in effect
ba95.mpr:      0                --     Not in effect
ba96.mpr:      0                --     Not in effect
```

```
ba97.mpr:    0              --    Not in effect
ba98.mpr:    0              --    Not in effect
ba99.mpr:    0              --    Not in effect
ba00.mpr:    0              --    Not in effect
ba01.mpr:    0              --    Not in effect
ba02.mpr:    0              --    Not in effect
ba03.mpr:    0              --    Not in effect
ba04.mpr:    0              --    Not in effect
ba05.mpr:    0              --    Not in effect
ba06.mpr:    15             --    Quebec Parental Insurance
                         Plan
ba07.mpr:    15             --    Copied from ba06.mpr
ba08.mpr:    15             --    Copied from ba07.mpr
ba09.mpr:    15             --    Copied from ba08.mpr
ba10.mpr:    15             --    Copied from ba09.mpr
ba11.mpr:    15             --    Copied from ba10.mpr
ba12.mpr:    15             --    Copied from ba11.mpr
```

QPIPSPRR   Quebec parental insurance plan parental benefit rate - special plan

DESCRIPTION

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

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect

```
ba93.mpr:      0.00000      --    Not in effect
ba94.mpr:      0.00000      --    Not in effect
ba95.mpr:      0.00000      --    Not in effect
ba96.mpr:      0.00000      --    Not in effect
ba97.mpr:      0.00000      --    Not in effect
ba98.mpr:      0.00000      --    Not in effect
ba99.mpr:      0.00000      --    Not in effect
ba00.mpr:      0.00000      --    Not in effect
ba01.mpr:      0.00000      --    Not in effect
ba02.mpr:      0.00000      --    Not in effect
ba03.mpr:      0.00000      --    Not in effect
ba04.mpr:      0.00000      --    Not in effect
ba05.mpr:      0.00000      --    Not in effect
ba06.mpr:      0.75000      --    Quebec Parental Insurance
                           Plan
ba07.mpr:      0.75000    0.0%    Copied from ba06.mpr
ba08.mpr:      0.75000    0.0%    Copied from ba07.mpr
ba09.mpr:      0.75000    0.0%    Copied from ba08.mpr
ba10.mpr:      0.75000    0.0%    Copied from ba09.mpr
ba11.mpr:      0.75000    0.0%    Copied from ba10.mpr
ba12.mpr:      0.75000    0.0%    Copied from ba11.mpr
```

QPIPSPRW   Quebec parental insurance plan maximum parental weeks - special plan

DESCRIPTION

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.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	25	--	Quebec Parental Insurance Plan
ba07.mpr:	25	--	Copied from ba06.mpr
ba08.mpr:	25	--	Copied from ba07.mpr
ba09.mpr:	25	--	Copied from ba08.mpr
ba10.mpr:	25	--	Copied from ba09.mpr
ba11.mpr:	25	--	Copied from ba10.mpr
ba12.mpr:	25	--	Copied from ba11.mpr

QPIPSPTR   Quebec parental insurance plan paternity benefit rate - special plan

DESCRIPTION

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

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.75000	--	Quebec Parental Insurance Plan
ba07.mpr:	0.75000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.75000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.75000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.75000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.75000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.75000	0.0%	Copied from ba11.mpr

QPIPSPTW   Quebec parental insurance plan maximum paternity weeks - special plan

DESCRIPTION

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.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	3	--	Quebec Parental Insurance Plan
ba07.mpr:	3	--	Copied from ba06.mpr
ba08.mpr:	3	--	Copied from ba07.mpr
ba09.mpr:	3	--	Copied from ba08.mpr

```
ba10.mpr:    3              --     Copied from ba09.mpr
ba11.mpr:    3              --     Copied from ba10.mpr
ba12.mpr:    3              --     Copied from ba11.mpr
```

QPIPTU   Quebec parental insurance plan option take up

DESCRIPTION

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.

Preliminary data on the take up of plan options reveals that 75% of paid workers opted for
the basic plan. Currently, as the model only provides QPIP benefits to paid workers, the take
up has been set to 75%. Users may supply a different take-up rate. See QPIPFLAG for more
information.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0.00000          --     Not in effect
ba92.mpr:    0.00000          --     Not in effect
ba93.mpr:    0.00000          --     Not in effect
ba94.mpr:    0.00000          --     Not in effect
ba95.mpr:    0.00000          --     Not in effect
ba96.mpr:    0.00000          --     Not in effect
ba97.mpr:    0.00000          --     Not in effect
ba98.mpr:    0.00000          --     Not in effect
ba99.mpr:    0.00000          --     Not in effect
ba00.mpr:    0.00000          --     Not in effect
```

```
ba01.mpr:    0.00000       --     Not in effect
ba02.mpr:    0.00000       --     Not in effect
ba03.mpr:    0.00000       --     Not in effect
ba04.mpr:    0.00000       --     Not in effect
ba05.mpr:    0.00000       --     Not in effect
ba06.mpr:    0.75000       --     Premier bilan du régime
                              québécois d'assurance parentale
ba07.mpr:    0.75000      0.0%    Copied from ba06.mpr
ba08.mpr:    0.75000      0.0%    Copied from ba07.mpr
ba09.mpr:    0.75000      0.0%    Copied from ba08.mpr
ba10.mpr:    0.75000      0.0%    Copied from ba09.mpr
ba11.mpr:    0.75000      0.0%    Copied from ba10.mpr
ba12.mpr:    0.75000      0.0%    Copied from ba11.mpr
```

QPSXM — Quebec post-secondary exemption/amount

DESCRIPTION

This parameter contains the amount per completed full-time term (up to a maximum of 2) that parents whose dependents are enrolled in vocational training at the postsecondary studies may claim as part of their tax credits respecting dependents. This amount is used to increase the dependent child tax credits (imqdctc) with respect to expenses on post-secondary studies. The total value of the dependent tax credit is multiplied by QNTCR.

When QTPCFLG is set to one, parents in Quebec can no longer get a dependent tax credit for their children 18 or over who attend post-secondary school full-time. Instead, children can transfer unused tax credits to their parents. Students who were in school for two terms can transfer up to QESSNEEDS of credits which they don't use. Students who were in school for one term can transfer a maximum of QESSNEEDS minus QPSXM.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1545.00	--	Quebec Income Tax 1991 – Attachment A(A) & Line 367
ba92.mpr:	1615.00	4.5%	Quebec Income Tax 1992 – Attachment A(A) & Line 367
ba93.mpr:	1650.00	2.2%	Quebec Income Tax 1993 – Attachment A(A) & Line 367
ba94.mpr:	1650.00	0.0%	Quebec Income Tax 1994 – Attachment A(A) & Line 367
ba95.mpr:	1650.00	0.0%	Quebec Income Tax 1995 – Attachment A(A) & Line 367
ba96.mpr:	1650.00	0.0%	Quebec Income Tax 1996 – Attachment A(A) & Line 367
ba97.mpr:	1650.00	0.0%	Quebec Income Tax 1997 – Attachment A(A) & Line 367
ba98.mpr:	1650.00	0.0%	Quebec Income Tax 1998 – Schedule A(A) & Line 367
ba99.mpr:	1650.00	0.0%	Quebec Income Tax 1999 – Schedule A(A) & Line 367
ba00.mpr:	1650.00	0.0%	Quebec Income Tax 2000 – Schedule A(A) & Line 367
ba01.mpr:	1650.00	0.0%	Quebec Income Tax 2001 – Schedule A(A) & Line 367
ba02.mpr:	1695.00	2.7%	Quebec Income Tax 2002 – Schedule A(A) & Line 367
ba03.mpr:	1720.00	1.5%	Quebec Income Tax 2003 – Schedule A(A) & Line 367
ba04.mpr:	1755.00	2.0%	Quebec Income Tax 2004 – Schedule A(A) & Line 367
ba05.mpr:	1780.00	1.4%	Quebec Income Tax 2005 – Schedule A(A) & Line 367
ba06.mpr:	1825.00	2.5%	Quebec Income Tax 2006 – Schedule A(A) & Line 367
ba07.mpr:	1860.00	1.9%	Form TP-1015.3-V 2007-01
ba08.mpr:	1897.66	2.0%	Grown from ba07.mpr using CPIQU=1.020249
ba09.mpr:	1936.77	2.1%	Grown from ba08.mpr using CPIQU=1.020611
ba10.mpr:	1975.88	2.0%	Grown from ba09.mpr using CPIQU=1.020194

```
ba11.mpr:     2014.99      2.0%   Grown from ba10.mpr using
                                  CPIQU=1.019795
ba12.mpr:     2055.55      2.0%   Grown from ba11.mpr using
                                  CPIQU=1.020129
```

QPSXMINC   Quebec income ratio for post-secondary exemption/amount

DESCRIPTION

When calculating the credit for full-time students under the age of 18, the amount of the
credit (QPSXM per term) is reduced by this proportion of the student's net income.

CROSS REFERENCE

Function   **Description**

txqhstr   Compute family-related deductions or credits (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     1.00            --    Quebec Income Tax 1991 –
                                  Schedule A(A) & Line 367
 ba92.mpr:     1.00          0.0%   Quebec Income Tax 1992 –
                                  Schedule A(A) & Line 367
 ba93.mpr:     1.00          0.0%   Quebec Income Tax 1993 –
                                  Schedule A(A) & Line 367
 ba94.mpr:     1.00          0.0%   Quebec Income Tax 1994 –
                                  Schedule A(A) & Line 367
 ba95.mpr:     1.00          0.0%   Quebec Income Tax 1995 –
                                  Schedule A(A) & Line 367
 ba96.mpr:     1.00          0.0%   Quebec Income Tax 1996 –
                                  Schedule A(A) & Line 367
 ba97.mpr:     1.00          0.0%   Quebec Income Tax 1997 –
                                  Schedule A(A) & Line 367
 ba98.mpr:     1.00          0.0%   Quebec Income Tax 1998 –
                                  Schedule A(A) & Line 367
```

```
ba99.mpr:    1.00        0.0%   Quebec Income Tax 1999 -
                                Schedule A(A) & Line 367
ba00.mpr:    1.00        0.0%   Quebec Income Tax 2000 -
                                Schedule A(A) & Line 367
ba01.mpr:    1.00        0.0%   Quebec Income Tax 2001 -
                                Schedule A(A) & Line 367
ba02.mpr:    1.00        0.0%   Quebec Income Tax 2002 -
                                Schedule A(A) & Line 367
ba03.mpr:    1.00        0.0%   Quebec Income Tax 2003 -
                                Schedule A(A) & Line 367
ba04.mpr:    1.00        0.0%   Quebec Income Tax 2004 -
                                Schedule A(A) & Line 367
ba05.mpr:    1.00        0.0%   Quebec Income Tax 2005 -
                                Schedule A(A) & Line 367
ba06.mpr:    1.00        0.0%   Quebec Income Tax 2006 -
                                Schedule A(A) & Line 367
ba07.mpr:    0.80      -20.0%   Quebec Budget 2007 (Feb)
                                section A1.2.2
ba08.mpr:    0.80        0.0%   Copied from ba07.mpr
ba09.mpr:    0.80        0.0%   Copied from ba08.mpr
ba10.mpr:    0.80        0.0%   Copied from ba09.mpr
ba11.mpr:    0.80        0.0%   Copied from ba10.mpr
ba12.mpr:    0.80        0.0%   Copied from ba11.mpr
```

QPTC Quebec political contribution table [total donations,donation allowed]

DESCRIPTION

This parameter is the proportion of total Quebec political contributions that can be claimed as a political contribution tax credit when QPCOPT is set to 1.

Note that the database variable idprvpol is currently always zero in Quebec. This is due to the fact that it is imputed from the Greenbook which does not contain Quebec provincial data. These parameters will therefore have no effect unless users overwrite the variable using the database reference facility.

See also: QPCTR, QPTCBEN, QPCOPT

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.50000	--	Quebec Income Tax, 1991
ba92.mpr:	0.50000	0.0%	Quebec Income Tax, 1992
ba93.mpr:	0.50000	0.0%	Quebec Income Tax 1993 – Line 414
ba94.mpr:	0.50000	0.0%	Quebec Income Tax 1994 – Line 414
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.75000	--	Quebec Income Tax 2001 – Work Chart & Line 414
ba02.mpr:	0.75000	0.0%	Quebec Income Tax 2002 – Work Chart & Line 414
ba03.mpr:	0.75000	0.0%	Quebec Income Tax 2003 – Work Chart & Line 414
ba04.mpr:	0.75000	0.0%	Quebec Income Tax 2004 – Work Chart & Line 414
ba05.mpr:	0.75000	0.0%	Quebec Income Tax 2005 – Work Chart & Line 414
ba06.mpr:	0.75000	0.0%	Quebec Income Tax 2006 – Work Chart & Line 414
ba07.mpr:	0.75000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.75000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.75000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.75000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.75000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.75000	0.0%	Copied from ba11.mpr

QPTCBEN   Maximum Quebec political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Quebec Political Tax Credit..

Note that the database variable idprvpol is currently always zero in Quebec. This is due to the fact that it is imputed from the Greenbook which does not contain Quebec provincial data. These parameters will therefore have no effect unless users overwrite the variable using the database reference facility.

See also: QPTC, QPCOPT, QPCTR

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	140.00	--	Quebec Income Tax, 1991
ba92.mpr:	140.00	0.0%	Quebec Income Tax, 1992
ba93.mpr:	140.00	0.0%	Quebec Income Tax 1993 – Line 414
ba94.mpr:	140.00	0.0%	Quebec Income Tax 1994 – Line 414
ba95.mpr:	250.00	78.6%	Quebec Income Tax 1995 – Line 414
ba96.mpr:	250.00	0.0%	Quebec Income Tax 1996 – Line 414
ba97.mpr:	250.00	0.0%	Quebec Income Tax 1997 – Line 414
ba98.mpr:	250.00	0.0%	Quebec Income Tax 1998 – Work Chart & Line 414

```
ba99.mpr:      250.00        0.0%   Quebec Income Tax 1999 –
                                    Work Chart & Line 414
ba00.mpr:      250.00        0.0%   Quebec Income Tax 2000 –
                                    Work Chart & Line 414
ba01.mpr:      300.00       20.0%   Quebec Income Tax 2001 –
                                    Work Chart & Line 414
ba02.mpr:      300.00        0.0%   Quebec Income Tax 2002 –
                                    Work Chart & Line 414
ba03.mpr:      300.00        0.0%   Quebec Income Tax 2003 –
                                    Work Chart & Line 414
ba04.mpr:      300.00        0.0%   Quebec Income Tax 2004 –
                                    Work Chart & Line 414
ba05.mpr:      300.00        0.0%   Quebec Income Tax 2005 –
                                    Work Chart & Line 414
ba06.mpr:      300.00        0.0%   Quebec Income Tax 2006 –
                                    Work Chart & Line 414
ba07.mpr:      300.00        0.0%   Grown from ba06.mpr using
                                    NONE=1.0000
ba08.mpr:      300.00        0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:      300.00        0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      300.00        0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      300.00        0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      300.00        0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

QPTRGISB   Quebec property tax rebate GIS bonus

DESCRIPTION

This amount is used to increase the property tax refund (imqptr) for Quebec Provincial Income Tax.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	100.00	--	Quebec Income Tax 1991 – Attachment B(E) Line 575
ba92.mpr:	100.00	0.0%	Quebec Income Tax 1992 – Attachment B(E) Line 575
ba93.mpr:	0.00	--	Dropped in 1993 – Quebec Budget, 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using DEFAULT=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using DEFAULT=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using DEFAULT=1.0000

QPTRMTP   Quebec property tax minimum tax per person

DESCRIPTION

This amount is used to decrease the property tax refund (imqptr) for Quebec Provincial Income Tax.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 270.00   --   Quebec Income Tax 1991 –
                                    Attachment B(E) Line 567
 ba92.mpr: 280.00   3.7%   Quebec Income Tax 1992 –
                                    Attachment B(E) Line 567
 ba93.mpr: 430.00   53.6%   Quebec Income Tax 1993 –
                                    Attachment B(E) & Line 567
 ba94.mpr: 430.00   0.0%   Quebec Income Tax 1994 –
                                    Attachment B(D) & Line 567
 ba95.mpr: 430.00   0.0%   Quebec Income Tax 1995 –
                                    Attachment B(D) & Line 567
 ba96.mpr: 430.00   0.0%   Quebec Income Tax 1996 –
                                    Attachment B(D) & Line 567
 ba97.mpr: 430.00   0.0%   Quebec Income Tax 1997 –
                                    Attachment B(D) & Line 567
 ba98.mpr: 430.00   0.0%   Quebec Income Tax 1998 –
                                    Attachment B(E) & Line 460
 ba99.mpr: 430.00   0.0%   Quebec Income Tax 1999 –
                                    Schedule B
 ba00.mpr: 430.00   0.0%   Quebec Income Tax 2000 –
                                    Schedule B
 ba01.mpr: 430.00   0.0%   Quebec Income Tax 2001 –
                                    Schedule B
 ba02.mpr: 440.00   2.3%   Quebec Income Tax 2002 –
                                    Schedule B(E)
 ba03.mpr: 445.00   1.1%   Quebec Income Tax 2003 –
                                    Schedule B(F)
 ba04.mpr: 455.00   2.2%   Quebec Income Tax 2004 –
                                    Schedule B(F)

ba05.mpr:	460.00	1.1%	Quebec Income Tax 2005 – Schedule B(E)
ba06.mpr:	470.00	2.2%	Quebec Income Tax 2006 – Schedule B(E)
ba07.mpr:	480.00	2.1%	Quebec Ministry of Finance
ba08.mpr:	489.72	2.0%	Grown from ba07.mpr using CPIQU=1.020249
ba09.mpr:	499.81	2.1%	Grown from ba08.mpr using CPIQU=1.020611
ba10.mpr:	509.90	2.0%	Grown from ba09.mpr using CPIQU=1.020194
ba11.mpr:	519.99	2.0%	Grown from ba10.mpr using CPIQU=1.019795
ba12.mpr:	530.46	2.0%	Grown from ba11.mpr using CPIQU=1.020129

QPTRMTR   Quebec property tax maximum tax for reduction

DESCRIPTION

This amount is used to calculate the Quebec property tax refund (imqptr) for Quebec Provincial Income Tax.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1205.00	--	Quebec Income Tax 1991 – Attachment B(E) Line 568
ba92.mpr:	1260.00	4.6%	Quebec Income Tax 1992 – Attachment B(E) Line 568

```
ba93.mpr:      1285.00      2.0%   Quebec Income Tax 1993 -
                                   Attachment B(E) & Line 568
ba94.mpr:      1285.00      0.0%   Quebec Income Tax 1994 -
                                   Attachment B(D) & Line 568
ba95.mpr:      1285.00      0.0%   Quebec Income Tax 1995 -
                                   Attachment B(D) & Line 568
ba96.mpr:      1285.00      0.0%   Quebec Income Tax 1996 -
                                   Attachment B(D) & Line 568
ba97.mpr:      1285.00      0.0%   Quebec Income Tax 1997 -
                                   Attachment B(D) & Line 568
ba98.mpr:      1285.00      0.0%   Quebec Income Tax 1998 -
                                   Attachment B(E) & Line 460
ba99.mpr:      1285.00      0.0%   Quebec Income Tax 1999 -
                                   Schedule B
ba00.mpr:      1285.00      0.0%   Quebec Income Tax 2000 -
                                   Schedule B
ba01.mpr:      1285.00      0.0%   Quebec Income Tax 2001 -
                                   Schedule B
ba02.mpr:      1320.00      2.7%   Quebec Income Tax 2002 -
                                   Schedule B(E)
ba03.mpr:      1340.00      1.5%   Quebec Income Tax 2003 -
                                   Schedule B(F)
ba04.mpr:      1365.00      1.9%   Quebec Income Tax 2004 -
                                   Schedule B(F)
ba05.mpr:      1385.00      1.5%   Quebec Income Tax 2005 -
                                   Schedule B(E)
ba06.mpr:      1420.00      2.5%   Quebec Income Tax 2006 -
                                   Schedule B(E)
ba07.mpr:      1450.00      2.1%   Quebec Ministry of Finance
ba08.mpr:      1479.36      2.0%   Grown from ba07.mpr using
                                   CPIQU=1.020249
ba09.mpr:      1509.85      2.1%   Grown from ba08.mpr using
                                   CPIQU=1.020611
ba10.mpr:      1540.34      2.0%   Grown from ba09.mpr using
                                   CPIQU=1.020194
ba11.mpr:      1570.83      2.0%   Grown from ba10.mpr using
                                   CPIQU=1.019795
ba12.mpr:      1602.45      2.0%   Grown from ba11.mpr using
                                   CPIQU=1.020129
```

DESCRIPTION

This rate calculates the fraction of the eligible income (imqei) used in the computation of the Quebec property tax refund (imqptr).

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.02000	--	Quebec Income Tax 1991 – Attachment B(E) Line 573
ba92.mpr:	0.02000	0.0%	Quebec Income Tax 1992 – Attachment B(E) Line 573
ba93.mpr:	0.03000	50.0%	Quebec Income Tax 1993 – Attachment B(E) & Line 573
ba94.mpr:	0.03000	0.0%	Quebec Income Tax 1994 – Attachment B(D) & Line 573
ba95.mpr:	0.03000	0.0%	Quebec Income Tax 1995 – Attachment B(D) & Line 573
ba96.mpr:	0.03000	0.0%	Quebec Income Tax 1996 – Attachment B(D) & Line 573
ba97.mpr:	0.03000	0.0%	Quebec Income Tax 1997 – Attachment B(D) & Line 573
ba98.mpr:	0.03000	0.0%	Quebec Income Tax 1998 – Attachment B(E) & Line 460
ba99.mpr:	0.03000	0.0%	Quebec Income Tax 1999 – Schedule B
ba00.mpr:	0.03000	0.0%	Quebec Income Tax 2000 – Schedule B

```
ba01.mpr:     0.03000       0.0%   Quebec Income Tax 2001 -
                                   Schedule B
ba02.mpr:     0.03000       0.0%   Quebec Income Tax 2002 -
                                   Schedule B(E)
ba03.mpr:     0.03000       0.0%   Quebec Income Tax 2003 -
                                   Schedule B(F)
ba04.mpr:     0.03000       0.0%   Quebec Income Tax 2004 -
                                   Schedule B(F)
ba05.mpr:     0.03000       0.0%   Quebec Income Tax 2005 -
                                   Schedule B(E)
ba06.mpr:     0.03000       0.0%   Quebec Income Tax 2006 -
                                   Schedule B(E)
ba07.mpr:     0.03000       0.0%   Copied from ba06.mpr
ba08.mpr:     0.03000       0.0%   Copied from ba07.mpr
ba09.mpr:     0.03000       0.0%   Copied from ba08.mpr
ba10.mpr:     0.03000       0.0%   Copied from ba09.mpr
ba11.mpr:     0.03000       0.0%   Copied from ba10.mpr
ba12.mpr:     0.03000       0.0%   Copied from ba11.mpr
```

QPTRTF   Quebec property tax fraction

DESCRIPTION

This fraction is used to calculate the Quebec property tax refundable amount (imqptr).

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.40000          --     Quebec Income Tax 1991 -
                                       Attachment B(E) Line 572
```

```
ba92.mpr:      0.40000       0.0%   Quebec Income Tax 1992 -
                                    Attachment B(E) Line 572
ba93.mpr:      0.40000       0.0%   Quebec Income Tax 1993 -
                                    Attachment B(E) & Line 572
ba94.mpr:      0.40000       0.0%   Quebec Income Tax 1994 -
                                    Attachment B(D) & Line 572
ba95.mpr:      0.40000       0.0%   Quebec Income Tax 1995 -
                                    Attachment B(D) & Line 572
ba96.mpr:      0.40000       0.0%   Quebec Income Tax 1996 -
                                    Attachment B(D) & Line 572
ba97.mpr:      0.40000       0.0%   Quebec Income Tax 1997 -
                                    Attachment B(D) & Line 572
ba98.mpr:      0.40000       0.0%   Quebec Income Tax 1998 -
                                    Attachment B(E) & Line 460
ba99.mpr:      0.40000       0.0%   Quebec Income Tax 1999 -
                                    Schedule B
ba00.mpr:      0.40000       0.0%   Quebec Income Tax 2000 -
                                    Schedule B
ba01.mpr:      0.40000       0.0%   Quebec Income Tax 2001 -
                                    Schedule B
ba02.mpr:      0.40000       0.0%   Quebec Income Tax 2002 -
                                    Schedule B(E)
ba03.mpr:      0.40000       0.0%   Quebec Income Tax 2003 -
                                    Schedule B(F)
ba04.mpr:      0.40000       0.0%   Quebec Income Tax 2004 -
                                    Schedule B(F)
ba05.mpr:      0.40000       0.0%   Quebec Income Tax 2005 -
                                    Schedule B(E)
ba06.mpr:      0.40000       0.0%   Quebec Income Tax 2006 -
                                    Schedule B(E)
ba07.mpr:      0.40000       0.0%   Copied from ba06.mpr
ba08.mpr:      0.40000       0.0%   Copied from ba07.mpr
ba09.mpr:      0.40000       0.0%   Copied from ba08.mpr
ba10.mpr:      0.40000       0.0%   Copied from ba09.mpr
ba11.mpr:      0.40000       0.0%   Copied from ba10.mpr
ba12.mpr:      0.40000       0.0%   Copied from ba11.mpr
```

QREPFAMI   Quebec repayment of UI/OAS benefits deduct from income flag

DESCRIPTION

When this parameter is set to 1, the repayment to federal social programs (imrepay) is
applied as a deduction from total income in the calculation of net income under the
simplified tax system (when QSFDED is set to 0). It is also applied to the calculation of
eligible family income for certain tax credits.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Quebec Income Tax 1998 – Line 222
ba99.mpr:	1	--	Quebec Income Tax 1999 – Line 217
ba00.mpr:	1	--	Quebec Income Tax 2000 – Line 217
ba01.mpr:	1	--	Quebec Income Tax 2001 – Line 217
ba02.mpr:	1	--	Quebec Income Tax 2002 – Line 217
ba03.mpr:	1	--	Quebec Income Tax 2003 – Line 250
ba04.mpr:	1	--	Quebec Income Tax 2004 – Line 250
ba05.mpr:	1	--	Quebec Income Tax 2005 – Line 250
ba06.mpr:	1	--	Quebec Income Tax 2006 – Line 250
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr

```
ba09.mpr:    1              --     Copied from ba08.mpr
ba10.mpr:    1              --     Copied from ba09.mpr
ba11.mpr:    1              --     Copied from ba10.mpr
ba12.mpr:    1              --     Copied from ba11.mpr
```

QREPNETFG Social program repayments reduce Quebec net income flag

DESCRIPTION

When set to 1, this parameter include the repayment to federal social programs, imrepay, as a deduction from total income. This deduction was first implemented in 1989.

CROSS REFERENCE

Function   **Description**

txqinet   Compute net income (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    1                  --     Quebec Income Tax 1991
 ba92.mpr:    1                  --     Quebec Income Tax 1992
 ba93.mpr:    1                  --     Quebec Income Tax 1993
 ba94.mpr:    1                  --     Quebec Income Tax 1994
 ba95.mpr:    1                  --     Quebec Income Tax 1995
 ba96.mpr:    1                  --     Quebec Income Tax 1996
 ba97.mpr:    1                  --     Quebec Income Tax 1997
 ba98.mpr:    1                  --     Quebec Income Tax 1998
 ba99.mpr:    1                  --     Quebec Income Tax 1999
 ba00.mpr:    1                  --     Quebec Income Tax 2000 -
                          Line 217
 ba01.mpr:    1                  --     Quebec Income Tax 2001 -
                          Line 217
 ba02.mpr:    1                  --     Quebec Income Tax 2002 -
                          Line 217
```

```
ba03.mpr:    1              --    Quebec Income Tax 2003 -
                                  Line 250
ba04.mpr:    1              --    Quebec Income Tax 2004 -
                                  Line 250
ba05.mpr:    1              --    Quebec Income Tax 2005 -
                                  Line 250
ba06.mpr:    1              --    Quebec Income Tax 2006 -
                                  Line 250
ba07.mpr:    1              --    Copied from ba06.mpr
ba08.mpr:    1              --    Copied from ba07.mpr
ba09.mpr:    1              --    Copied from ba08.mpr
ba10.mpr:    1              --    Copied from ba09.mpr
ba11.mpr:    1              --    Copied from ba10.mpr
ba12.mpr:    1              --    Copied from ba11.mpr
```

QRNCGFLG   Quebec Natural Caregivers Tax Credit activation flag

DESCRIPTION

The calculation of the Quebec Refundable Natural Caregivers Tax Credit (imqncgtc) is
activated by the flag QRNCGFLG. The refundable credit started in 2006. The credit is
granted to individuals who are also eligible for the federal caregivers tax credit and it is
assumed that only one person is cared for by each filer with the federal amount. The
maximum level of the credit is QRNCGTC. This new refundable credit will replace the
refundable tax credit for housing a parent (QHPTC) and the transfer of the unused portion of
the non-refundable tax credit respecting a severe and prolonged mental or physical
impairment. The value of the credit is added to imptc, refundable provincial tax credits.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	1	--	Quebec Income Tax 2006 – Line 462 & Schedule H
ba07.mpr:	1	--	Quebec Ministry of Finance
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

QRNCGTC   Quebec Natural Caregivers Tax Credit

DESCRIPTION

This is the maximum credit value for the Quebec Refundable Natural Caregivers Tax Credit (imqncgtc). The calculation is activated by the flag QRNCGFLG.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	1000.00	--	Quebec Income Tax 2006 - Line 462 & Schedule H
ba07.mpr:	1020.00	2.0%	Quebec Ministry of Finance
ba08.mpr:	1040.65	2.0%	Grown from ba07.mpr using CPIQU=1.020249
ba09.mpr:	1062.10	2.1%	Grown from ba08.mpr using CPIQU=1.020611
ba10.mpr:	1083.55	2.0%	Grown from ba09.mpr using CPIQU=1.020194
ba11.mpr:	1105.00	2.0%	Grown from ba10.mpr using CPIQU=1.019795
ba12.mpr:	1127.24	2.0%	Grown from ba11.mpr using CPIQU=1.020129

QRTRFLAG   Quebec real estate rebate activation flag

DESCRIPTION

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls whether or not the Quebec Real Estate Rebate is included in the Provincial Tax Credit (imptc). If set to a value of 1, the Quebec Real Estate Rebate is included, if set to 0, it is not.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1		-- Quebec Income Tax 1991 – Attachment B Part E
ba92.mpr:	1		-- Quebec Income Tax 1992 – Attachment B Part E
ba93.mpr:	1		-- Quebec Income Tax 1993 – Attachment B Part E
ba94.mpr:	1		-- Quebec Income Tax 1994 – Attachment B(D)
ba95.mpr:	1		-- Quebec Income Tax 1995 – Attachment B Part D
ba96.mpr:	1		-- Quebec Income Tax 1996 – Attachment B(D)
ba97.mpr:	1		-- Quebec Income Tax 1997 – Attachment B(D)
ba98.mpr:	1		-- Quebec Income Tax 1998 – Attachment B(E) & Line 460
ba99.mpr:	1		-- Quebec Income Tax 1999 – Schedule B
ba00.mpr:	1		-- Quebec Income Tax 2000 – Schedule B

```
ba01.mpr:    1                --    Quebec Income Tax 2001 -
                        Schedule B
ba02.mpr:    1                --    Quebec Income Tax 2002 -
                        Schedule B & Line 460
ba03.mpr:    1                --    Quebec Income Tax 2003 -
                        Schedule B & Line 460
ba04.mpr:    1                --    Quebec Income Tax 2004 -
                        Schedule B & Line 460
ba05.mpr:    1                --    Quebec Income Tax 2005 -
                        Schedule B & Line 460
ba06.mpr:    1                --    Quebec Income Tax 2006 -
                        Schedule B & Line 460
ba07.mpr:    1                --    Copied from ba06.mpr
ba08.mpr:    1                --    Copied from ba07.mpr
ba09.mpr:    1                --    Copied from ba08.mpr
ba10.mpr:    1                --    Copied from ba09.mpr
ba11.mpr:    1                --    Copied from ba10.mpr
ba12.mpr:    1                --    Copied from ba11.mpr
```

QSADED   Quebec deduction of social assistance benefits from net income flag

DESCRIPTION

This parameter denotes the application of social assistance benefits (imisa) in the calculation of taxable income for Quebec provincial taxes. When this parameter is assigned to 1, the social assistance benefits are added to the total deductions from net income (imqdedfn). Under the simplified tax system, when this parameter is assigned to 1, the social assistance benefits are deducted from net income in the calculation of taxable income. When this parameter is 0, the social assistance benefits are not deducted from net income (imqinet). This represents a change to the Quebec Income Tax forms in 1994 and 1998.

CROSS REFERENCE

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

QSFDED   Quebec Simplified Form - additional deductions for net income
calculation flag

DESCRIPTION

Beginning in 2003, the Quebec provincial income tax system will standardize net income
calculated under the simplified system with that calculated under the general tax system.
When this parameter is set to 0, net income determined under the general system will allow a

number of additional deductions, while the net income calculated under the simplified tax system will only include certain deductions, the remaining deductions being replaced by a flat amount as part of non-refundable credits. Setting this parameter to 1 provides the same deductions to be applied in both the general and simplified tax systems in the calculation of net income. The standardization of net income represents an improvement in the concept of family income used for tax credits and transfer programs.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	1	--	Quebec Income Tax 2003 – Lines 205 to 250
ba04.mpr:	1	--	Quebec Income Tax 2004 – Lines 205 to 250
ba05.mpr:	1	--	Quebec Income Tax 2005 – Lines 205 to 250
ba06.mpr:	1	--	Quebec Income Tax 2006 – Lines 205 to 250
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr

```
ba09.mpr:    1              --    Copied from ba08.mpr
ba10.mpr:    1              --    Copied from ba09.mpr
ba11.mpr:    1              --    Copied from ba10.mpr
ba12.mpr:    1              --    Copied from ba11.mpr
```

QSFDISFLAG Quebec Simplified Form Disability tax credit inclusion flag

DESCRIPTION

When this flag is turned on, people filling out the simplified tax form (imqsfflg = 1) can claim the amount for severe and prolonged mental or physical impairment (imqdistc).

 See QSFOPT for more information on the simplified tax form.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)
txqinet   Compute net income (Quebec)

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0              --    Not in effect
ba92.mpr:    0              --    Not in effect
ba93.mpr:    0              --    Not in effect
ba94.mpr:    0              --    Not in effect
ba95.mpr:    0              --    Not in effect
ba96.mpr:    0              --    Not in effect
ba97.mpr:    0              --    Not in effect
ba98.mpr:    0              --    Not in effect
ba99.mpr:    1              --    Quebec Income Tax 1999
ba00.mpr:    1              --    Quebec Income Tax 2000
ba01.mpr:    1              --    Quebec Income Tax 2001 -
                           Line 376 (Simplified)
```

```
       ba02.mpr:    1                --    Quebec Income Tax 2002 –
                                Line 376 (Simplified)
       ba03.mpr:    1                --    Quebec Income Tax 2003 –
                                Line 376 (Simplified)
       ba04.mpr:    1                --    Quebec Income Tax 2004 –
                                Line 376 (Simplified)
       ba05.mpr:    1                --    Not in effect
       ba06.mpr:    1                --    Not in effect
       ba07.mpr:    1                --    Copied from ba06.mpr
       ba08.mpr:    1                --    Copied from ba07.mpr
       ba09.mpr:    1                --    Copied from ba08.mpr
       ba10.mpr:    1                --    Copied from ba09.mpr
       ba11.mpr:    1                --    Copied from ba10.mpr
       ba12.mpr:    1                --    Copied from ba11.mpr
```

QSFMEDFLAG   Quebec Simplified Form medical expense tax credit inclusion flag

DESCRIPTION

This parameter determines whether or not the non-refundable tax credit for medical expenses can be used in the simplified tax form. Setting this parameter to 0 does not include the medical tax credit in the calculation of non-refundable tax credits under the simplified tax system. Setting this parameter to 1 allows the calculated amount for the medical expenses tax credit (imqmeda*QNTCR) to be applied in the simplified tax system, by adding it to the total non-refundable tax credit amount, imqtottc.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect

```
ba92.mpr:     0              --     Not in effect
ba93.mpr:     0              --     Not in effect
ba94.mpr:     0              --     Not in effect
ba95.mpr:     0              --     Not in effect
ba96.mpr:     0              --     Not in effect
ba97.mpr:     0              --     Not in effect
ba98.mpr:     0              --     Not in effect
ba99.mpr:     0              --     Not in effect
ba00.mpr:     0              --     Not in effect
ba01.mpr:     0              --     Not in effect
ba02.mpr:     0              --     Not in effect
ba03.mpr:     1              --     Quebec Income Tax 2003 -
                          Line 378 (Simplified)
ba04.mpr:     1              --     Quebec Income Tax 2004 -
                          Line 378 (Simplified)
ba05.mpr:     0              --     Not in effect
ba06.mpr:     0              --     Not in effect
ba07.mpr:     0              --     Copied from ba06.mpr
ba08.mpr:     0              --     Copied from ba07.mpr
ba09.mpr:     0              --     Copied from ba08.mpr
ba10.mpr:     0              --     Copied from ba09.mpr
ba11.mpr:     0              --     Copied from ba10.mpr
ba12.mpr:     0              --     Copied from ba11.mpr
```

QSFOPT   Quebec Simplified Form Option (1=general 2=simplified 3=optimized)

DESCRIPTION

This parameter controls whether or not the simplified tax form is used in Quebec. The
simplified tax program, which includes a flat tax credit, started in 1998. People were allowed
to decide whether it was in their benefit to fill out the simplified or general tax form. A
worksheet was provided in order to facilitate the choice.

The SPSM has implemented this tax system in the following way. When QSFOPT is set to
1, everyone in Quebec fills out the general tax form. This is the system which was in place
prior to 1998. If QSFOPT is set to 2, then everyone fills in the simplified tax form. And
when QSFOPT is set to 3, then an optimization procedure is run. In this scenario, an
approximation of the worksheet which was provided with the 1998 tax form is calculated
prior to the computation of taxes. People are assigned to either the general tax form (which
includes all deductions) or the simplified tax form (which includes few deduction but an
additional credit - QSFTC).   The variable imqsfflg notes which form was chosen.

A person can transfer all of their extra credits and deductions to their spouse when both
spouses fill out the simplified tax form. When using the general form, only a limited number
of deductions can be transferred. Because the worksheet does not take into account all the

inter-spouse complexities, the optimization procedure will tend to overstate taxes. While it is very accurate for single persons, it tends to maximize the individual's gain which is not necessarily the couple's gain. The model may therefore slightly overstate Quebec taxes.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Only option available in 1991
ba92.mpr:	1	--	Only option available in 1992
ba93.mpr:	1	--	Only option available in 1993
ba94.mpr:	1	--	Only option available in 1994
ba95.mpr:	1	--	Only option available in 1995
ba96.mpr:	1	--	Only option available in 1996
ba97.mpr:	1	--	Only option available in 1997
ba98.mpr:	3	--	Quebec Tax Form, 1998
ba99.mpr:	3	--	Quebec Income Tax 1999
ba00.mpr:	3	--	Quebec Income Tax 2000
ba01.mpr:	3	--	Quebec Income Tax 2001
ba02.mpr:	3	--	Quebec Income Tax 2002
ba03.mpr:	3	--	Quebec Income Tax 2003
ba04.mpr:	3	--	Quebec Income Tax 2004
ba05.mpr:	1	--	Quebec Income Tax 2005
ba06.mpr:	1	--	Quebec Income Tax 2006
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr

```
ba09.mpr:    1                 --    Copied from ba08.mpr
ba10.mpr:    1                 --    Copied from ba09.mpr
ba11.mpr:    1                 --    Copied from ba10.mpr
ba12.mpr:    1                 --    Copied from ba11.mpr
```

QSFSMXI Quebec simplified form spouse maximum income for work sheet

DESCRIPTION

This amount is used in the work sheet to determine which tax form in Quebec can be used (simplified or general) when QSFOPT = 3. When the spouse's income is less than this amount, the spouse's QSFTC can be included in the work sheet.

See QSFOPT for more information on the simplified tax form.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	6786.00	--	Quebec simplified form work sheet
ba99.mpr:	6786.00	0.0%	Quebec simplified form work sheet
ba00.mpr:	6832.00	0.7%	Quebec simplified form work sheet

```
ba01.mpr:    7202.00     5.4%    Quebec simplified form work
                                 sheet
ba02.mpr:    7575.00     5.2%    Quebec simplified form work
                                 sheet
ba03.mpr:    0.00         --     Not in effect - Spouse
                                 amount eliminated in 2003
ba04.mpr:    0.00         --     Not in effect
ba05.mpr:    0.00         --     Not in effect
ba06.mpr:    0.00         --     Not in effect
ba07.mpr:    0.00         --     Grown from ba06.mpr using
                                 DEFAULT=1.0000
ba08.mpr:    0.00         --     Grown from ba07.mpr using
                                 DEFAULT=1.0000
ba09.mpr:    0.00         --     Grown from ba08.mpr using
                                 DEFAULT=1.0000
ba10.mpr:    0.00         --     Grown from ba09.mpr using
                                 DEFAULT=1.0000
ba11.mpr:    0.00         --     Grown from ba10.mpr using
                                 DEFAULT=1.0000
ba12.mpr:    0.00         --     Grown from ba11.mpr using
                                 DEFAULT=1.0000
```

QSFTC   Quebec Simplified Form tax credit

DESCRIPTION

This is the value of the flat amount which people who filled the Simplified Tax System were allowed to add to their Basic Amount (QBXM). Only people who file a simplified tax form (imqsfflg = 1) get this amount. In a previous version of the model, it was entitled the low income credit.

See QSFOPT for more information on the simplified tax form.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	2350.00	--	Quebec Tax Form, 1998
ba99.mpr:	2430.00	3.4%	Quebec Income Tax 1999
ba00.mpr:	2515.00	3.5%	Quebec Income Tax 2000
ba01.mpr:	2625.00	4.4%	Quebec Income Tax 2001
ba02.mpr:	2780.00	5.9%	Quebec Income Tax 2002 – Line 359 (Simplified)
ba03.mpr:	2870.00	3.2%	Quebec Income Tax 2003 – Line 359 (Simplified)
ba04.mpr:	2925.00	1.9%	Quebec Income Tax 2004 – Line 359 (Simplified)
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using CPIQU=1.022293
ba08.mpr:	0.00	--	Grown from ba07.mpr using CPIQU=1.020249
ba09.mpr:	0.00	--	Grown from ba08.mpr using CPIQU=1.020611
ba10.mpr:	0.00	--	Grown from ba09.mpr using CPIQU=1.020194
ba11.mpr:	0.00	--	Grown from ba10.mpr using CPIQU=1.019795
ba12.mpr:	0.00	--	Grown from ba11.mpr using CPIQU=1.020129

QSFTXCR Quebec Simplified Form - transfer unused credits to spouse under either
tax system

DESCRIPTION

Beginning in 2003, to ensure that the tax credits are used in full, the mechanism used to transfer non-refundable tax credits between spouses will be extended to all taxpayers, regardless of whether they file under the general or the simplified tax system. This is accomplished by setting the parameter QSFTXCR to 1, which will allow spouses to transfer the remaining non-refundable tax credits that they do not need. When this parameter is set to 0, spouses can transfer certain non-refundable tax credits as long as they both use the same tax system.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	1	--	Quebec Income Tax 2003 – Line 440

```
ba04.mpr:      1              --     Quebec Income Tax 2004 -
                                     Line 440
ba05.mpr:      1              --     Quebec Income Tax 2005 -
                                     Line 431
ba06.mpr:      1              --     Quebec Income Tax 2006 -
                                     Line 431
ba07.mpr:      1              --     Copied from ba06.mpr
ba08.mpr:      1              --     Copied from ba07.mpr
ba09.mpr:      1              --     Copied from ba08.mpr
ba10.mpr:      1              --     Copied from ba09.mpr
ba11.mpr:      1              --     Copied from ba10.mpr
ba12.mpr:      1              --     Copied from ba11.mpr
```

QSPBFLAG   Quebec inclusion of social program benefits in income flag

DESCRIPTION

This parameter denotes the application social program benefits, namely social assistance
benefits (imisa), worker's compensation (idiworkc) and net federal supplements (guaranteed
income supplements (imigis) and spousal allowances (imispa)), in the calculation of net
income (imqinet) for Quebec provincial taxes. When this parameter is assigned to 1, social
assistance benefits, worker's compensation and net federal supplements are added to total
income (imqitot). When this parameter is 0, social assistance benefits, worker's
compensation and net federal supplements are not added to total income. This represents a
change to the Quebec Income Tax forms in 1994.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	1	--	Quebec Income Tax - Line 147-148
ba95.mpr:	1	--	Quebec Income Tax - Line 147-148
ba96.mpr:	1	--	Quebec Income Tax - Line 147-148
ba97.mpr:	1	--	Quebec Income Tax - Line 147-148
ba98.mpr:	1	--	Quebec Income Tax - Line 147-148
ba99.mpr:	1	--	Quebec Income Tax - Line 147-148
ba00.mpr:	1	--	Quebec Income Tax 2000 - Line 147-148
ba01.mpr:	1	--	Quebec Income Tax 2001 - Line 147-148
ba02.mpr:	1	--	Quebec Income Tax 2002 - Line 147-148
ba03.mpr:	1	--	Quebec Income Tax 2003 - Line 147-148
ba04.mpr:	1	--	Quebec Income Tax 2004 - Line 147-148
ba05.mpr:	1	--	Quebec Income Tax 2005 - Line 147-148
ba06.mpr:	1	--	Quebec Income Tax 2006 - Line 147-148
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

DESCRIPTION

When this flag is turned on, pension income splitting for Quebec is turned on. This means that a person who has pension income (idipens) can give up to 50% of that amount to their spouse for taxation purposes. The resulting taxable pension income (imqipnst) is then used for the derivation of taxes and transfers.

The implementation of pension income splitting is done in cceopt. First, the tax system is run without splitting income. Then, assuming that the head of the family is married and has pension income, 50% of the head's pension income is allocated to their spouse and the tax system is rerun. The tax system is then run multiple times, each time varying the proportion of pension income split by QPENSPLTINCR in order to find the proportion which will maximize family income. So, for example, if QPENSPLTINCR is set at 0.01, then the head would share 50% of pension income, then 49%, then 48%, ... up to 1%. But if QPENSPLTINCR is set at 0.1, then only 5 breakpoints would be tried (50%, 40%, 30%, 20%, and 10%). This makes the model run faster, but the results will be less precise.

This process is then repeated for spouses who have pension income. This determines what the optimal share of pension income will be for this family. The share of pension income is saved in the variables imqpnsph (for the head) and imqpnsps (for the spouse).

Note the there is a separate optimization process for the splitting of pension income for the federal tax system which follows the same logic. See SPLTPNSFLAG for more details.

CROSS REFERENCE

Function	Description
cceopt	Multiple calls of tax/transfer calculator
mpc	Calculate derived model parameters and do edits
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	0	--	Not in effect
ba07.mpr:	1	--	Information bulletin 2006-6, Dec 20, 2006
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

QSTRBCRD   Quebec sales tax rebate base credit

DESCRIPTION

This amount is the base credit used to calculate the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax. The credit is base on family income. The calculation of the Sales Tax Rebate is activated with QSTRFLAG. A credit (QSTRCHILD) is added for each child in the family. A second credit is added (QSTRFTP3) when no spouse is present and at least one dependent child is present, and finally another credit is added (QSTRFTP4) is for a person living alone or with at least one dependent. The credit is reduced by the income considered at a rate QSTRRR.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	90.00	--	Attachement B, line 585, Quebec Income Tax Return
ba92.mpr:	96.00	6.7%	Attachement B, line 585, Quebec Income Tax Return
ba93.mpr:	104.00	8.3%	Attachement B, line 585, Quebec Income Tax Return
ba94.mpr:	104.00	0.0%	Attachement B, line 585, Quebec Income Tax Return
ba95.mpr:	104.00	0.0%	Attachement B, line 585, Quebec Income Tax Return
ba96.mpr:	104.00	0.0%	Quebec Income Tax 1996 – Attachment B & Line 585
ba97.mpr:	104.00	0.0%	Quebec Income Tax 1997 – Attachment B & Line 585
ba98.mpr:	154.00	48.1%	Quebec Income Tax 1998 – Line 90
ba99.mpr:	154.00	0.0%	Quebec Income Tax 1999 – Line 90
ba00.mpr:	154.00	0.0%	Quebec Income Tax 2000 – Line 90
ba01.mpr:	154.00	0.0%	Quebec Income Tax 2001 – Line 90
ba02.mpr:	158.00	2.6%	Quebec Income Tax 2002 – Line 90
ba03.mpr:	160.00	1.3%	Quebec Income Tax 2003 – Line 90
ba04.mpr:	163.00	1.9%	Quebec Income Tax 2004 – Line 90
ba05.mpr:	165.00	1.2%	Quebec Income Tax 2005 – Line 90

```
ba06.mpr:      169.00       2.4%   Quebec Income Tax 2006 -
                                   Line 90
ba07.mpr:      172.00       1.8%   Quebec Ministry of Finance
ba08.mpr:      175.48       2.0%   Grown from ba07.mpr using
                                   CPIQU=1.020249
ba09.mpr:      179.10       2.1%   Grown from ba08.mpr using
                                   CPIQU=1.020611
ba10.mpr:      182.72       2.0%   Grown from ba09.mpr using
                                   CPIQU=1.020194
ba11.mpr:      186.34       2.0%   Grown from ba10.mpr using
                                   CPIQU=1.019795
ba12.mpr:      190.09       2.0%   Grown from ba11.mpr using
                                   CPIQU=1.020129
```

QSTRCHILD Quebec sales tax rebate children dependent credit

DESCRIPTION

This amount is the child dependant credit used to calculate the Quebec sales tax refund
(imqstr) for Quebec Provincial Income Tax.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      25.00          --     Attachement B,line 586,
                                   Quebec Income Tax Return
 ba92.mpr:      28.00        12.0%    Attachement B,line 586,
                                   Quebec Income Tax Return
 ba93.mpr:      31.00        10.7%    Attachement B,line 586,
                                   Quebec Income Tax Return
```

```
ba94.mpr:     31.00        0.0%    Attachement B,line 586,
                                   Quebec Income Tax Return
ba95.mpr:     31.00        0.0%    Attachement B,line 586,
                                   Quebec Income Tax Return
ba96.mpr:     31.00        0.0%    Quebec Income Tax 1996 –
                                   Attachment B & Line 586
ba97.mpr:     21.00       -32.3%   Quebec Income Tax 1997 –
                                   Attachment B & Line 585
ba98.mpr:      0.00         --     Not in effect
ba99.mpr:      0.00         --     Not in effect
ba00.mpr:      0.00         --     Not in effect
ba01.mpr:      0.00         --     Not in effect
ba02.mpr:      0.00         --     Quebec Income Tax 2002 –
                                   Line 90
ba03.mpr:      0.00         --     Not in effect
ba04.mpr:      0.00         --     Not in effect
ba05.mpr:      0.00         --     Not in effect
ba06.mpr:      0.00         --     Not in effect
ba07.mpr:      0.00         --     Grown from ba06.mpr using
                                   DEFAULT=1.0000
ba08.mpr:      0.00         --     Grown from ba07.mpr using
                                   DEFAULT=1.0000
ba09.mpr:      0.00         --     Grown from ba08.mpr using
                                   DEFAULT=1.0000
ba10.mpr:      0.00         --     Grown from ba09.mpr using
                                   DEFAULT=1.0000
ba11.mpr:      0.00         --     Grown from ba10.mpr using
                                   DEFAULT=1.0000
ba12.mpr:      0.00         --     Grown from ba11.mpr using
                                   DEFAULT=1.0000
```

QSTREXT   Quebec sales tax rebate extra amount

DESCRIPTION

The amount QSTREXT is the extra amount of sales tax credit. It is added to families who receive non-zero imqstr or who would have received some had they not received social assistance. There is no reduction rate applied to this extra amount.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00              --     Not in effect
 ba92.mpr:     0.00              --     Not in effect
 ba93.mpr:     0.00              --     Not in effect
 ba94.mpr:     0.00              --     Not in effect
 ba95.mpr:     0.00              --     Not in effect
 ba96.mpr:     0.00              --     Not in effect
 ba97.mpr:     0.00              --     Not in effect
 ba98.mpr:     0.00              --     Not in effect
 ba99.mpr:     0.00              --     Not in effect
 ba00.mpr:     0.00              --     Not in effect
 ba01.mpr:     100.00            --     Quebec Press release
 ba02.mpr:     0.00              --     Not in effect
 ba03.mpr:     0.00              --     Not in effect
 ba04.mpr:     0.00              --     Not in effect
 ba05.mpr:     0.00              --     Not in effect
 ba06.mpr:     0.00              --     Not in effect
 ba07.mpr:     0.00              --     Grown from ba06.mpr using
                            NONE=1.0000
 ba08.mpr:     0.00              --     Grown from ba07.mpr using
                            NONE=1.0000
 ba09.mpr:     0.00              --     Grown from ba08.mpr using
                            NONE=1.0000
 ba10.mpr:     0.00              --     Grown from ba09.mpr using
                            NONE=1.0000
 ba11.mpr:     0.00              --     Grown from ba10.mpr using
                            NONE=1.0000
 ba12.mpr:     0.00              --     Grown from ba11.mpr using
                            NONE=1.0000
```

DESCRIPTION

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls whether or not the Quebec Sales Tax Rebate is included in the Provincial Tax Credit (imptc). If set to a value of 1, the Quebec Sales Tax Rebate is included, if set to 0, it is not.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Attachement B,Quebec Income Tax Return
ba92.mpr:	1	--	Attachement B,Quebec Income Tax Return
ba93.mpr:	1	--	Attachement B,Quebec Income Tax Return
ba94.mpr:	1	--	Attachement B,Quebec Income Tax Return
ba95.mpr:	1	--	Attachement B,Quebec Income Tax Return
ba96.mpr:	1	--	Quebec Income Tax 1996 – Attachment B
ba97.mpr:	1	--	Quebec Income Tax 1997 – Attachment B & Line 585
ba98.mpr:	1	--	Quebec Income Tax 1998 – Line 90
ba99.mpr:	1	--	Quebec Income Tax 1999 – Line 90
ba00.mpr:	1	--	Quebec Income Tax 2000 – Line 90

```
ba01.mpr:     1             --      Quebec Income Tax 2001 -
                                    Line 90
ba02.mpr:     1             --      Quebec Income Tax 2002 -
                                    Line 90
ba03.mpr:     1             --      Quebec Income Tax 2003 -
                                    Line 90
ba04.mpr:     1             --      Quebec Income Tax 2004 -
                                    Line 90
ba05.mpr:     1             --      Quebec Income Tax 2005 -
                                    Line 90
ba06.mpr:     1             --      Quebec Income Tax 2006 -
                                    Line 90
ba07.mpr:     1             --      Copied from ba06.mpr
ba08.mpr:     1             --      Copied from ba07.mpr
ba09.mpr:     1             --      Copied from ba08.mpr
ba10.mpr:     1             --      Copied from ba09.mpr
ba11.mpr:     1             --      Copied from ba10.mpr
ba12.mpr:     1             --      Copied from ba11.mpr
```

QSTRFTP3   Quebec sales tax rebate family type 3 credit

DESCRIPTION

This amount is the family type 3 dependant credit used to calculate the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax.

Family type 3 is when no spouse is present and at least one dependent child is present.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	15.00	--	Attachement B, line 587, Quebec Income Tax Return
ba92.mpr:	16.00	6.7%	Attachement B, line 587, Quebec Income Tax Return
ba93.mpr:	18.00	12.5%	Attachement B, line 587, Quebec Income Tax Return
ba94.mpr:	18.00	0.0%	Attachement B, line 587, Quebec Income Tax Return
ba95.mpr:	18.00	0.0%	Attachement B, line 587, Quebec Income Tax Return
ba96.mpr:	18.00	0.0%	Quebec Income Tax 1996 – Attachment B & Line 587
ba97.mpr:	12.00	-33.3%	Quebec Income Tax 1997 – Attachment B & Line 585
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Quebec Income Tax 2002 – Line 90
ba03.mpr:	0.00	--	Quebec Income Tax 2003 – Line 90
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using DEFAULT=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using DEFAULT=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using DEFAULT=1.0000

QSTRFTP4   Quebec sales tax rebate family type 4 credit

DESCRIPTION

This amount is the family type 4 dependant credit used to calculate the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax.

Family type 4 is for a person living alone or only with one or more dependent children

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	50.00	--	Attachement B, line 588, Quebec Income Tax Return
ba92.mpr:	51.00	2.0%	Attachement B, line 588, Quebec Income Tax Return
ba93.mpr:	53.00	3.9%	Attachement B, line 588, Quebec Income Tax Return
ba94.mpr:	53.00	0.0%	Attachement B, line 588, Quebec Income Tax Return
ba95.mpr:	53.00	0.0%	Attachement B, line 588, Quebec Income Tax Return
ba96.mpr:	53.00	0.0%	Quebec Income Tax 1996 – Attachment B & Line 588
ba97.mpr:	53.00	0.0%	Quebec Income Tax 1997 – Attachment B & Line 585
ba98.mpr:	103.00	94.3%	Quebec Income Tax 1998 – Line 90
ba99.mpr:	103.00	0.0%	Quebec Income Tax 1999 – Line 90

```
ba00.mpr:      103.00       0.0%   Quebec Income Tax 2000 -
                                   Line 90
ba01.mpr:      103.00       0.0%   Quebec Income Tax 2001 -
                                   Line 90
ba02.mpr:      106.00       2.9%   Quebec Income Tax 2002 -
                                   Line 90
ba03.mpr:      108.00       1.9%   Quebec Income Tax 2003 -
                                   Line 90
ba04.mpr:      110.00       1.9%   Quebec Income Tax 2004 -
                                   Line 90
ba05.mpr:      112.00       1.8%   Quebec Income Tax 2005 -
                                   Line 90
ba06.mpr:      115.00       2.7%   Quebec Income Tax 2006 -
                                   Line 90
ba07.mpr:      117.00       1.7%   Quebec Ministry of Finance
ba08.mpr:      119.37       2.0%   Grown from ba07.mpr using
                                   CPIQU=1.020249
ba09.mpr:      121.83       2.1%   Grown from ba08.mpr using
                                   CPIQU=1.020611
ba10.mpr:      124.29       2.0%   Grown from ba09.mpr using
                                   CPIQU=1.020194
ba11.mpr:      126.75       2.0%   Grown from ba10.mpr using
                                   CPIQU=1.019795
ba12.mpr:      129.30       2.0%   Grown from ba11.mpr using
                                   CPIQU=1.020129
```

QSTRMAGE   Quebec sales tax rebate minimum age flag

DESCRIPTION

When this flag is turned on, the Quebec Sales Tax Rebate eligibility is restricted to
individuals aged 19 or over, unless married or with dependents.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	1	--	Quebec Income Tax 2001 – Line 90
ba02.mpr:	1	--	Quebec Income Tax 2002 – Line 90
ba03.mpr:	1	--	Quebec Income Tax 2003 – Line 90
ba04.mpr:	1	--	Quebec Income Tax 2004 – Line 90
ba05.mpr:	1	--	Quebec Income Tax 2005 – Line 90
ba06.mpr:	1	--	Quebec Income Tax 2006 – Line 90
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

QSTRRR   Quebec sales tax rebate reduction rate

DESCRIPTION

This rate calculates the fraction of the eligible income (imqei) used in the computation of the Quebec sales tax refund (imqstr).

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.02000	--	Attachement B, line 592, Quebec Income Tax Return
ba92.mpr:	0.02000	0.0%	Attachement B, line 592, Quebec Income Tax Return
ba93.mpr:	0.03000	50.0%	Attachement B, line 592, Quebec Income Tax Return
ba94.mpr:	0.03000	0.0%	Attachement B, line 592, Quebec Income Tax Return
ba95.mpr:	0.03000	0.0%	Attachement B, line 592, Quebec Income Tax Return
ba96.mpr:	0.03000	0.0%	Quebec Income Tax 1996 – Attachment B & Line 592
ba97.mpr:	0.03000	0.0%	Quebec Income Tax 1997 – Attachment B & Line 585
ba98.mpr:	0.03000	0.0%	Quebec Income Tax 1998 – Line 90
ba99.mpr:	0.03000	0.0%	Quebec Income Tax 1999 – Line 90
ba00.mpr:	0.03000	0.0%	Quebec Income Tax 2000 – Line 90
ba01.mpr:	0.03000	0.0%	Quebec Income Tax 2001 – Line 90
ba02.mpr:	0.03000	0.0%	Quebec Income Tax 2002 – Line 90
ba03.mpr:	0.03000	0.0%	Quebec Income Tax 2003 – Line 90
ba04.mpr:	0.03000	0.0%	Quebec Income Tax 2004 – Line 90
ba05.mpr:	0.03000	0.0%	Quebec Income Tax 2005 – Line 90

```
    ba06.mpr:      0.03000        0.0%    Quebec Income Tax 2006 -
                                          Line 90
    ba07.mpr:      0.03000        0.0%    Copied from ba06.mpr
    ba08.mpr:      0.03000        0.0%    Copied from ba07.mpr
    ba09.mpr:      0.03000        0.0%    Copied from ba08.mpr
    ba10.mpr:      0.03000        0.0%    Copied from ba09.mpr
    ba11.mpr:      0.03000        0.0%    Copied from ba10.mpr
    ba12.mpr:      0.03000        0.0%    Copied from ba11.mpr
```

QSTSCA   Quebec Single Tax System Complementary Amount

DESCRIPTION

This is the value of the complimentary amount which people who filled the Single Tax
System were allowed to add to their total tax credits. This amount will be multiplied by the
Non-Refundable Tax Credit Rate (QNTCR) before being added to imqtottc. The
complimentary amount replaces the tax credits for contributions to QPP, EI and the Health
Services Fund. In cases where the total contributions to the QPP, EI and the Health Services
Fund exceed this complimentary amount, taxpayers may claim the full value of their
contributions. The Single Tax System was introduced for 2005 and replaces the former
General and Simplified Tax Systems. Under the Single Tax System, QSFOPT is set to 1.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect

```
ba97.mpr:    0.00          --    Not in effect
ba98.mpr:    0.00          --    Not in effect
ba99.mpr:    0.00          --    Not in effect
ba00.mpr:    0.00          --    Not in effect
ba01.mpr:    0.00          --    Not in effect
ba02.mpr:    0.00          --    Not in effect
ba03.mpr:    0.00          --    Not in effect
ba04.mpr:    0.00          --    Not in effect
ba05.mpr:    2965.00       --    Quebec Income Tax 2005 -
                                 Line 358
ba06.mpr:    3035.00      2.4%   Quebec Income Tax 2006 -
                                 Line 350
ba07.mpr:    3095.00      2.0%   Quebec Ministry of Finance
ba08.mpr:    0.00          --    Not in effect (replaced by
                                 increased QBXM)
ba09.mpr:    0.00          --    Grown from ba08.mpr using
                                 CPIQU=1.020611
ba10.mpr:    0.00          --    Grown from ba09.mpr using
                                 CPIQU=1.020194
ba11.mpr:    0.00          --    Grown from ba10.mpr using
                                 CPIQU=1.019795
ba12.mpr:    0.00          --    Grown from ba11.mpr using
                                 CPIQU=1.020129
```

QTAP   Quebec tax abatement proportion of basic federal tax

DESCRIPTION

Quebec residents are given a refundable tax credit on their federal taxes. This proportion is applied to Basic Federal Tax.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.16500	--	Federal Income Tax 1991 (QUE) - Schedule 1
ba92.mpr:	0.16500	0.0%	Federal Income Tax 1992 (QUE) - Schedule 1
ba93.mpr:	0.16500	0.0%	Federal Income Tax 1993 (QUE) - Schedule 1
ba94.mpr:	0.16500	0.0%	Federal Income Tax 1994 (QUE) - Schedule 1
ba95.mpr:	0.16500	0.0%	Federal Income Tax 1995 (QUE) - Schedule 1
ba96.mpr:	0.16500	0.0%	Federal Income Tax 1996 - Line 440
ba97.mpr:	0.16500	0.0%	Federal Income Tax 1997 - Line 440
ba98.mpr:	0.16500	0.0%	Federal Income Tax 1998 - Line 440
ba99.mpr:	0.16500	0.0%	Federal Income Tax 1999 - Line 440
ba00.mpr:	0.16500	0.0%	Federal Income Tax 2000 - Line 440
ba01.mpr:	0.16500	0.0%	Federal Income Tax 2001 - Line 440
ba02.mpr:	0.16500	0.0%	Federal Income Tax 2002 - Line 440
ba03.mpr:	0.16500	0.0%	Federal Income Tax 2003 - Line 440
ba04.mpr:	0.16500	0.0%	Federal Income Tax 2004 - Line 440
ba05.mpr:	0.16500	0.0%	Federal Income Tax 2005 - Line 440
ba06.mpr:	0.16500	0.0%	Federal Income Tax 2006 - Line 440
ba07.mpr:	0.16500	0.0%	Copied from ba06.mpr
ba08.mpr:	0.16500	0.0%	Copied from ba07.mpr
ba09.mpr:	0.16500	0.0%	Copied from ba08.mpr
ba10.mpr:	0.16500	0.0%	Copied from ba09.mpr
ba11.mpr:	0.16500	0.0%	Copied from ba10.mpr
ba12.mpr:	0.16500	0.0%	Copied from ba11.mpr

DESCRIPTION

When QTPCFLG is set to 1, parents in Quebec can no longer get a tax credit for their dependent children 18 or over in full-time school who attend post-secondary school. Instead, children can transfer unused tax credits to their parents. Students who were in school for two terms can transfer up to QESSNEEDS of credits which they don't use. Students who were in school for one term can transfer a maximum of QESSNEEDS minus QPSXM. The amount that a child transfers to their parent is saved as imqctpc.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect

```
ba98.mpr:     10000.00    0.0%   Quebec Income Tax 1998 -
                                 Line 440
ba99.mpr:     10000.00    0.0%   Quebec Income Tax 1999 -
                                 Line 440
ba00.mpr:     10000.00    0.0%   Quebec Income Tax 2000 -
                                 Line 440
ba01.mpr:     10000.00    0.0%   Quebec Income Tax 2001 -
                                 Line 436
ba02.mpr:      0.00        --    Not in effect
ba03.mpr:      0.00        --    Not in effect
ba04.mpr:      0.00        --    Not in effect
ba05.mpr:      0.00        --    Not in effect
ba06.mpr:      0.00        --    Not in effect
ba07.mpr:      0.00        --    Not in effect
ba08.mpr:      0.00        --    Copied from ba07.mpr
ba09.mpr:      0.00        --    Copied from ba08.mpr
ba10.mpr:      0.00        --    Copied from ba09.mpr
ba11.mpr:      0.00        --    Copied from ba10.mpr
ba12.mpr:      0.00        --    Copied from ba11.mpr
```

```
ba98.mpr:     0.00            --    Budget Speech, 1997-1998
ba99.mpr:     0.00            --    Budget Speech, 1997-1998
ba00.mpr:     0.00            --    Budget Speech, 1997-1998
ba01.mpr:     0.00            --    Not in effect
ba02.mpr:     0.00            --    Not in effect
ba03.mpr:     0.00            --    Not in effect
ba04.mpr:     0.00            --    Not in effect
ba05.mpr:     0.00            --    Not in effect
ba06.mpr:     0.00            --    Not in effect
ba07.mpr:     0.00            --    Grown from ba06.mpr using
                             NONE=1.0000
ba08.mpr:     0.00             --    Grown from ba07.mpr using
                             NONE=1.0000
ba09.mpr:     0.00             --    Grown from ba08.mpr using
                             NONE=1.0000
ba10.mpr:     0.00             --    Grown from ba09.mpr using
                             NONE=1.0000
ba11.mpr:     0.00             --    Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:     0.00             --    Grown from ba11.mpr using
                             NONE=1.0000
```

QTROPT   Quebec Tax Reduction calculation option 1=universal 2=income tested

DESCRIPTION

When this parameter has a value of 1 the Quebec provincial tax reduction (imptr) will be calculated as a flat rate (QTRP) proportion of provincial tax payable (imtxp).

With a value of 2, the Quebec income tested provincial tax reduction (imqittr) will be calculated. The amount of this reduction varies with basic provincial tax payable (imbpt) phasing out to zero at the QTRBE level of basic tax payable. The maximum tax reduction possible can be calculated by multiplying QTRBE times QTRP.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Quebec Income Tax,
ba92.mpr:	1	--	Quebec Income Tax,
ba93.mpr:	1	--	Quebec Income Tax,
ba94.mpr:	2	--	OPTION
ba95.mpr:	2	--	OPTION
ba96.mpr:	2	--	OPTION
ba97.mpr:	2	--	OPTION
ba98.mpr:	2	--	Budget Speech, 1997-1998
ba99.mpr:	2	--	Budget Speech, 1997-1998
ba00.mpr:	2	--	OPTION
ba01.mpr:	2	--	OPTION
ba02.mpr:	2	--	OPTION
ba03.mpr:	2	--	OPTION
ba04.mpr:	2	--	OPTION
ba05.mpr:	2	--	OPTION
ba06.mpr:	2	--	OPTION
ba07.mpr:	2	--	Copied from ba06.mpr
ba08.mpr:	2	--	Copied from ba07.mpr
ba09.mpr:	2	--	Copied from ba08.mpr
ba10.mpr:	2	--	Copied from ba09.mpr
ba11.mpr:	2	--	Copied from ba10.mpr
ba12.mpr:	2	--	Copied from ba11.mpr

QTRP   Quebec tax Reduction proportion

DESCRIPTION

The Quebec Provincial Tax reduction is calculated using this proportion of tax payable. The tax basis of the reduction and the proportion are handled differently depending on the setting of QTROPT.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000          --     Not in effect
 ba92.mpr:     0.00000          --     Not in effect
 ba93.mpr:     0.00000          --     Not in effect
 ba94.mpr:     0.02000          --     Quebec Income Tax 1994 -
                                       Line 440
 ba95.mpr:     0.02000         0.0%    Quebec Income Tax 1995 -
                                       Line 440
 ba96.mpr:     0.02000         0.0%    Quebec Income Tax 1996 -
                                       Line 440
 ba97.mpr:     0.02000         0.0%    Quebec Income Tax 1997 -
                                       Line 440
 ba98.mpr:     0.00000          --     Budget Speech, 1997-1998
 ba99.mpr:     0.00000          --     Budget Speech, 1997-1998
 ba00.mpr:     0.00000          --     Budget Speech, 1997-1998
 ba01.mpr:     0.00000          --     Not in effect
 ba02.mpr:     0.00000          --     Not in effect
 ba03.mpr:     0.00000          --     Not in effect
 ba04.mpr:     0.00000          --     Not in effect
 ba05.mpr:     0.00000          --     Not in effect
 ba06.mpr:     0.00000          --     Not in effect
 ba07.mpr:     0.00000          --     Copied from ba06.mpr
 ba08.mpr:     0.00000          --     Copied from ba07.mpr
 ba09.mpr:     0.00000          --     Copied from ba08.mpr
 ba10.mpr:     0.00000          --     Copied from ba09.mpr
 ba11.mpr:     0.00000          --     Copied from ba10.mpr
 ba12.mpr:     0.00000          --     Copied from ba11.mpr
```

QTRSAFAM Quebec Social Assistance Included in Family Tax Credit Income flag

DESCRIPTION

When this parameter is set to 1 then Social Assistance benefits (imisa) will be included in the family net income used to determine family related tax credits such as the tax reduction for families, the real estate tax refund and the refundable Quebec sales tax credit.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Quebec Income Tax 1991 – Schedule B(C)
ba92.mpr:	1	--	Quebec Income Tax 1992 – Schedule B(C)
ba93.mpr:	1	--	Quebec Income Tax 1993 – Schedule B(C)
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	0	--	Not in effect
ba07.mpr:	0	--	Copied from ba06.mpr

```
ba08.mpr:    0              --    Copied from ba07.mpr
ba09.mpr:    0              --    Copied from ba08.mpr
ba10.mpr:    0              --    Copied from ba09.mpr
ba11.mpr:    0              --    Copied from ba10.mpr
ba12.mpr:    0              --    Copied from ba11.mpr
```

QTRWCFAM Quebec Workers Compensation Included in Family Tax Credit Income flag

DESCRIPTION

When this parameter is set to 1 then Worker's Compensation benefits (idiworkc) will be included in the family net income used to determine family related tax credits such as the tax reduction for families, the real estate tax refund and the refundable Quebec sales tax credit.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Quebec Income Tax 1991 – Schedule B(C)
ba92.mpr:	1	--	Quebec Income Tax 1992 – Schedule B(C)
ba93.mpr:	1	--	Quebec Income Tax 1993 – Schedule B(C)
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect

```
ba01.mpr:    0              --    Not in effect
ba02.mpr:    0              --    Not in effect
ba03.mpr:    0              --    Not in effect
ba04.mpr:    0              --    Not in effect
ba05.mpr:    0              --    Not in effect
ba06.mpr:    0              --    Not in effect
ba07.mpr:    0              --    Copied from ba06.mpr
ba08.mpr:    0              --    Copied from ba07.mpr
ba09.mpr:    0              --    Copied from ba08.mpr
ba10.mpr:    0              --    Copied from ba09.mpr
ba11.mpr:    0              --    Copied from ba10.mpr
ba12.mpr:    0              --    Copied from ba11.mpr
```

QTUIOPT   Quebec tuition tax credit option

DESCRIPTION

When the parameter is set to 1, the tuition, idtuitn, are used as a deduction; when set to 2, starting in 1997, tuition are a non-refundable tax credit.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Quebec Income Tax Return, 1991, line 218
ba92.mpr:	1	--	Quebec Income Tax Return, 1992, line 218
ba93.mpr:	1	--	Quebec Income Tax Return, 1993, line 218

```
ba94.mpr:      1                --      Quebec Income Tax Return,
                                1994, line 218
ba95.mpr:      1                --      Quebec Income Tax Return,
                                1995, line 218
ba96.mpr:      1                --      Quebec Income Tax Return,
                                1996, line 218
ba97.mpr:      2                --      Quebec Income Tax Return,
                                1997, line 384
ba98.mpr:      2                --      Quebec Income Tax 1998 -
                                Schedule M & Line 384
ba99.mpr:      2                --      Quebec Income Tax 1999 -
                                Line 384
ba00.mpr:      2                --      Quebec Income Tax 2000 -
                                Line 384
ba01.mpr:      2                --      Quebec Income Tax 2001 -
                                Line 384
ba02.mpr:      2                --      Quebec Income Tax 2002 -
                                Line 384
ba03.mpr:      2                --      Quebec Income Tax 2003 -
                                Line 384
ba04.mpr:      2                --      Quebec Income Tax 2004 -
                                Line 384
ba05.mpr:      2                --      Quebec Income Tax 2005 -
                                Line 384
ba06.mpr:      2                --      Quebec Income Tax 2006 -
                                Line 384
ba07.mpr:      2                --      Copied from ba06.mpr
ba08.mpr:      2                --      Copied from ba07.mpr
ba09.mpr:      2                --      Copied from ba08.mpr
ba10.mpr:      2                --      Copied from ba09.mpr
ba11.mpr:      2                --      Copied from ba10.mpr
ba12.mpr:      2                --      Copied from ba11.mpr
```

QTUITRFFLG   Quebec flag to allow transfer of tuition tax credit to parents

DESCRIPTION

When this flag is turned on, students in Quebec transfer all of their unused tuition tax credit to their parents.

Note that when this flag is turned on, all of the student's extra tuition tax credit gets transferred to the parents in the SPSM. In real life, some students may choose not to transfer this credit to their parents but may, instead, choose to keep the credit for themselves and apply it in some future year.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	0	--	Not in effect
ba07.mpr:	1	--	Quebec Budget 2007 (Feb) section A1.2.4
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

DESCRIPTION

This table represents the Taxable Income/Tax Rate tax curve for Quebec. The first column represents a level of taxable income defining the lower limit of a range. The second column is the amount of Basic Provincial Tax payable at the corresponding taxable income. The third column represents the marginal tax rate for the income range. Only the first and third columns of this table need be specified in the parameter file.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value		Source	
ba91.mpr:	5		[Rows]	Quebec Income Tax 1991 – Line 401
	0	0	0.160	
	7000	(1120)	0.190	
	14000	(2450)	0.210	
	23000	(4340)	0.230	
	50000	(10550)	0.240	
ba92.mpr:			[Same]	Quebec Income Tax 1992 – Line 401
ba93.mpr:			[Same]	Quebec Income Tax 1993 – Attachment J & Line 401
ba94.mpr:			[Same]	Quebec Income Tax 1994 – Line 401
ba95.mpr:			[Same]	Quebec Income Tax 1995 – Line 401
ba96.mpr:			[Same]	Quebec Income Tax 1996 – Line 401

```
ba97.mpr:                       [Same]    Quebec Income Tax 1997 -
                                          Line 401
ba98.mpr:     3                 [Rows]    Quebec Income Tax 1998 -
                                          Work Chart & Line 415
         0         0      0.200
     25000    (5000)      0.230
     50000   (10750)      0.260
ba99.mpr:                       [Same]    Quebec Income Tax 1999 -
                                          Work Chart & Line 401
ba00.mpr:     3                 [Rows]    Quebec Income Tax 2000 -
                                          Work Chart & Line 401
         0         0      0.190
     26000    (4940)      0.225
     52000   (10790)      0.250
ba01.mpr:     3                 [Rows]    Quebec Income Tax 2001 -
                                          Work Chart & Line 401
         0         0      0.170
     26000    (4420)      0.212
     52000    (9932)      0.245
ba02.mpr:     3                 [Rows]    Quebec Income Tax 2002 -
                                          Work Chart & Line 401
         0         0      0.160
     26700    (4272)      0.200
     53405    (9613)      0.240
ba03.mpr:     3                 [Rows]    Quebec Income Tax 2003 -
                                          Work Chart & Line 401
         0         0      0.160
     27095    (4335)      0.200
     54195    (9755)      0.240
ba04.mpr:     3                 [Rows]    Quebec Income Tax 2004 -
                                          Work Chart & Line 401
         0         0      0.160
     27635    (4422)      0.200
     55280    (9951)      0.240
ba05.mpr:     3                 [Rows]    Quebec Income Tax 2005 -
                                          Work Chart & Line 401
         0         0      0.160
     28030    (4485)      0.200
     56070   (10093)      0.240
ba06.mpr:     3                 [Rows]    Quebec Income Tax 2006 -
                                          Work Chart & Line 401
         0         0      0.160
     28710    (4594)      0.200
     57430   (10338)      0.240
ba07.mpr:     3                 [Rows]    Form TP-1015.G-V 2007-01
         0         0      0.160
     29290    (4686)      0.200
```

```
        58595    (10547)    0.240
ba08.mpr:      3              [Rows]    Quebec Budget 2007
                                        (24/05/07) Budget Plan, Section F
            0          0     0.160
        37500     (6000)     0.200
        75000    (13500)     0.240
ba09.mpr:      3              [Rows]    Grown from ba08.mpr using
                                        CPIQU=1.020611
            0          0     0.160
        38273     (6124)     0.200
        76546    (13778)     0.240
ba10.mpr:      3              [Rows]    Grown from ba09.mpr using
                                        CPIQU=1.020194
            0          0     0.160
        39046     (6247)     0.200
        78092    (14057)     0.240
ba11.mpr:      3              [Rows]    Grown from ba10.mpr using
                                        CPIQU=1.019795
            0          0     0.160
        39819     (6371)     0.200
        79638    (14335)     0.240
ba12.mpr:      3              [Rows]    Grown from ba11.mpr using
                                        CPIQU=1.020129
            0          0     0.160
        40621     (6499)     0.200
        81241    (14623)     0.240
```

QUICOPT   Quebec UI contributions deduction/credit option [1=deduction,2=credit]

DESCRIPTION

When this parameter is set to 1 Unemployment Insurance contributions will be treated as a
deduction from Quebec total income in calculating Quebec provincial taxable income and
added to (imqdedft). When this parameter is set to 2, UI contributions will be treated as a tax
credit (imquictc).

CROSS REFERENCE

Function   **Description**

txqinet   Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Quebec Income Tax 1991, Line 204
ba92.mpr:	1	--	Quebec Income Tax 1992, Line 204
ba93.mpr:	2	--	Quebec Income Tax 1993, Line 371
ba94.mpr:	2	--	Quebec Income Tax 1994 - Line 371
ba95.mpr:	2	--	Quebec Income Tax 1995, Line 371
ba96.mpr:	2	--	Quebec Income Tax 1996 - Line 371
ba97.mpr:	2	--	Quebec Income Tax 1997 - Line 371
ba98.mpr:	2	--	Quebec Income Tax 1998 - Line 371
ba99.mpr:	2	--	Quebec Income Tax 1999 - Line 371
ba00.mpr:	2	--	Quebec Income Tax 2000 - Line 371
ba01.mpr:	2	--	Quebec Income Tax 2001 - Line 371
ba02.mpr:	2	--	Quebec Income Tax 2002 - Line 371
ba03.mpr:	2	--	Quebec Income Tax 2003 - Line 371
ba04.mpr:	2	--	Quebec Income Tax 2004 - Line 371
ba05.mpr:	2	--	Quebec Income Tax 2005 - Line 352
ba06.mpr:	2	--	Quebec Income Tax 2006 - Line 356
ba07.mpr:	2	--	Copied from ba06.mpr
ba08.mpr:	2	--	Copied from ba07.mpr
ba09.mpr:	2	--	Copied from ba08.mpr
ba10.mpr:	2	--	Copied from ba09.mpr
ba11.mpr:	2	--	Copied from ba10.mpr
ba12.mpr:	2	--	Copied from ba11.mpr

DESCRIPTION

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.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.01530	--	CRA News Release 2005- 075
ba07.mpr:	0.01460	-4.6%	CRA T4127- Effective January 1 2007
ba08.mpr:	0.01460	0.0%	Copied from ba07.mpr

```
 ba09.mpr:     0.01460      0.0%   Copied from ba08.mpr
 ba10.mpr:     0.01460      0.0%   Copied from ba09.mpr
 ba11.mpr:     0.01460      0.0%   Copied from ba10.mpr
 ba12.mpr:     0.01460      0.0%   Copied from ba11.mpr
```

QWPCR   Quebec Work Premium Credit Rate [family type]

DESCRIPTION

This parameter represents the credit rates used to calculate the maximum value for the Quebec Work Premium, based on family type. For the purposes of this program the family type used in order in these parameters are: person living alone, couple without children, single parent family and couple with children.

The value of the work premium is phased in by the credit rate QWPCR[family type] for employment income in excess of QWPEIPI[family type] until it reaches the maximum value QWPMAX[family type]. The amount of the work premium may then be reduced based on family income in excess of the income turndown QWPTD[family type] by the reduction rate QWPRR.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Source	
ba91.mpr:	4	[Rows]	Not in effect
	0.00000		
	0.00000		
	0.00000		
	0.00000		
ba92.mpr:		[Same]	Not in effect
ba93.mpr:		[Same]	Not in effect
ba94.mpr:		[Same]	Not in effect

```
ba95.mpr:                      [Same]   Not in effect
ba96.mpr:                      [Same]   Not in effect
ba97.mpr:                      [Same]   Not in effect
ba98.mpr:                      [Same]   Not in effect
ba99.mpr:                      [Same]   Not in effect
ba00.mpr:                      [Same]   Not in effect
ba01.mpr:                      [Same]   Not in effect
ba02.mpr:                      [Same]   Not in effect
ba03.mpr:                      [Same]   Not in effect
ba04.mpr:                      [Same]   Not in effect
ba05.mpr:     4                [Rows]   Quebec Income Tax 2005 -
                                        Line 456 & Schedule P(C)
     0.07000         --
     0.07000         --
     0.30000         --
     0.25000         --
ba06.mpr:                      [Same]   Quebec Income Tax 2006 -
                                        Line 456 & Schedule P
ba07.mpr:                      [Same]   Copied from ba06.mpr
ba08.mpr:                      [Same]   Copied from ba07.mpr
ba09.mpr:                      [Same]   Copied from ba08.mpr
ba10.mpr:                      [Same]   Copied from ba09.mpr
ba11.mpr:                      [Same]   Copied from ba10.mpr
ba12.mpr:                      [Same]   Copied from ba11.mpr
```

QWPEIPI   Quebec Work Premium Employment Income Phase In [family type]

DESCRIPTION

This parameter represents the vector by family type of the phase in credit rates used in the calculation of the Quebec Work Premium refundable tax credit. The work premium is based on family type, the order for this vector: person living alone, couple without children, single parent family and couple with children.

The value of the work premium is phased in by the credit rate QWPCR[family type] for employment income in excess of QWPEIPI[family type] until it reaches the maximum value QWPMAX[family type]. The amount of the work premium may then be reduced based on family income in excess of the income turndown QWPTD[family type] by the reduction rate QWPRR.

CROSS REFERENCE

Function	**Description**
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Source	
ba91.mpr:	4	[Rows]	Not in effect
0.00			
0.00			
0.00			
0.00			
ba92.mpr:		[Same]	Not in effect
ba93.mpr:		[Same]	Not in effect
ba94.mpr:		[Same]	Not in effect
ba95.mpr:		[Same]	Not in effect
ba96.mpr:		[Same]	Not in effect
ba97.mpr:		[Same]	Not in effect
ba98.mpr:		[Same]	Not in effect
ba99.mpr:		[Same]	Not in effect
ba00.mpr:		[Same]	Not in effect
ba01.mpr:		[Same]	Not in effect
ba02.mpr:		[Same]	Not in effect
ba03.mpr:		[Same]	Not in effect
ba04.mpr:		[Same]	Not in effect
ba05.mpr:	4	[Rows]	Quebec Income Tax 2005 – Line 456 & Schedule P(A)
2400.00	--		
3600.00	--		
2400.00	--		
3600.00	--		
ba06.mpr:		[Same]	Quebec Income Tax 2006 – Line 456 & Schedule P
ba07.mpr:		[Same]	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:		[Same]	Grown from ba07.mpr using NONE=1.0000

```
ba09.mpr:                    [Same]   Grown from ba08.mpr using
                             NONE=1.0000
ba10.mpr:                    [Same]   Grown from ba09.mpr using
                             NONE=1.0000
ba11.mpr:                    [Same]   Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:                    [Same]   Grown from ba11.mpr using
                             NONE=1.0000
```

QWPFLAG   Quebec Work Premium refundable tax credit flag

DESCRIPTION

This flag activates the Quebec Work Premium when set to 1. The Work Premium,
announced in the 2004 Quebec Budget, is designed to encourage low- and middle-income
workers to enter, re-enter or stay in the labour market. Beginning in 2005, eligible
individuals/families will receive a work premium in the form of a non-taxable refundable tax
credit.

The parameters associated with the Work Premium (QWPCR, QWPEIPI, QWPMAX and
QWPTD) are based on family types. For the purposes of this program the family type used
in order in these parameters are: person living alone, couple without children, single parent
family and couple with children.

The value of the work premium is phased in by the credit rate QWPCR[family type] for
employment income in excess of QWPEIPI[family type] until it reaches the maximum value
QWPMAX[family type]. The amount of the work premium may then be reduced based on
family income in excess of the income turndown QWPTD[family type] by the reduction rate
QWPRR.

The calculated amount of the Work Premium is held in imqwrkpr, which is added to the
amount of refundable tax credits, imptc.   In the event that both spouses have employment
income, the spouse with the higher net income is assigned the credit.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	1	--	Quebec Income Tax 2005 – Line 456 & Schedule P
ba06.mpr:	1	--	Quebec Income Tax 2006 – Line 456 & Schedule P
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

QWPMAX   Quebec Work Premium Maximum [family type]

DESCRIPTION

This parameter represents the maximum value for the Quebec Work Premium, based on family type. For the purposes of this program the family type used in order in these parameters are: person living alone, couple without children, single parent family and couple with children.

The value of the work premium is phased in by the credit rate QWPCR[family type] for employment income in excess of QWPEIPI[family type] until it reaches the maximum value QWPMAX[family type]. The amount of the work premium may then be reduced based on

family income in excess of the income turndown QWPTD[family type] by the reduction rate QWPRR.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Source

```
 ba91.mpr:     4            [Rows]   Not in effect
        0.00
        0.00
        0.00
        0.00
 ba92.mpr:                  [Same]   Not in effect
 ba93.mpr:                  [Same]   Not in effect
 ba94.mpr:                  [Same]   Not in effect
 ba95.mpr:                  [Same]   Not in effect
 ba96.mpr:                  [Same]   Not in effect
 ba97.mpr:                  [Same]   Not in effect
 ba98.mpr:                  [Same]   Not in effect
 ba99.mpr:                  [Same]   Not in effect
 ba00.mpr:                  [Same]   Not in effect
 ba01.mpr:                  [Same]   Not in effect
 ba02.mpr:                  [Same]   Not in effect
 ba03.mpr:                  [Same]   Not in effect
 ba04.mpr:                  [Same]   Not in effect
 ba05.mpr:     4            [Rows]   Quebec Income Tax 2005 -
                                     Line 456 & Schedule P(C)
      511.00         --
      784.00         --
     2190.00         --
     2800.00         --
 ba06.mpr:     4            [Rows]   Quebec Income Tax 2006 -
                                     Line 456 & Schedule P
      512.40        0.3%
```

```
     789.88        0.8%
    2196.00        0.3%
    2821.00        0.8%
ba07.mpr:      4              [Rows]   Grown from ba06.mpr using
                              CPIQU=1.022293
     523.82        2.2%
     807.49        2.2%
    2244.96        2.2%
    2883.89        2.2%
ba08.mpr:      4              [Rows]   Grown from ba07.mpr using
                              CPIQU=1.020249
     534.43        2.0%
     823.84        2.0%
    2290.42        2.0%
    2942.29        2.0%
ba09.mpr:      4              [Rows]   Grown from ba08.mpr using
                              CPIQU=1.020611
     545.45        2.1%
     840.82        2.1%
    2337.63        2.1%
    3002.93        2.1%
ba10.mpr:      4              [Rows]   Grown from ba09.mpr using
                              CPIQU=1.020194
     556.46        2.0%
     857.80        2.0%
    2384.84        2.0%
    3063.57        2.0%
ba11.mpr:      4              [Rows]   Grown from ba10.mpr using
                              CPIQU=1.019795
     567.48        2.0%
     874.78        2.0%
    2432.05        2.0%
    3124.21        2.0%
ba12.mpr:      4              [Rows]   Grown from ba11.mpr using
                              CPIQU=1.020129
     578.90        2.0%
     892.39        2.0%
    2481.00        2.0%
    3187.10        2.0%
```

DESCRIPTION

This parameter represents the reduction rate used to calculate the Quebec Work Premium when family income exceeds the income thresholds which are based on family type (QWPTD). This reduction rate is used for all family types.

The value of the work premium is phased in by the credit rate QWPCR[family type] for employment income in excess of QWPEIPI[family type] until it reaches the maximum value QWPMAX[family type]. The amount of the work premium may then be reduced based on family income in excess of the income turndown QWPTD[family type] by the reduction rate QWPRR.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect

```
ba05.mpr:     0.10000        --     Quebec Income Tax 2005 -
                                     Line 456 & Schedule P(C)
ba06.mpr:     0.10000       0.0%    Quebec Income Tax 2006 -
                                     Line 456 & Schedule P(C)
ba07.mpr:     0.10000       0.0%    Copied from ba06.mpr
ba08.mpr:     0.10000       0.0%    Copied from ba07.mpr
ba09.mpr:     0.10000       0.0%    Copied from ba08.mpr
ba10.mpr:     0.10000       0.0%    Copied from ba09.mpr
ba11.mpr:     0.10000       0.0%    Copied from ba10.mpr
ba12.mpr:     0.10000       0.0%    Copied from ba11.mpr
```

QWPTD   Quebec Work Premium Income Turndown [family type]

DESCRIPTION

This parameter represents the income turndown amounts for the Quebec Work Premium, based on family type. For the purposes of this program the family type used in order in these parameters are: person living alone, couple without children, single parent family and couple with children.

The value of the work premium is phased in by the credit rate QWPCR[family type] for employment income in excess of QWPEIPI[family type] until it reaches the maximum value QWPMAX[family type]. The amount of the work premium may then be reduced based on family income in excess of the income turndown QWPTD[family type] by the reduction rate QWPRR.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Source	
ba91.mpr:	4	[Rows]	Not in effect
	0.00		

```
        0.00
        0.00
        0.00
ba92.mpr:                       [Same]   Not in effect
ba93.mpr:                       [Same]   Not in effect
ba94.mpr:                       [Same]   Not in effect
ba95.mpr:                       [Same]   Not in effect
ba96.mpr:                       [Same]   Not in effect
ba97.mpr:                       [Same]   Not in effect
ba98.mpr:                       [Same]   Not in effect
ba99.mpr:                       [Same]   Not in effect
ba00.mpr:                       [Same]   Not in effect
ba01.mpr:                       [Same]   Not in effect
ba02.mpr:                       [Same]   Not in effect
ba03.mpr:                       [Same]   Not in effect
ba04.mpr:                       [Same]   Not in effect
ba05.mpr:       4               [Rows]   Quebec Income Tax 2005 -
                                Line 456 & Schedule P(C)
     9700.00          --
    14800.00          --
     9700.00          --
    14800.00          --
ba06.mpr:       4               [Rows]   Quebec Income Tax 2006 -
                                Line 456 & Schedule P
     9720.00        0.2%
    14884.00        0.6%
     9720.00        0.2%
    14884.00        0.6%
ba07.mpr:       4               [Rows]   Grown from ba06.mpr using
                                CPIQU=1.022293
     9936.69        2.2%
    15215.81        2.2%
     9936.69        2.2%
    15215.81        2.2%
ba08.mpr:       4               [Rows]   Grown from ba07.mpr using
                                CPIQU=1.020249
    10137.90        2.0%
    15523.91        2.0%
    10137.90        2.0%
    15523.91        2.0%
ba09.mpr:       4               [Rows]   Grown from ba08.mpr using
                                CPIQU=1.020611
    10346.85        2.1%
    15843.87        2.1%
    10346.85        2.1%
    15843.87        2.1%
```

```
     ba10.mpr:      4              [Rows]    Grown from ba09.mpr using
                                             CPIQU=1.020194
     10555.79        2.0%
     16163.82        2.0%
     10555.79        2.0%
     16163.82        2.0%
     ba11.mpr:      4              [Rows]    Grown from ba10.mpr using
                                             CPIQU=1.019795
     10764.74        2.0%
     16483.78        2.0%
     10764.74        2.0%
     16483.78        2.0%
     ba12.mpr:      4              [Rows]    Grown from ba11.mpr using
                                             CPIQU=1.020129
     10981.42        2.0%
     16815.58        2.0%
     10981.42        2.0%
     16815.58        2.0%
```

QYCXM1   Quebec dependent child #1 amount

DESCRIPTION

This amount is used for the first child of the family, to calculate the dependent child tax credits (imqdctc) for the Quebec Provincial Income Tax.

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	2440.00	--	Quebec Income Tax 1991 – Attachment A & Line 367

```
ba92.mpr:     2550.00        4.5%   Quebec Income Tax 1992 -
                                    Attachment A & Line 367
ba93.mpr:     2600.00        2.0%   Quebec Income Tax 1993 -
                                    Attachment A & Line 367
ba94.mpr:     2600.00        0.0%   Quebec Income Tax 1994 -
                                    Attachment A(A) & Line 367
ba95.mpr:     2600.00        0.0%   Quebec Income Tax 1995 -
                                    Attachment A(A) & Line 367
ba96.mpr:     2600.00        0.0%   Quebec Income Tax 1996,
                                    Attachment A(A) & Line 307
ba97.mpr:     2600.00        0.0%   Quebec Income Tax 1997,
                                    Attachment A(A) & Line 307
ba98.mpr:     2600.00        0.0%   Quebec Income Tax 1998,
                                    Attachment A(A) & Line 367
ba99.mpr:     2600.00        0.0%   Quebec Income Tax 1999 -
                                    Line 367 & Schedule A(A)
ba00.mpr:     2600.00        0.0%   Quebec Income Tax 2000 -
                                    Line 367 & Schedule A(A)
ba01.mpr:     2600.00        0.0%   Quebec Income Tax 2001 -
                                    Line 367 & Schedule A(A)
ba02.mpr:     2670.00        2.7%   Quebec Income Tax 2002 -
                                    Line 367 & Schedule A(A)
ba03.mpr:     2710.00        1.5%   Quebec Income Tax 2003 -
                                    Line 367 & Schedule A(A)
ba04.mpr:     2765.00        2.0%   Quebec Income Tax 2004 -
                                    Line 367 & Schedule A(A)
ba05.mpr:        0.00         --    Not in effect - Quebec
                                    Budget 2004
ba06.mpr:        0.00         --    Not in effect
ba07.mpr:        0.00         --    Grown from ba06.mpr using
                                    CPIQU=1.022293
ba08.mpr:        0.00         --    Grown from ba07.mpr using
                                    CPIQU=1.020249
ba09.mpr:        0.00         --    Grown from ba08.mpr using
                                    CPIQU=1.020611
ba10.mpr:        0.00         --    Grown from ba09.mpr using
                                    CPIQU=1.020194
ba11.mpr:        0.00         --    Grown from ba10.mpr using
                                    CPIQU=1.019795
ba12.mpr:        0.00         --    Grown from ba11.mpr using
                                    CPIQU=1.020129
```

QYCXM2 — Quebec dependent child #2 amount

DESCRIPTION

This amount is used for the second and subsequent children, to calculate the dependent child tax credits (imqdctc) for the Quebec Provincial Income Tax.

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	2110.00	--	Quebec Income Tax 1991 – Attachment A & Line 367
ba92.mpr:	2205.00	4.5%	Quebec Income Tax 1992 – Attachment A & Line 367
ba93.mpr:	2250.00	2.0%	Quebec Income Tax 1993 – Attachment A & Line 367
ba94.mpr:	2400.00	6.7%	Quebec Income Tax 1994 – Attachment A(A) & Line 367
ba95.mpr:	2400.00	0.0%	Quebec Income Tax 1995 – Attachment A(A) & Line 367
ba96.mpr:	2400.00	0.0%	Quebec Income Tax 1996, Attachment A(A) & Line 307
ba97.mpr:	2400.00	0.0%	Quebec Income Tax 1997, Attachment A(A) & Line 307
ba98.mpr:	2400.00	0.0%	Quebec Income Tax 1998, Attachment A(A) & Line 367
ba99.mpr:	2400.00	0.0%	Quebec Income Tax 1999 – Line 367 & Schedule A(A)
ba00.mpr:	2400.00	0.0%	Quebec Income Tax 2000 – Line 367 & Schedule A(A)

```
ba01.mpr:    2400.00      0.0%   Quebec Income Tax 2001 -
                                 Line 367 & Schedule A(A)
ba02.mpr:    2465.00      2.7%   Quebec Income Tax 2002 -
                                 Line 367 & Schedule A(A)
ba03.mpr:    2500.00      1.4%   Quebec Income Tax 2003 -
                                 Line 367 & Schedule A(A)
ba04.mpr:    2550.00      2.0%   Quebec Income Tax 2004 -
                                 Line 367 & Schedule A(A)
ba05.mpr:    0.00          --    Not in effect - Quebec
                                 Budget 2004
ba06.mpr:    0.00          --    Not in effect
ba07.mpr:    0.00          --    Grown from ba06.mpr using
                                 CPIQU=1.022293
ba08.mpr:    0.00          --    Grown from ba07.mpr using
                                 CPIQU=1.020249
ba09.mpr:    0.00          --    Grown from ba08.mpr using
                                 CPIQU=1.020611
ba10.mpr:    0.00          --    Grown from ba09.mpr using
                                 CPIQU=1.020194
ba11.mpr:    0.00          --    Grown from ba10.mpr using
                                 CPIQU=1.019795
ba12.mpr:    0.00          --    Grown from ba11.mpr using
                                 CPIQU=1.020129
```

QYPDL   Quebec deduction limit for pension income

DESCRIPTION

In calculating taxable income for Quebec Provincial Income Tax, this parameter represents the maximum level of pension income (imqipnst) that may be claimed as a deduction. The variable imqipnst represents the individual's taxable pension income under both the splitting and non-splitting of pension income schemes. See QSPLTPNSFLAG for more information on pension income splitting.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)
txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1000.00	--	Quebec Income Tax 1991 – Line 374
ba92.mpr:	1000.00	0.0%	Quebec Income Tax 1992 – Line 374
ba93.mpr:	1000.00	0.0%	Quebec Income Tax 1993 – Line 374
ba94.mpr:	1000.00	0.0%	Quebec Income Tax 1994 – Attachment A(A) & Line 367
ba95.mpr:	1000.00	0.0%	Quebec Income Tax 1995 – Line 374
ba96.mpr:	1000.00	0.0%	Income Tax Return, 1996, Work Chart, line 374
ba97.mpr:	1000.00	0.0%	Income Tax Return, 1997, Work Chart, line 374
ba98.mpr:	1000.00	0.0%	Quebec Income Tax 1998 – Line 361 & Attachment B
ba99.mpr:	1000.00	0.0%	Quebec Income Tax 1999 – Line 361 & Schedule B
ba00.mpr:	1000.00	0.0%	Quebec Income Tax 2000 – Line 361 & Schedule B
ba01.mpr:	1000.00	0.0%	Quebec Income Tax 2001 – Line 361 & Schedule B
ba02.mpr:	1000.00	0.0%	Quebec Income Tax 2002 – Line 361 & Schedule B(F)
ba03.mpr:	1000.00	0.0%	Quebec Income Tax 2003 – Line 361 & Schedule B(B)
ba04.mpr:	1000.00	0.0%	Quebec Income Tax 2004 – Line 361 & Schedule B(B)
ba05.mpr:	1000.00	0.0%	Quebec Income Tax 2005 – Line 361 & Schedule B(B)
ba06.mpr:	1000.00	0.0%	Quebec Income Tax 2006 – Line 361 & Schedule B(B)
ba07.mpr:	1500.00	50.0%	Quebec Budget 2007 (20/02/07) Budget Plan, Section F
ba08.mpr:	1500.00	0.0%	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	1500.00	0.0%	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	1500.00	0.0%	Grown from ba09.mpr using DEFAULT=1.0000

```
 ba11.mpr:     1500.00        0.0%   Grown from ba10.mpr using
                            DEFAULT=1.0000
 ba12.mpr:     1500.00        0.0%   Grown from ba11.mpr using
                            DEFAULT=1.0000
```

QYPPI   Quebec deduction phase-in for pension income

DESCRIPTION

This value is used to scale the amount of the reduction which will be applied to the pension income tax credit. It is used in 1996 to simulate the phase-in of the income testing of the pension income credit.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget. Individual seniors with pension incomes (imqipnst) above the threshold (QYPTD) of $26,000 would have the amount of the maximum pension income credit (QYPDL) reduced (QYPRR) by 15% of income above that threshold. This reduction for higher income pensions was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqritc, QYPRR, QYPDL, QYPTD.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect

```
  ba96.mpr:     500.00          --     Income Tax Return, 1996,
                             Work Chart, line 374
  ba97.mpr:     500.00       0.0%   Income Tax Return, 1997,
                             Work Chart, line 374
  ba98.mpr:       0.00          --     No longer in effect.  See
                             QCALRFLG.
  ba99.mpr:       0.00          --     Not in effect.  See QCALRFLG
  ba00.mpr:       0.00          --     Not in effect. See QCALRFLG
  ba01.mpr:       0.00          --     Not in effect. See QCALRFLG
  ba02.mpr:       0.00          --     Not in effect. See QCALRFLG
  ba03.mpr:       0.00          --     Not in effect. See QCALRFLG
  ba04.mpr:       0.00          --     Not in effect. See QCALRFLG
  ba05.mpr:       0.00          --     Not in effect. See QCALRFLG
  ba06.mpr:       0.00          --     Not in effect. See QCALRFLG
  ba07.mpr:       0.00          --     Grown from ba06.mpr using
                             DEFAULT=1.0000
  ba08.mpr:       0.00          --     Grown from ba07.mpr using
                             DEFAULT=1.0000
  ba09.mpr:       0.00          --     Grown from ba08.mpr using
                             DEFAULT=1.0000
  ba10.mpr:       0.00          --     Grown from ba09.mpr using
                             DEFAULT=1.0000
  ba11.mpr:       0.00          --     Grown from ba10.mpr using
                             DEFAULT=1.0000
  ba12.mpr:       0.00          --     Grown from ba11.mpr using
                             DEFAULT=1.0000
```

QYPRR   Quebec deduction reduction rate for pension income

DESCRIPTION

This parameter is the proportion of net pension income above a given threshold (QYPTD) which will be deducted from the non-refundable pension income tax credit amount (QYPDL).

Legislation relating to this parameter was introduced in the 1996 Quebec Budget. Individual seniors with pension incomes (imqipnst) above the threshold (QYPTD) of $26,000 would have the amount of the maximum pension income credit (QYPDL) reduced (QYPRR) by 15% of income above that threshold. This reduction for higher income pensions was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqritc, QYPTD, QYPPI.

CROSS REFERENCE

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.07	--	Income Tax Return, 1996, Work Chart, line 374
ba97.mpr:	0.15	114.3%	Income Tax Return, 1997, Work Chart, line 374
ba98.mpr:	0.00	--	No longer in effect. See QCALRFLG.
ba99.mpr:	0.00	--	Not in effect. See QCALRFLG
ba00.mpr:	0.00	--	Not in effect. See QCALRFLG
ba01.mpr:	0.00	--	Not in effect. See QCALRFLG
ba02.mpr:	0.00	--	Not in effect. See QCALRFLG
ba03.mpr:	0.00	--	Not in effect. See QCALRFLG
ba04.mpr:	0.00	--	Not in effect. See QCALRFLG
ba05.mpr:	0.00	--	Not in effect. See QCALRFLG
ba06.mpr:	0.00	--	Not in effect. See QCALRFLG
ba07.mpr:	0.00	--	Copied from ba06.mpr
ba08.mpr:	0.00	--	Copied from ba07.mpr
ba09.mpr:	0.00	--	Copied from ba08.mpr
ba10.mpr:	0.00	--	Copied from ba09.mpr
ba11.mpr:	0.00	--	Copied from ba10.mpr
ba12.mpr:	0.00	--	Copied from ba11.mpr

QYPTD   Quebec deduction turn down for pension income

DESCRIPTION

Individual seniors will have their non-refundable pension income tax credit reduced if their net pension income is above the value of this parameter.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget. Individual seniors with pension incomes (imqipnst) above the threshold (QYPTD) of $26,000 would have the amount of the maximum pension income credit (QYPDL) reduced (QYPRR) by 15% of income above that threshold. This reduction for higher income pensions was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqritc, QYPRR, QYPPI.

CROSS REFERENCE

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00          --   Not in effect
 ba92.mpr:    0.00          --   Not in effect
 ba93.mpr:    0.00          --   Not in effect
 ba94.mpr:    0.00          --   Not in effect
 ba95.mpr:    0.00          --   Not in effect
 ba96.mpr:    26000.00      --    Income Tax Return, 1996,
                    Work Chart, line 374
 ba97.mpr:    26000.00     0.0%  Income Tax Return, 1997,
                    Work Chart, line 374
 ba98.mpr:    0.00          --    No longer in effect.  See
                    QCALRFLG.
 ba99.mpr:    0.00          --   Not in effect.  See QCALRFLG
```

```
ba00.mpr:      0.00              --    Not in effect. See QCALRFLG
ba01.mpr:      0.00              --    Not in effect. See QCALRFLG
ba02.mpr:      0.00              --    Not in effect. See QCALRFLG
ba03.mpr:      0.00              --    Not in effect. See QCALRFLG
ba04.mpr:      0.00              --    Not in effect. See QCALRFLG
ba05.mpr:      0.00              --    Not in effect. See QCALRFLG
ba06.mpr:      0.00              --    Not in effect. See QCALRFLG
ba07.mpr:      0.00              --    Grown from ba06.mpr using
                         DEFAULT=1.0000
ba08.mpr:      0.00              --    Grown from ba07.mpr using
                         DEFAULT=1.0000
ba09.mpr:      0.00              --    Grown from ba08.mpr using
                         DEFAULT=1.0000
ba10.mpr:      0.00              --    Grown from ba09.mpr using
                         DEFAULT=1.0000
ba11.mpr:      0.00              --    Grown from ba10.mpr using
                         DEFAULT=1.0000
ba12.mpr:      0.00              --    Grown from ba11.mpr using
                         DEFAULT=1.0000
```

REFFLAG   Read reference results file

DESCRIPTION

This parameter invokes the reference variable facility. When this parameter is set to 1, the
model will read a series of variables (REFVARS) from an SPSM results file (INPREF).
Please see the *User's Guide* for details on the results file facility.

REFVARS   Reference results file variables [string]

DESCRIPTION

The REFVARS parameter lists the names of the variables that the user wishes to read from
the results file, and can optionally be used to re-name these variables as well. Please see the
User's Guide for details on the results file facility.

DESCRIPTION

When set to 1, repayment of social benefits (UI, OAS, FA) are used to reduce net income.

CROSS REFERENCE

Function	Description
txinet	Compute net income
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Social benefits repayment
ba92.mpr:	1	--	Social benefits repayment
ba93.mpr:	1	--	Social benefits repayment
ba94.mpr:	1	--	Social benefits repayment
ba95.mpr:	1	--	Social benefits repayment
ba96.mpr:	1	--	Social benefits repayment
ba97.mpr:	1	--	Social benefits repayment
ba98.mpr:	1	--	Social benefits repayment
ba99.mpr:	1	--	Social benefits repayment
ba00.mpr:	1	--	Social benefits repayment
ba01.mpr:	1	--	Social benefits repayment
ba02.mpr:	1	--	Social benefits repayment
ba03.mpr:	1	--	Social benefits repayment
ba04.mpr:	1	--	Federal Income Tax 2004 – Line 235
ba05.mpr:	1	--	Federal Income Tax 2005 – Line 235
ba06.mpr:	1	--	Federal Income Tax 2006 – Line 235
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr

```
 ba09.mpr:    1                 --    Copied from ba08.mpr
 ba10.mpr:    1                 --    Copied from ba09.mpr
 ba11.mpr:    1                 --    Copied from ba10.mpr
 ba12.mpr:    1                 --    Copied from ba11.mpr
```

ROUNDFLAG   Round disposable and consumable income

DESCRIPTION

ROUNDFLAG is normally activated, so that consumable and disposable income are rounded
to the nearest dollar before being used for reporting or output purposes. Because SPSM
results files always contain rounded data, this action ensures that base/variant comparisons
that use disposable or consumable income will be identical whether BASMETH is 1 (read
results file) or 2 (create base variables through simulation). When ROUNDFLAG is set to 0,
this action is turned off. This action is useful in conjunction with the turning point facility,
because otherwise the rounding of consumable income produces a large number of spurious
turning points in the household tax function.

RRSPEINC   Increment to rrsp if conditions & rpp>0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of
parameters which allow the user to modify (generally increase) base year database values for
RRSP contributions. RRSPEINC will be added to the RRSP contributions of all persons
covered by a registered pension plan whose current RRSP contributions fall between
RRSPEMIN and RRSPEMAX.

RRSPEMAX   Maximum (rpp+rrsp) for increment if rpp>0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of
parameters which allow the user to modify (generally increase) base year database values for
RRSP contributions. Please see the description of RRSPEINC.

RRSPEMIN   Minimum (rpp+rrsp) for increment if rpp>0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of
parameters which allow the user to modify (generally increase) base year database values for
RRSP contributions. Please see the description of RRSPEINC.

RRSPIFLAG   RRSP increment activation flag

DESCRIPTION

This parameter, defined in the database adjustment parameter file, activates a group of
parameters which allow the user to modify (generally increase) base year database values for
RRSP contributions. Please see the description of RRSPEINC and RRSPSINC.

RRSPSINC   Increment to rrsp if conditions & rpp=0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of
parameters which allow the user to modify (generally increase) base year database values for
RRSP contributions. RRSPSINC will be added to the RRSP contributions of all persons not
covered by a registered pension plan whose current RRSP contributions fall between
RRSPSMIN and RRSPSMAX.

RRSPSMAX   Maximum (rrsp) for increment if rpp=0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of
parameters which allow the user to modify (generally increase) base year database values for
RRSP contributions. Please see the description of RRSPSINC.

RRSPSMIN   Minimum (rrsp) for increment if rpp=0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of
parameters which allow the user to modify (generally increase) base year database values for
RRSP contributions. Please see the description of RRSPSINC.

SACLAWFLAG Social assistance NCBS clawback flag

DESCRIPTION

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.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	FLAG
ba92.mpr:	0	--	FLAG
ba93.mpr:	0	--	FLAG
ba94.mpr:	0	--	FLAG

```
ba95.mpr:    0              --    FLAG
ba96.mpr:    0              --    FLAG
ba97.mpr:    0              --    FLAG
ba98.mpr:    1              --    FLAG
ba99.mpr:    1              --    FLAG
ba00.mpr:    1              --    FLAG
ba01.mpr:    1              --    FLAG
ba02.mpr:    1              --    FLAG
ba03.mpr:    1              --    FLAG
ba04.mpr:    1              --    FLAG
ba05.mpr:    1              --    FLAG
ba06.mpr:    1              --    FLAG
ba07.mpr:    1              --    Copied from ba06.mpr
ba08.mpr:    1              --    Copied from ba07.mpr
ba09.mpr:    1              --    Copied from ba08.mpr
ba10.mpr:    1              --    Copied from ba09.mpr
ba11.mpr:    1              --    Copied from ba10.mpr
ba12.mpr:    1              --    Copied from ba11.mpr
```

SACLAWOPT   Social assistance NCBS clawback include in tax/income flag

DESCRIPTION

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.

CROSS REFERENCE

Function   **Description**

memo1   Compute memo items for reporting

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	FLAG
ba92.mpr:	0	--	FLAG
ba93.mpr:	0	--	FLAG
ba94.mpr:	0	--	FLAG
ba95.mpr:	0	--	FLAG
ba96.mpr:	0	--	FLAG
ba97.mpr:	0	--	FLAG
ba98.mpr:	0	--	FLAG
ba99.mpr:	0	--	FLAG
ba00.mpr:	0	--	FLAG
ba01.mpr:	0	--	FLAG
ba02.mpr:	0	--	FLAG
ba03.mpr:	0	--	FLAG
ba04.mpr:	0	--	FLAG
ba05.mpr:	0	--	FLAG
ba06.mpr:	0	--	FLAG
ba07.mpr:	0	--	Copied from ba06.mpr
ba08.mpr:	0	--	Copied from ba07.mpr
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

SACLAWPR   Social assistance clawback flag [prov]

DESCRIPTION

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).

The Government of Quebec has stated that it agrees with the basic principles of the NCB. Quebec chose not to participate in the NCB because it wanted to assume control over income support for children in Quebec; however, it has adopted a similar approach to the NCB. As a result, the clawback for Quebec is not activated.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year	Value	Source		
ba91.mpr:	10	[Rows]	Not in effect	
	0			
	0			
	0			
	0			
	0			
	0			
	0			
	0			
	0			
	0			
ba92.mpr:		[Same]	Not in effect	
ba93.mpr:		[Same]	Not in effect	
ba94.mpr:		[Same]	Not in effect	
ba95.mpr:		[Same]	Not in effect	
ba96.mpr:		[Same]	Not in effect	
ba97.mpr:		[Same]	Not in effect	
ba98.mpr:	10	[Rows]	NCB Progress Report	
	0			
	1			
	1			
	0			
	0			
	1			
	1			
	1			
	1			
	0			
ba99.mpr:	10	[Rows]	NCB Progress Report	
	1			
	1			

```
            1
            0
            0
            1
            1
            1
            1
            0
ba00.mpr:              [Same]    NCB Progress Report
ba01.mpr:              [Same]    NCB Progress Report
ba02.mpr:      10      [Rows]    HRDC Income Support Policy
                                 Group
            1
            1
            0
            0
            0
            1
            1
            1
            1
            0
ba03.mpr:              [Same]    HRDC Income Support Policy
                                 Group
ba04.mpr:      10      [Rows]    HRDC Income Support Policy
                                 Group
            1
            1
            0
            0
            0
            1
            0
            1
            1
            0
ba05.mpr:              [Same]    HRDC Income Support Policy
                                 Group
ba06.mpr:      10      [Rows]    HRDC Income Support Policy
                                 Group
            0
            1
            0
            0
            0
            1
            0
```

```
         0
         1
         0
 ba07.mpr:                 [Same]   Copied from ba06.mpr
 ba08.mpr:                 [Same]   Copied from ba07.mpr
 ba09.mpr:                 [Same]   Copied from ba08.mpr
 ba10.mpr:                 [Same]   Copied from ba09.mpr
 ba11.mpr:                 [Same]   Copied from ba10.mpr
 ba12.mpr:                 [Same]   Copied from ba11.mpr
```

SAELDOPT   SA for elderly calculation method [1=~SA,2=GIST->~SA,3=diff]

DESCRIPTION

When the value of SAFLAG is set to 1, this parameter determines the way in which Social
Assistance Payments (imisa) will be calculated for the elderly. There are three valid values
for SAELDOPT:

1. Social Assistance is set to zero for all persons over age 65
2. Social Assistance (imisa) is set to zero for individuals age 65 and over receiving
simulated GIS Supplementation Benefits (imigist), otherwise it is set equal to Reported
Social Assistance (idisa).
3. Social Assistance is set equal to the positive difference between reported social assistance
and simulated GIS supplements

imisa = idisa - imigist

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 1   --   OPTION
 ba92.mpr: 1   --   OPTION

```
ba93.mpr:    1               --    OPTION
ba94.mpr:    1               --    OPTION
ba95.mpr:    1               --    OPTION
ba96.mpr:    1               --    OPTION
ba97.mpr:    1               --    OPTION
ba98.mpr:    1               --    OPTION
ba99.mpr:    1               --    Option
ba00.mpr:    1               --    OPTION
ba01.mpr:    1               --    OPTION
ba02.mpr:    1               --    OPTION
ba03.mpr:    1               --    OPTION
ba04.mpr:    1               --    OPTION
ba05.mpr:    1               --    OPTION
ba06.mpr:    1               --    OPTION
ba07.mpr:    1               --    Copied from ba06.mpr
ba08.mpr:    1               --    Copied from ba07.mpr
ba09.mpr:    1               --    Copied from ba08.mpr
ba10.mpr:    1               --    Copied from ba09.mpr
ba11.mpr:    1               --    Copied from ba10.mpr
ba12.mpr:    1               --    Copied from ba11.mpr
```

SAFLAG   Social assistance flag

DESCRIPTION

When SAFLAG is set to 1, social assistance is calculated, otherwise Modelled Social
Assistance (imisa) is set to zero. See also SAELDOPT and the samod function description.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1		-- To Calculate Social Assistance
ba92.mpr:	1		-- To Calculate Social Assistance
ba93.mpr:	1		-- To Calculate Social Assistance
ba94.mpr:	1		-- To Calculate Social Assistance
ba95.mpr:	1		-- To Calculate Social Assistance
ba96.mpr:	1		-- To Calculate Social Assistance
ba97.mpr:	1		-- To Calculate Social Assistance
ba98.mpr:	1		-- To Calculate Social Assistance
ba99.mpr:	1		-- To Calculate Social Assistance
ba00.mpr:	1		-- To Calculate Social Assistance
ba01.mpr:	1		-- To Calculate Social Assistance
ba02.mpr:	1		-- To Calculate Social Assistance
ba03.mpr:	1		-- SPSD/M Development Team
ba04.mpr:	1		-- SPSD/M Development Team
ba05.mpr:	1		-- SPSD/M Development Team
ba06.mpr:	1		-- SPSD/M Development Team
ba07.mpr:	1		-- Copied from ba06.mpr
ba08.mpr:	1		-- Copied from ba07.mpr
ba09.mpr:	1		-- Copied from ba08.mpr
ba10.mpr:	1		-- Copied from ba09.mpr
ba11.mpr:	1		-- Copied from ba10.mpr
ba12.mpr:	1		-- Copied from ba11.mpr

DESCRIPTION

In version 5.0 and earlier, this parameter was a single proportion used to determine the proportional splitting of Social Assistance payments between federal and provincial governments. It is now implemented as a vector of ten individual provincial proportions to correctly account for the modified limits to the growth of CAP payments by the federal government.

This vector parameter is used to determine the proportional splitting of Social Assistance payments between individual provinces and the federal government. This splitting is performed inside the samod function and corresponds to the federal/provincial cost sharing agreements in the Canada Assistance Plan. The value of SAFS is the proportion of reported social assistance which is paid by provincial governments.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Source	
ba91.mpr:	10	[Rows]	fed CAP office 23/2/94
0.50000			
0.50000			
0.50000			
0.50000			
0.50000			
0.35250			
0.50000			
0.50000			
0.47750			
0.43250			
ba92.mpr:	10	[Rows]	fed CAP office 23/2/94

```
        0.50000          0.0%
        0.50000          0.0%
        0.50000          0.0%
        0.50000          0.0%
        0.50000          0.0%
        0.30000        -14.9%
        0.50000          0.0%
        0.50000          0.0%
        0.45500         -4.7%
        0.38250        -11.6%
ba93.mpr:    10          [Rows]    fed CAP office 23/2/94
        0.50000          0.0%
        0.50000          0.0%
        0.50000          0.0%
        0.50000          0.0%
        0.50000          0.0%
        0.28250         -5.8%
        0.50000          0.0%
        0.50000          0.0%
        0.48750          7.1%
        0.35500         -7.2%
ba94.mpr:    10          [Rows]    fed CAP office 23/2/94
        0.50000          0.0%
        0.50000          0.0%
        0.50000          0.0%
        0.50000          0.0%
        0.50000          0.0%
        0.28250          0.0%
        0.50000          0.0%
        0.50000          0.0%
        0.50000          2.6%
        0.35500          0.0%
ba95.mpr:    10          [Rows]    fed CAP office 29/04/96
        0.50000          0.0%
        0.50000          0.0%
        0.50000          0.0%
        0.50000          0.0%
        0.50000          0.0%
        0.29750          5.3%
        0.50000          0.0%
        0.50000          0.0%
        0.50000          0.0%
        0.31750        -10.6%
ba96.mpr:    10          [Rows]    CHST replaces CAP
        0.00000       -100.0%
        0.00000       -100.0%
        0.00000       -100.0%
```

```
   0.00000      -100.0%
   0.00000      -100.0%
   0.00000      -100.0%
   0.00000      -100.0%
   0.00000      -100.0%
   0.00000      -100.0%
   0.00000      -100.0%
 ba97.mpr:                [Same]   Not in effect
 ba98.mpr:                [Same]   Not in effect
 ba99.mpr:                [Same]   Not in effect
 ba00.mpr:                [Same]   Not in effect
 ba01.mpr:                [Same]   Not in effect
 ba02.mpr:                [Same]   Not in effect
 ba03.mpr:                [Same]   Not in effect
 ba04.mpr:                [Same]   Not in effect
 ba05.mpr:                [Same]   Not in effect
 ba06.mpr:                [Same]   Not in effect
 ba07.mpr:                [Same]   Copied from ba06.mpr
 ba08.mpr:                [Same]   Copied from ba07.mpr
 ba09.mpr:                [Same]   Copied from ba08.mpr
 ba10.mpr:                [Same]   Copied from ba09.mpr
 ba11.mpr:                [Same]   Copied from ba10.mpr
 ba12.mpr:                [Same]   Copied from ba11.mpr
```

SAMPLE   Size of sample obtained

DESCRIPTION

This parameter reports the proportion of sample used for processing. Valid values range
from 0 to 1. Should the user interrupt a model run in progress the correct sampling ratio will
be calculated and output in the control parameter (.cpr) file.

SAMPLEREQ Size of sample requested

DESCRIPTION

This control parameter allows the user to indicate the size of the sample requested for
processing. The size of the sample actually obtained will be recorded in SAMPLE, and may
differ from SAMPLE for a number of reasons among which are:

- The input database file given by INPSPD had fewer records than required to generate the
requested sample.

- The input results file given by INPBASMRS had fewer records than required because it was generated with a sample smaller than SAMPLEREQ.
- An SPSM execution always occurs with an integral number of households, therefore the resulting sample may deviate slightly from that requested.

SAMTOPT   Sask. alternative minimum tax option

DESCRIPTION

When Saskatchewan tax on taxable income is calculated (STXFLG = 1), there are four options as to how to calculate the provincial minimum tax.

When SAMTOPT is set to 1, then no provincial alternative minimum tax or minimum tax carryover is calculated.

When SAMTOPT is set to 2, then a percentage (SAMTPCTF) of the additional federal tax triggered by the federal minimum tax (imamtprv) is added to the basic provincial tax (imbpt). The definition of imamtprv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using SAMTPCTF.

When SAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the SAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits. The provincial minimum tax carryover credit (impminco) is calculated using SAMTTX.

When SAMTOPT is set to 4, then a percentage (SAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using SAMTPCTM.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect
ba93.mpr:	1	--	Not in effect
ba94.mpr:	1	--	Not in effect
ba95.mpr:	1	--	Not in effect
ba96.mpr:	1	--	Not in effect
ba97.mpr:	1	--	Not in effect
ba98.mpr:	1	--	Not in effect
ba99.mpr:	1	--	Not in effect
ba00.mpr:	1	--	Not in effect
ba01.mpr:	4	--	Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr:	2	--	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	2	--	Federal Income Tax Form SK428 - 2003
ba04.mpr:	2	--	Federal Income Tax Form SK428 - 2004
ba05.mpr:	2	--	Federal Income Tax Form SK428 - 2005
ba06.mpr:	2	--	Federal Income Tax Form SK428 - 2006
ba07.mpr:	2	--	Copied from ba06.mpr
ba08.mpr:	2	--	Copied from ba07.mpr
ba09.mpr:	2	--	Copied from ba08.mpr
ba10.mpr:	2	--	Copied from ba09.mpr
ba11.mpr:	2	--	Copied from ba10.mpr
ba12.mpr:	2	--	Copied from ba11.mpr

SAMTPCTF   Sask. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Saskatchewan tax on taxable income is calculated (STXFLG=1) and SAMTOPT is set to 2, then a percentage (SAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.50000	--	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	0.50000	0.0%	Federal Income Tax Form SK428 - 2003
ba04.mpr:	0.50000	0.0%	Federal Income Tax Form SK428 - 2004
ba05.mpr:	0.50000	0.0%	Federal Income Tax Form SK428 - 2005
ba06.mpr:	0.50000	0.0%	Federal Income Tax Form SK428 - 2006
ba07.mpr:	0.50000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.50000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.50000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.50000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.50000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.50000	0.0%	Copied from ba11.mpr

DESCRIPTION

When Saskatchewan tax on taxable income is calculated (STXFLG=1) and SAMTOPT is set to 4, then a percentage (SAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.50000	--	Federal Income Tax Form SK428- 2001
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr

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ba09.mpr:     0.00000        --     Copied from ba08.mpr
ba10.mpr:     0.00000        --     Copied from ba09.mpr
ba11.mpr:     0.00000        --     Copied from ba10.mpr
ba12.mpr:     0.00000        --     Copied from ba11.mpr
```

SAMTTX   Sask. amt rate as tax on adjusted income

DESCRIPTION

When Saskatchewan tax on taxable income is calculated (STXFLG=1) and SAMTOPT is set
to 3, the income used in the provincial tax calculation is replaced by the net income used for
alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then
the SAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the
provincial tax before the non-refundable tax credits.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect

```
ba04.mpr:      0.00000       --     Not in effect
ba05.mpr:      0.00000       --     Not in effect
ba06.mpr:      0.00000       --     Not in effect
ba07.mpr:      0.00000       --     Copied from ba06.mpr
ba08.mpr:      0.00000       --     Copied from ba07.mpr
ba09.mpr:      0.00000       --     Copied from ba08.mpr
ba10.mpr:      0.00000       --     Copied from ba09.mpr
ba11.mpr:      0.00000       --     Copied from ba10.mpr
ba12.mpr:      0.00000       --     Copied from ba11.mpr
```

SAPFLAG   Social assistance predicted value flag

DESCRIPTION

When SAPFLAG is set to 1, predicted values of social assistance are used. Predicted values are equal to idisa when SATARGET is set to 0.5. Users can increase or decrease the number of families receiving SA by increasing or decreasing SATARGET.

Interval between 0.5 and 0.95 allows for a maximum increase of 3% in the number of families receiving SA. Interval between 0.05 and 0.5 allows for a maximum decrease of 3% in the number of families receiving SA. Individuals are selected and get idsapred when idsarank/1000 is lower than SATARGET.

See idsapred, idsarank.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0              --     SPSD/M Development Team
ba92.mpr:      0              --     SPSD/M Development Team
ba93.mpr:      0              --     SPSD/M Development Team
```

```
ba94.mpr:      0          --     SPSD/M Development Team
ba95.mpr:      0          --     SPSD/M Development Team
ba96.mpr:      0          --     SPSD/M Development Team
ba97.mpr:      0          --     SPSD/M Development Team
ba98.mpr:      0          --     SPSD/M Development Team
ba99.mpr:      0          --     SPSD/M Development Team
ba00.mpr:      0          --     SPSD/M Development Team
ba01.mpr:      0          --     SPSD/M Development Team
ba02.mpr:      0          --     SPSD/M Development Team
ba03.mpr:      0          --     SPSD/M Development Team
ba04.mpr:      0          --     SPSD/M Development Team
ba05.mpr:      0          --     SPSD/M Development Team
ba06.mpr:      0          --     SPSD/M Development Team
ba07.mpr:      0          --     Copied from ba06.mpr
ba08.mpr:      0          --     Copied from ba07.mpr
ba09.mpr:      0          --     Copied from ba08.mpr
ba10.mpr:      0          --     Copied from ba09.mpr
ba11.mpr:      0          --     Copied from ba10.mpr
ba12.mpr:      0          --     Copied from ba11.mpr
```

SASKC   Saskatchewan GIS supplement: married pensioners

DESCRIPTION

Maximum annual Saskatchewan Income Plan benefits for each person in a married couple
where both receive OAS/GIS. Calculated as a sum of monthly maximums.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	810.00	--	HWC 1991 Edition, section 6.1
ba92.mpr:	825.00	1.9%	HWC 1992 Edition, section 6.1
ba93.mpr:	870.00	5.5%	HWC 1993 Edition, section 6.1
ba94.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba95.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba96.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba97.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba98.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba99.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba00.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba01.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba02.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba03.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba04.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba05.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba06.mpr:	870.00	0.0%	Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005
ba07.mpr:	870.00	0.0%	Grown from ba06.mpr using DEFAULT=1.0000
ba08.mpr:	870.00	0.0%	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	870.00	0.0%	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	870.00	0.0%	Grown from ba09.mpr using DEFAULT=1.0000

```
ba11.mpr:     870.00       0.0%   Grown from ba10.mpr using
                                  DEFAULT=1.0000
ba12.mpr:     870.00       0.0%   Grown from ba11.mpr using
                                  DEFAULT=1.0000
```

SASKMINC   Saskatchewan GIS supplement minimum benefits: married

DESCRIPTION

Minimum annual Saskatchewan Income Plan benefits for each person in a married couple
where both receive OAS/GIS. Calculated as a sum of monthly minimum.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    54.00           --    HWC 1991 Edition, section
                                    6.1
 ba92.mpr:    60.00         11.1%   Saskatchewan Income Plan,
                                    Government of Saskatchewan
 ba93.mpr:    78.00         30.0%   Saskatchewan Income Plan,
                                    Government of Saskatchewan
 ba94.mpr:    78.00          0.0%   Saskatchewan Income Plan,
                                    Government of Saskatchewan
 ba95.mpr:    78.00          0.0%   Saskatchewan Income Plan,
                                    Government of Saskatchewan
 ba96.mpr:    78.00          0.0%   Saskatchewan Income Plan,
                                    Government of Saskatchewan
 ba97.mpr:    78.00          0.0%   Saskatchewan Income Plan,
                                    Government of Saskatchewan
 ba98.mpr:    78.00          0.0%   Saskatchewan Income Plan,
                                    Government of Saskatchewan
```

```
ba99.mpr:    78.00          0.0%   Saskatchewan Income Plan,
                                    Government of Saskatchewan
ba00.mpr:    78.00          0.0%   Saskatchewan Income Plan,
                                    Government of Saskatchewan
ba01.mpr:    78.00          0.0%   Saskatchewan Income Plan,
                                    Government of Saskatchewan
ba02.mpr:    78.00          0.0%   Saskatchewan Income Plan,
                                    Government of Saskatchewan
ba03.mpr:    78.00          0.0%   Saskatchewan Income Plan,
                                    Government of Saskatchewan
ba04.mpr:    78.00          0.0%   Saskatchewan Income Plan,
                                    Government of Saskatchewan
ba05.mpr:    78.00          0.0%   Saskatchewan Income Plan,
                                    Government of Saskatchewan
ba06.mpr:    78.00          0.0%   Saskatchewan Income Plan
                                    Regulations, 2002, Reg. 123/2005
ba07.mpr:    78.00          0.0%   Grown from ba06.mpr using
                                    DEFAULT=1.0000
ba08.mpr:    78.00          0.0%   Grown from ba07.mpr using
                                    DEFAULT=1.0000
ba09.mpr:    78.00          0.0%   Grown from ba08.mpr using
                                    DEFAULT=1.0000
ba10.mpr:    78.00          0.0%   Grown from ba09.mpr using
                                    DEFAULT=1.0000
ba11.mpr:    78.00          0.0%   Grown from ba10.mpr using
                                    DEFAULT=1.0000
ba12.mpr:    78.00          0.0%   Grown from ba11.mpr using
                                    DEFAULT=1.0000
```

SASKMINS   Saskatchewan GIS supplement minimum benefits: single

DESCRIPTION

Minimum annual Saskatchewan Income Plan benefits for single persons, or a married GIS recipient whose spouse is not receiving OAS/GIS/SPA. Calculated as a sum of monthly minimum.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	60.00	--	HWC 1991 Edition, section 6.1
ba92.mpr:	78.00	30.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba93.mpr:	132.00	69.2%	Saskatchewan Income Plan, Government of Saskatchewan
ba94.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba95.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba96.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba97.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba98.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba99.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba00.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba01.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba02.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba03.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba04.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba05.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan

```
ba06.mpr:      132.00        0.0%   Saskatchewan Income Plan
                                    Regulations, 2002, Reg. 123/2005
ba07.mpr:      132.00        0.0%   Grown from ba06.mpr using
                                    DEFAULT=1.0000
ba08.mpr:      132.00        0.0%   Grown from ba07.mpr using
                                    DEFAULT=1.0000
ba09.mpr:      132.00        0.0%   Grown from ba08.mpr using
                                    DEFAULT=1.0000
ba10.mpr:      132.00        0.0%   Grown from ba09.mpr using
                                    DEFAULT=1.0000
ba11.mpr:      132.00        0.0%   Grown from ba10.mpr using
                                    DEFAULT=1.0000
ba12.mpr:      132.00        0.0%   Grown from ba11.mpr using
                                    DEFAULT=1.0000
```

SASKRR1   Saskatchewan GIS supplement reduction rate: regular

DESCRIPTION

Saskatchewan Income Plan reduction rate for single pensioners and married pensioners who are both eligible. This rate is expressed as a proportion of the actual GIS dollar reduction.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      1.00000        --    HWC 1991 Edition, section
                                    6.1
ba92.mpr:      1.00000        0.0%  HWC 1992 Edition, section
                                    6.1
ba93.mpr:      1.00000        0.0%  HWC 1993 Edition, section
                                    6.1
```

```
ba94.mpr:    1.00000      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba95.mpr:    1.00000      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba96.mpr:    1.00000      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba97.mpr:    1.00000      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba98.mpr:    1.00000      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba99.mpr:    1.00000      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba00.mpr:    1.00000      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba01.mpr:    1.00000      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba02.mpr:    1.00000      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba03.mpr:    1.00000      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba04.mpr:    1.00000      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba05.mpr:    1.00000      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba06.mpr:    1.00000      0.0%   Saskatchewan Income Plan
                                  Regulations, 2002, Reg. 123/2005
ba07.mpr:    1.00000      0.0%   Copied from ba06.mpr
ba08.mpr:    1.00000      0.0%   Copied from ba07.mpr
ba09.mpr:    1.00000      0.0%   Copied from ba08.mpr
ba10.mpr:    1.00000      0.0%   Copied from ba09.mpr
ba11.mpr:    1.00000      0.0%   Copied from ba10.mpr
ba12.mpr:    1.00000      0.0%   Copied from ba11.mpr
```

SASKRR2   Saskatchewan GIS supplement reduction rate: 1 GIS

DESCRIPTION

Saskatchewan Income Plan reduction rate for married pensioners whose spouses are not eligible for OAS/GIS. This rate is expressed as a dollar reduction for each one dollar actual GIS dollar reduction.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	3.00000	--	HWC 1991 Edition, section 6.1
ba92.mpr:	3.00000	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	3.00000	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba95.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba96.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba97.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba98.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba99.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba00.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba01.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba02.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba03.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba04.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba05.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan

```
ba06.mpr:      3.00000     0.0%   Saskatchewan Income Plan
                                  Regulations, 2002, Reg. 123/2005
ba07.mpr:      3.00000     0.0%   Copied from ba06.mpr
ba08.mpr:      3.00000     0.0%   Copied from ba07.mpr
ba09.mpr:      3.00000     0.0%   Copied from ba08.mpr
ba10.mpr:      3.00000     0.0%   Copied from ba09.mpr
ba11.mpr:      3.00000     0.0%   Copied from ba10.mpr
ba12.mpr:      3.00000     0.0%   Copied from ba11.mpr
```

SASKRR3   Saskatchewan GIS supplement reduction rate: SPA

DESCRIPTION

Saskatchewan Income Plan reduction rate for married pensioners whose spouses are receiving SPA. This rate is expressed as a dollar reduction for each one dollar actual GIS dollar reduction.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.33333	--	HWC 1991 Edition, section 6.1
ba92.mpr:	0.33333	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	0.33333	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	0.33333	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba95.mpr:	0.33333	0.0%	Saskatchewan Income Plan, Government of Saskatchewan

```
ba96.mpr:     0.33333      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba97.mpr:     0.33333      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba98.mpr:     0.33333      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba99.mpr:     0.33333      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba00.mpr:     0.33333      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba01.mpr:     0.33333      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba02.mpr:     0.33333      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba03.mpr:     0.33333      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba04.mpr:     0.33333      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba05.mpr:     0.33333      0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba06.mpr:     0.33333      0.0%   Saskatchewan Income Plan
                                  Regulations, 2002, Reg. 123/2005
ba07.mpr:     0.33333      0.0%   Copied from ba06.mpr
ba08.mpr:     0.33333      0.0%   Copied from ba07.mpr
ba09.mpr:     0.33333      0.0%   Copied from ba08.mpr
ba10.mpr:     0.33333      0.0%   Copied from ba09.mpr
ba11.mpr:     0.33333      0.0%   Copied from ba10.mpr
ba12.mpr:     0.33333      0.0%   Copied from ba11.mpr
```

SASKS   Saskatchewan GIS supplement: single pensioners

DESCRIPTION

Maximum annual Saskatchewan Income Plan benefits for single persons, or a married GIS recipient whose spouse is not receiving OAS/GIS/SPA. Calculated as a sum of monthly maximums.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	960.00	--	HWC 1991 Edition, section 6.1
ba92.mpr:	990.00	3.1%	HWC 1992 Edition, section 6.1
ba93.mpr:	1080.00	9.1%	HWC 1993 Edition, section 6.1
ba94.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba95.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba96.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba97.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba98.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba99.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba00.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba01.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba02.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba03.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba04.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba05.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan

```
ba06.mpr:      1080.00      0.0%   Saskatchewan Income Plan
                                   Regulations, 2002, Reg. 123/2005
ba07.mpr:      1080.00      0.0%   Grown from ba06.mpr using
                                   DEFAULT=1.0000
ba08.mpr:      1080.00      0.0%   Grown from ba07.mpr using
                                   DEFAULT=1.0000
ba09.mpr:      1080.00      0.0%   Grown from ba08.mpr using
                                   DEFAULT=1.0000
ba10.mpr:      1080.00      0.0%   Grown from ba09.mpr using
                                   DEFAULT=1.0000
ba11.mpr:      1080.00      0.0%   Grown from ba10.mpr using
                                   DEFAULT=1.0000
ba12.mpr:      1080.00      0.0%   Grown from ba11.mpr using
                                   DEFAULT=1.0000
```

SASKTECA   Saskatchewan GIS supplement temporary energy cost allowance

DESCRIPTION

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.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.00           --    Not in effect
ba92.mpr:      0.00           --    Not in effect
ba93.mpr:      0.00           --    Not in effect
ba94.mpr:      0.00           --    Not in effect
ba95.mpr:      0.00           --    Not in effect
```

```
ba96.mpr:     0.00              --     Not in effect
ba97.mpr:     0.00              --     Not in effect
ba98.mpr:     0.00              --     Not in effect
ba99.mpr:     0.00              --     Not in effect
ba00.mpr:     0.00              --     Not in effect
ba01.mpr:     0.00              --     Not in effect
ba02.mpr:     0.00              --     Not in effect
ba03.mpr:     0.00              --     Not in effect
ba04.mpr:     0.00              --     Not in effect
ba05.mpr:    20.00              --     Saskatchewan Income Plan,
                              Reg. 123/2005
ba06.mpr:    80.00           300.0%   Saskatchewan Income Plan,
                              Reg. 123/2005
ba07.mpr:     0.00              --     Not in effect
ba08.mpr:     0.00              --     Grown from ba07.mpr using
                              DEFAULT=1.0000
ba09.mpr:     0.00              --     Grown from ba08.mpr using
                              DEFAULT=1.0000
ba10.mpr:     0.00              --     Grown from ba09.mpr using
                              DEFAULT=1.0000
ba11.mpr:     0.00              --     Grown from ba10.mpr using
                              DEFAULT=1.0000
ba12.mpr:     0.00              --     Grown from ba11.mpr using
                              DEFAULT=1.0000
```

SATARGET   Social assistance target for predicted SA

DESCRIPTION

When SAPFLAG is set to 1, predicted values of social assistance are used. Predicted values
are equal to idisa when SATARGET is set to 0.5. Users can increase or decrease the number
of families receiving SA by increasing or decreasing SATARGET.

Interval between 0.5 and 0.95 allows for a maximum increase of 75% in the number of
families receiving SA. Interval between 0.05 and 0.5 allows for a maximum decrease of 75%
in the number of families receiving SA. Individuals are selected and get idsapred when
idsarank/1000 is lower than SATARGET. Maximum variation may vary by province.

See SAPFLAG, idsapred, idsarank.

For more information on how to change the number of SA recipients, see the *User's Guide*
under Miscellaneous Facilities.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year   Value   Source

```
 ba91.mpr:     10          [Rows]    SPSD/M Development Team
       0.50000
       0.50000
       0.50000
       0.50000
       0.50000
       0.50000
       0.50000
       0.50000
       0.50000
       0.50000
 ba92.mpr:                [Same]    SPSD/M Development Team
 ba93.mpr:                [Same]    SPSD/M Development Team
 ba94.mpr:                [Same]    SPSD/M Development Team
 ba95.mpr:                [Same]    SPSD/M Development Team
 ba96.mpr:                [Same]    SPSD/M Development Team
 ba97.mpr:                [Same]    SPSD/M Development Team
 ba98.mpr:                [Same]    SPSD/M Development Team
 ba99.mpr:                [Same]    SPSD/M Development Team
 ba00.mpr:                [Same]    SPSD/M Development Team
 ba01.mpr:                [Same]    SPSD/M Development Team
 ba02.mpr:                [Same]    SPSD/M Development Team
 ba03.mpr:                [Same]    SPSD/M Development Team
 ba04.mpr:                [Same]    SPSD/M Development Team
 ba05.mpr:                [Same]    SPSD/M Development Team
 ba06.mpr:                [Same]    SPSD/M Development Team
 ba07.mpr:                [Same]    SPSD/M Development Team
 ba08.mpr:                [Same]    SPSD/M Development Team
 ba09.mpr:                [Same]    SPSD/M Development Team
 ba10.mpr:                [Same]    Copied from ba09.mpr
 ba11.mpr:                [Same]    Copied from ba10.mpr
```

```
ba12.mpr:                    [Same]   Copied from ba11.mpr
```

SAXM   Sask. Age Amount

DESCRIPTION

This is the maximum value of the Saskatchewan age non-refundable tax credit before any
reductions are applied. The parameter is only used when a provincial tax on taxable income
is calculated (STXFLG = 1).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	3619.00	--	Federal Income Tax Form SK428 – 2001
ba02.mpr:	3728.00	3.0%	Federal Income Tax Form SK428 – 2002
ba03.mpr:	3787.00	1.6%	Federal Income Tax Form SK428 – 2003
ba04.mpr:	3912.00	3.3%	Federal Income Tax Form SK428 – 2004

```
ba05.mpr:      3979.00       1.7%   Federal Income Tax Form
                                    SK428 - 2005
ba06.mpr:      4066.00       2.2%   Federal Income Tax Form
                                    SK428 - 2006
ba07.mpr:      4156.00       2.2%   TD1SK E (07)
ba08.mpr:      4240.39       2.0%   Grown from ba07.mpr using
                                    CPISA=1.020305
ba09.mpr:      4327.79       2.1%   Grown from ba08.mpr using
                                    CPISA=1.020611
ba10.mpr:      4415.19       2.0%   Grown from ba09.mpr using
                                    CPISA=1.020195
ba11.mpr:      4502.59       2.0%   Grown from ba10.mpr using
                                    CPISA=1.019795
ba12.mpr:      4593.00       2.0%   Grown from ba11.mpr using
                                    CPISA=1.020080
```

SAXRR   Sask. Age Amount credit reduction rate

DESCRIPTION

This parameter is the proportion of net income above a given threshold (SAXTD) which will
be deducted from the provincial non-refundable age tax credit amount (SAXM). The
parameter is only used when the Saskatchewan provincial tax on taxable income is calculated
(STXFLG = 1).

See also impatxc, SAXTD.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect

```
ba92.mpr:    0.00000        --    Not in effect
ba93.mpr:    0.00000        --    Not in effect
ba94.mpr:    0.00000        --    Not in effect
ba95.mpr:    0.00000        --    Not in effect
ba96.mpr:    0.00000        --    Not in effect
ba97.mpr:    0.00000        --    Not in effect
ba98.mpr:    0.00000        --    Not in effect
ba99.mpr:    0.00000        --    Not in effect
ba00.mpr:    0.00000        --    Not in effect
ba01.mpr:    0.15000        --    Federal Income Tax Form
                                  SK428 - 2001
ba02.mpr:    0.15000       0.0%   Federal Income Tax Form
                                  SK428 - 2002
ba03.mpr:    0.15000       0.0%   Federal Income Tax Form
                                  SK428 - 2003
ba04.mpr:    0.15000       0.0%   Federal Income Tax Form
                                  SK428 - 2004
ba05.mpr:    0.15000       0.0%   Federal Income Tax Form
                                  SK428 - 2005
ba06.mpr:    0.15000       0.0%   Federal Income Tax Form
                                  SK428 - 2006
ba07.mpr:    0.15000       0.0%   TD1SK-WS E (07)
ba08.mpr:    0.15000       0.0%   Copied from ba07.mpr
ba09.mpr:    0.15000       0.0%   Copied from ba08.mpr
ba10.mpr:    0.15000       0.0%   Copied from ba09.mpr
ba11.mpr:    0.15000       0.0%   Copied from ba10.mpr
ba12.mpr:    0.15000       0.0%   Copied from ba11.mpr
```

SAXTD   Sask. Age Amount net income turndown

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter. The parameter is only used when the Saskatchewan provincial tax on taxable income is calculated (STXFLG = 1).

See also impatxc, SAXRR

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	26941.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	27749.00	3.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	28193.00	1.6%	Federal Income Tax Form SK428 - 2003
ba04.mpr:	29124.00	3.3%	Federal Income Tax Form SK428 - 2004
ba05.mpr:	29619.00	1.7%	Federal Income Tax Form SK428 - 2005
ba06.mpr:	30270.00	2.2%	Federal Income Tax Form SK428 - 2006
ba07.mpr:	30936.00	2.2%	TD1SK E (07)
ba08.mpr:	31564.16	2.0%	Grown from ba07.mpr using CPISA=1.020305
ba09.mpr:	32214.73	2.1%	Grown from ba08.mpr using CPISA=1.020611
ba10.mpr:	32865.31	2.0%	Grown from ba09.mpr using CPISA=1.020195
ba11.mpr:	33515.88	2.0%	Grown from ba10.mpr using CPISA=1.019795

```
ba12.mpr:     34188.88     2.0%   Grown from ba11.mpr using
                                   CPISA=1.020080
```

SBXM   Sask. Basic Personal Exemption/amount

DESCRIPTION

This parameter represents the basic exemption when Saskatchewan tax is calculated as a tax
on taxable income. It is only calculated when STXFLG is set to 1.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	8000.00	--	Federal Income Tax Form SK428 – 2001
ba02.mpr:	8000.00	0.0%	Federal Income Tax Form SK428 – 2002
ba03.mpr:	8000.00	0.0%	Federal Income Tax Form SK428 – 2003
ba04.mpr:	8264.00	3.3%	Federal Income Tax Form SK428 – 2004

```
ba05.mpr:     8404.00      1.7%   Federal Income Tax Form
                                  SK428 - 2005
ba06.mpr:     8589.00      2.2%   Federal Income Tax Form
                                  SK428 - 2006
ba07.mpr:     8778.00      2.2%   TD1SK E (07)
ba08.mpr:     8956.24      2.0%   Grown from ba07.mpr using
                                  CPISA=1.020305
ba09.mpr:     9140.84      2.1%   Grown from ba08.mpr using
                                  CPISA=1.020611
ba10.mpr:     9325.44      2.0%   Grown from ba09.mpr using
                                  CPISA=1.020195
ba11.mpr:     9510.04      2.0%   Grown from ba10.mpr using
                                  CPISA=1.019795
ba12.mpr:     9701.00      2.0%   Grown from ba11.mpr using
                                  CPISA=1.020080
```

SCB1   Sask Child Benefit max for 1st child

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the first dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	900.00	--	Saskatchewan budget 1998
ba99.mpr:	720.00	-20.0%	Sask. Child Benefit Regulations Amendment
ba00.mpr:	528.00	-26.7%	Sask. Child Benefit Regulations Amendment
ba01.mpr:	250.00	-52.7%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	212.00	-15.2%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	42.00	-80.2%	Sask. Child Benefit Regulations Amendment
ba04.mpr:	0.00	--	Saskatchewan Reg. 36/2004 - June 9, 2004
ba05.mpr:	0.00	--	Saskatchewan Child Benefit Regulations
ba06.mpr:	0.00	--	Not in effect - Repealed Sask Reg 113/2006
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using DEFAULT=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using DEFAULT=1.0000

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the first dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	900.00	--	Saskatchewan budget 1998
ba00.mpr:	720.00	-20.0%	Sask. Child Benefit Regulations Amendment
ba01.mpr:	528.00	-26.7%	Sask. Child Benefit Regulations Amendment

```
ba02.mpr:       250.00      -52.7%   Your Canada Child Tax
                                     Benefit - Guide T4114-12
ba03.mpr:       212.00      -15.2%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 02)
ba04.mpr:        42.00      -80.2%   Sask. Child Benefit
                                     Regulations Amendment
ba05.mpr:         0.00        --     Saskatchewan Reg. 36/2004 -
                                     June 9, 2004
ba06.mpr:         0.00        --     Saskatchewan Child Benefit
                                     Regulations
ba07.mpr:         0.00        --     Not in effect - Repealed
                                     Sask Reg 113/2006
ba08.mpr:         0.00        --     Not in effect
ba09.mpr:         0.00        --     Grown from ba08.mpr using
                                     DEFAULT=1.0000
ba10.mpr:         0.00        --     Grown from ba09.mpr using
                                     DEFAULT=1.0000
ba11.mpr:         0.00        --     Grown from ba10.mpr using
                                     DEFAULT=1.0000
ba12.mpr:         0.00        --     Grown from ba11.mpr using
                                     DEFAULT=1.0000
```

SCB2 Sask Child Benefit max for 2nd child

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the second dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	1104.00	--	Saskatchewan budget 1998
ba99.mpr:	924.00	-16.3%	Sask. Child Benefit Regulations Amendment
ba00.mpr:	738.00	-20.1%	Sask. Child Benefit Regulations Amendment
ba01.mpr:	454.00	-38.5%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	422.00	-7.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	255.00	-39.6%	Sask. Child Benefit Regulations Amendment
ba04.mpr:	214.00	-16.1%	Saskatchewan Reg. 36/2004 - June 9, 2004
ba05.mpr:	7.00	-96.7%	Saskatchewan Child Benefit Regulations 141/2005
ba06.mpr:	0.00	--	Not in effect - Repealed Sask Reg 113/2006
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000

```
 ba11.mpr:    0.00              --     Grown from ba10.mpr using
                                DEFAULT=1.0000
 ba12.mpr:    0.00              --     Grown from ba11.mpr using
                                DEFAULT=1.0000
```

SCB2P   Sask Child Benefit max for 2nd child for 1st half of year

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the second dependent child
in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00              --     Not in effect
 ba92.mpr:    0.00              --     Not in effect
 ba93.mpr:    0.00              --     Not in effect
 ba94.mpr:    0.00              --     Not in effect
 ba95.mpr:    0.00              --     Not in effect
 ba96.mpr:    0.00              --     Not in effect
 ba97.mpr:    0.00              --     Not in effect
 ba98.mpr:    0.00              --     Not in effect
 ba99.mpr:    1104.00           --     Saskatchewan budget 1998
```

```
ba00.mpr:      924.00      -16.3%   Sask. Child Benefit
                                    Regulations Amendment
ba01.mpr:      738.00      -20.1%   Sask. Child Benefit
                                    Regulations Amendment
ba02.mpr:      454.00      -38.5%   Your Canada Child Tax
                                    Benefit - Guide T4114-12
ba03.mpr:      422.00       -7.0%   Your Canada Child Tax
                                    Benefit - Guide T4114 (July 02)
ba04.mpr:      255.00      -39.6%   Sask. Child Benefit
                                    Regulations Amendment
ba05.mpr:      214.00      -16.1%   Saskatchewan Reg. 36/2004 -
                                    June 9, 2004
ba06.mpr:        7.00      -96.7%   Saskatchewan Child Benefit
                                    Regulations 141/2005
ba07.mpr:        0.00        --     Not in effect - Repealed
                                    Sask Reg 113/2006
ba08.mpr:        0.00        --     Not in effect
ba09.mpr:        0.00        --     Grown from ba08.mpr using
                                    DEFAULT=1.0000
ba10.mpr:        0.00        --     Grown from ba09.mpr using
                                    DEFAULT=1.0000
ba11.mpr:        0.00        --     Grown from ba10.mpr using
                                    DEFAULT=1.0000
ba12.mpr:        0.00        --     Grown from ba11.mpr using
                                    DEFAULT=1.0000
```

SCB3   Sask Child Benefit max for 3rd and additional child

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the third (or more) dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	1176.00	--	Saskatchewan budget 1998
ba99.mpr:	996.00	-15.3%	Sask. Child Benefit Regulations Amendment
ba00.mpr:	812.00	-18.5%	Sask. Child Benefit Regulations Amendment
ba01.mpr:	526.00	-35.2%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	497.00	-5.5%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	330.00	-33.6%	Sask. Child Benefit Regulations Amendment
ba04.mpr:	291.00	-11.8%	Saskatchewan Reg. 36/2004 - June 9, 2004
ba05.mpr:	86.00	-70.4%	Saskatchewan Child Benefit Regulations 141/2005
ba06.mpr:	0.00	--	Not in effect - Repealed Sask Reg 113/2006
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000

```
  ba11.mpr:    0.00              --     Grown from ba10.mpr using
                                 DEFAULT=1.0000
  ba12.mpr:    0.00              --     Grown from ba11.mpr using
                                 DEFAULT=1.0000
```

SCB3P   Sask Child Benefit max for 3rd and additional child for 1st half of year

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the third (or more)
dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Growth Source

```
  ba91.mpr:    0.00              --     Not in effect
  ba92.mpr:    0.00              --     Not in effect
  ba93.mpr:    0.00              --     Not in effect
  ba94.mpr:    0.00              --     Not in effect
  ba95.mpr:    0.00              --     Not in effect
  ba96.mpr:    0.00              --     Not in effect
  ba97.mpr:    0.00              --     Not in effect
  ba98.mpr:    0.00              --     Not in effect
  ba99.mpr:    1176.00          --     Saskatchewan budget 1998
```

```
ba00.mpr:     996.00      -15.3%   Sask. Child Benefit
                                   Regulations Amendment
ba01.mpr:     812.00      -18.5%   Sask. Child Benefit
                                   Regulations Amendment
ba02.mpr:     526.00      -35.2%   Your Canada Child Tax
                                   Benefit - Guide T4114-12
ba03.mpr:     497.00       -5.5%   Your Canada Child Tax
                                   Benefit - Guide T4114 (July 02)
ba04.mpr:     330.00      -33.6%   Sask. Child Benefit
                                   Regulations Amendment
ba05.mpr:     291.00      -11.8%   Saskatchewan Reg. 36/2004 -
                                   June 9, 2004
ba06.mpr:      86.00      -70.4%   Saskatchewan Child Benefit
                                   Regulations 141/2005
ba07.mpr:       0.00         --    Not in effect - Repealed
                                   Sask Reg 113/2006
ba08.mpr:       0.00         --    Not in effect
ba09.mpr:       0.00         --    Grown from ba08.mpr using
                                   DEFAULT=1.0000
ba10.mpr:       0.00         --    Grown from ba09.mpr using
                                   DEFAULT=1.0000
ba11.mpr:       0.00         --    Grown from ba10.mpr using
                                   DEFAULT=1.0000
ba12.mpr:       0.00         --    Grown from ba11.mpr using
                                   DEFAULT=1.0000
```

SCBFLG   Sask Child Benefit activation flag

DESCRIPTION

This flag turns on or off the Saskatchewan Child Benefit.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

SCBRR1   Sask Child Benefit 1st reduction rate [number of kids]

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than SCBTD1 and less than SCBTD2 is reduced at a rate of SCBRR1. This is a vector parameter which depends on the number of children. The benefit is further reduced at a rate of

SCBRR2 for income over SCBTD2.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Source	
ba91.mpr:	1	[Rows]	Not in effect
0.000000			
ba92.mpr:		[Same]	Not in effect
ba93.mpr:		[Same]	Not in effect
ba94.mpr:		[Same]	Not in effect
ba95.mpr:		[Same]	Not in effect
ba96.mpr:		[Same]	Not in effect
ba97.mpr:		[Same]	Not in effect
ba98.mpr:	9	[Rows]	Saskatchewan budget 1998
0.000000	--		
0.150500			
0.301400			
0.452000			
0.536534			
0.604364			
0.659996			
0.706448			
0.745820			
ba99.mpr:		[Same]	Sask. Child Benefit Regulations

```
ba00.mpr:                        [Same]   Sask. Child Benefit
                                 Regulations
ba01.mpr:                        [Same]   Your Canada Child Tax
                                 Benefit - Guide T4114-12
ba02.mpr:                        [Same]   Saskatchewan Social Services
ba03.mpr:                        [Same]   Saskatchewan Social Services
ba04.mpr:                        [Same]   Saskatchewan Child Benefit
                                 Regulations
ba05.mpr:                        [Same]   Saskatchewan Child Benefit
                                 Regulations
ba06.mpr:     9                  [Rows]   Not in effect - Repealed
                                 Sask Reg 113/2006
     0.000000         --
     0.000000      -100.0%
     0.000000      -100.0%
     0.000000      -100.0%
     0.000000      -100.0%
     0.000000      -100.0%
     0.000000      -100.0%
     0.000000      -100.0%
     0.000000      -100.0%
ba07.mpr:                        [Same]   Not in effect
ba08.mpr:                        [Same]   Copied from ba07.mpr
ba09.mpr:                        [Same]   Copied from ba08.mpr
ba10.mpr:                        [Same]   Copied from ba09.mpr
ba11.mpr:                        [Same]   Copied from ba10.mpr
ba12.mpr:                        [Same]   Copied from ba11.mpr
```

SCBRR1P   Sask Child Benefit 1st reduction rate [number of kids] for 1st half of year

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than
SCBTD1P and less than SCBTD2P is reduced at a rate of SCBRR1P. This is a vector
parameter which depends on the number of children. The benefit is further reduced at a rate
of SCBRR2P for income over SCBTD2P.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	**Description**
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Source	
ba91.mpr:	1	[Rows]	Not in effect
0.000000			
ba92.mpr:		[Same]	Not in effect
ba93.mpr:		[Same]	Not in effect
ba94.mpr:		[Same]	Not in effect
ba95.mpr:		[Same]	Not in effect
ba96.mpr:		[Same]	Not in effect
ba97.mpr:		[Same]	Not in effect
ba98.mpr:	9	[Rows]	Not in effect
0.000000	--		
0.000000			
0.000000			
0.000000			
0.000000			
0.000000			
0.000000			
0.000000			
0.000000			
ba99.mpr:	9	[Rows]	Saskatchewan budget 1998
0.000000	--		
0.150500	--		
0.301400	--		
0.452000	--		
0.536534	--		
0.604364	--		
0.659996	--		
0.706448	--		
0.745820	--		
ba00.mpr:		[Same]	Sask. Child Benefit Regulations

```
   ba01.mpr:                      [Same]    Sask. Child Benefit
                                  Regulations
   ba02.mpr:                      [Same]    Your Canada Child Tax
                                  Benefit - Guide T4114-12
   ba03.mpr:                      [Same]    Saskatchewan Social Services
   ba04.mpr:                      [Same]    Saskatchewan Social Services
   ba05.mpr:                      [Same]    Saskatchewan Child Benefit
                                  Regulations
   ba06.mpr:                      [Same]    Saskatchewan Child Benefit
                                  Regulations
   ba07.mpr:     9                [Rows]    Not in effect - Repealed
                                  Sask Reg 113/2006
      0.000000         --
      0.000000      -100.0%
      0.000000      -100.0%
      0.000000      -100.0%
      0.000000      -100.0%
      0.000000      -100.0%
      0.000000      -100.0%
      0.000000      -100.0%
      0.000000      -100.0%
   ba08.mpr:                      [Same]    Not in effect
   ba09.mpr:                      [Same]    Copied from ba08.mpr
   ba10.mpr:                      [Same]    Copied from ba09.mpr
   ba11.mpr:                      [Same]    Copied from ba10.mpr
   ba12.mpr:                      [Same]    Copied from ba11.mpr
```

SCBRR2   Sask Child Benefit 2nd reduction rate [number of kids]

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than
SCBTD1 and less than SCBTD2 is reduced at a rate of SCBRR1. The benefit is further
reduced at a rate of SCBRR2 for income over SCBTD2. This rate depends on the number of
children in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Source

```
ba91.mpr:    1          [Rows]   Not in effect
   0.000000
ba92.mpr:               [Same]   Not in effect
ba93.mpr:               [Same]   Not in effect
ba94.mpr:               [Same]   Not in effect
ba95.mpr:               [Same]   Not in effect
ba96.mpr:               [Same]   Not in effect
ba97.mpr:               [Same]   Not in effect
ba98.mpr:    9          [Rows]   Saskatchewan budget 1998
   0.000000        --
   0.029500
   0.099400
   0.184000
   0.268534
   0.336364
   0.391996
   0.438448
   0.477820
ba99.mpr:               [Same]   Sask. Child Benefit
                                 Regulations
ba00.mpr:               [Same]   Sask. Child Benefit
                                 Regulations
ba01.mpr:               [Same]   Your Canada Child Tax
                                 Benefit - Guide T4114-12
ba02.mpr:               [Same]   Saskatchewan Social Services
ba03.mpr:               [Same]   Saskatchewan Social Services
ba04.mpr:               [Same]   Saskatchewan Child Benefit
                                 Regulations
ba05.mpr:               [Same]   Saskatchewan Child Benefit
                                 Regulations
```

```
    ba06.mpr:     9           [Rows]   Not in effect - Repealed
                                        Sask Reg 113/2006
      0.000000         --
      0.000000      -100.0%
      0.000000      -100.0%
      0.000000      -100.0%
      0.000000      -100.0%
      0.000000      -100.0%
      0.000000      -100.0%
      0.000000      -100.0%
      0.000000      -100.0%
    ba07.mpr:                  [Same]   Not in effect
    ba08.mpr:                  [Same]   Copied from ba07.mpr
    ba09.mpr:                  [Same]   Copied from ba08.mpr
    ba10.mpr:                  [Same]   Copied from ba09.mpr
    ba11.mpr:                  [Same]   Copied from ba10.mpr
    ba12.mpr:                  [Same]   Copied from ba11.mpr
```

SCBRR2P   Sask Child Benefit 2nd reduction rate [number of kids] for 1st half of year

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than
SCBTD1P and less than SCBTD2P is reduced at a rate of SCBRR1P. The benefit is further
reduced at a rate of SCBRR2P for income over SCBTD2P. This rate depends on the number
of children in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Source	
ba91.mpr:	1	[Rows]	Not in effect
0.000000			
ba92.mpr:		[Same]	Not in effect
ba93.mpr:		[Same]	Not in effect
ba94.mpr:		[Same]	Not in effect
ba95.mpr:		[Same]	Not in effect
ba96.mpr:		[Same]	Not in effect
ba97.mpr:		[Same]	Not in effect
ba98.mpr:	9	[Rows]	Not in effect
0.000000	--		
0.000000			
0.000000			
0.000000			
0.000000			
0.000000			
0.000000			
0.000000			
0.000000			
ba99.mpr:	9	[Rows]	Saskatchewan budget 1998
0.000000	--		
0.029500	--		
0.099400	--		
0.184000	--		
0.268534	--		
0.336364	--		
0.391996	--		
0.438448	--		
0.477820	--		
ba00.mpr:		[Same]	Sask. Child Benefit Regulations
ba01.mpr:		[Same]	Sask. Child Benefit Regulations
ba02.mpr:		[Same]	Your Canada Child Tax Benefit - Guide T4114-12
ba03.mpr:		[Same]	Saskatchewan Social Services
ba04.mpr:		[Same]	Saskatchewan Social Services
ba05.mpr:		[Same]	Saskatchewan Child Benefit Regulations
ba06.mpr:		[Same]	Saskatchewan Child Benefit Regulations

```
ba07.mpr:      9            [Rows]   Not in effect - Repealed
                                     Sask Reg 113/2006
      0.000000         --
      0.000000    -100.0%
      0.000000    -100.0%
      0.000000    -100.0%
      0.000000    -100.0%
      0.000000    -100.0%
      0.000000    -100.0%
      0.000000    -100.0%
      0.000000    -100.0%
    ba08.mpr:                [Same]   Not in effect
    ba09.mpr:                [Same]   Copied from ba08.mpr
    ba10.mpr:                [Same]   Copied from ba09.mpr
    ba11.mpr:                [Same]   Copied from ba10.mpr
    ba12.mpr:                [Same]   Copied from ba11.mpr
```

SCBSPA   Sask Child Benefit Single Parent Amount

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit Single Parent amount. This
amount is added to the base amount of the child benefit before the reduction based on family
net income is applied. This extra amount was announced in the Saskatchewan 2004 Budget,
effective for July 2004.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	420.00	--	Saskatchewan Reg. 36/2004 – June 9, 2004
ba05.mpr:	209.00	-50.2%	Saskatchewan Child Benefit Regulations 141/2005
ba06.mpr:	0.00	--	Not in effect – Repealed Sask Reg 113/2006
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using DEFAULT=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using DEFAULT=1.0000

SCBSPAP   Sask Child Benefit Single Parent Amount for 1st half of year

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit Single Parent amount. This
amount is added to the base amount of the child benefit before the reduction based on family

net income is applied. This extra amount was announced in the Saskatchewan 2004 Budget, effective for July 2004.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	420.00	--	Saskatchewan Reg. 36/2004 – June 9, 2004
ba06.mpr:	209.00	-50.2%	Saskatchewan Child Benefit Regulations 141/2005
ba07.mpr:	0.00	--	Not in effect – Repealed Sask Reg 113/2006

```
ba08.mpr:     0.00            --    Not in effect
ba09.mpr:     0.00            --    Grown from ba08.mpr using
                        DEFAULT=1.0000
ba10.mpr:     0.00            --    Grown from ba09.mpr using
                        DEFAULT=1.0000
ba11.mpr:     0.00            --    Grown from ba10.mpr using
                        DEFAULT=1.0000
ba12.mpr:     0.00            --    Grown from ba11.mpr using
                        DEFAULT=1.0000
```

SCBTD1   Sask Child Benefit 1st turndown

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than this parameter and less than SCBTD2 is reduced at a rate of SCBRR1 (which depends on the number of children in the family). The benefit is further reduced at a rate of SCBRR2 for income over SCBTD2.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect

```
ba92.mpr:      0.00            --     Not in effect
ba93.mpr:      0.00            --     Not in effect
ba94.mpr:      0.00            --     Not in effect
ba95.mpr:      0.00            --     Not in effect
ba96.mpr:      0.00            --     Not in effect
ba97.mpr:      0.00            --     Not in effect
ba98.mpr:      15921.00        --     Saskatchewan budget 1998
ba99.mpr:      15921.00       0.0%    Sask. Child Benefit
                                      Regulations
ba00.mpr:      15921.00       0.0%    Sask. Child Benefit
                                      Regulations
ba01.mpr:      15921.00       0.0%    Your Canada Child Tax
                                      Benefit - Guide T4114-12
ba02.mpr:      15921.00       0.0%    Your Canada Child Tax
                                      Benefit - Guide T4114 (July 02)
ba03.mpr:      15921.00       0.0%    Saskatchewan Social Services
ba04.mpr:      15921.00       0.0%    Saskatchewan Child Benefit
                                      Regulations
ba05.mpr:      15921.00       0.0%    Saskatchewan Child Benefit
                                      Regulations
ba06.mpr:      0.00             --    Not in effect - Repealed
                                      Sask Reg 113/2006
ba07.mpr:      0.00             --    Not in effect
ba08.mpr:      0.00             --    Grown from ba07.mpr using
                                      DEFAULT=1.0000
ba09.mpr:      0.00             --    Grown from ba08.mpr using
                                      DEFAULT=1.0000
ba10.mpr:      0.00             --    Grown from ba09.mpr using
                                      DEFAULT=1.0000
ba11.mpr:      0.00             --    Grown from ba10.mpr using
                                      DEFAULT=1.0000
ba12.mpr:      0.00             --    Grown from ba11.mpr using
                                      DEFAULT=1.0000
```

SCBTD1P   Sask Child Benefit 1st turndown for 1st half of year

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than
this parameter and less than SCBTD2P is reduced at a rate of SCBRR1P (which depends on
the number of children in the family). The benefit is further reduced at a rate of SCBRR2P
for income over SCBTD2P.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the

year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	15921.00	--	Saskatchewan budget 1998
ba00.mpr:	15921.00	0.0%	Sask. Child Benefit Regulations
ba01.mpr:	15921.00	0.0%	Sask. Child Benefit Regulations
ba02.mpr:	15921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba03.mpr:	15921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba04.mpr:	15921.00	0.0%	Saskatchewan Social Services
ba05.mpr:	15921.00	0.0%	Saskatchewan Child Benefit Regulations
ba06.mpr:	15921.00	0.0%	Saskatchewan Child Benefit Regulations
ba07.mpr:	0.00	--	Not in effect - Repealed Sask Reg 113/2006
ba08.mpr:	0.00	--	Not in effect

```
 ba09.mpr:     0.00              --      Grown from ba08.mpr using
                                 DEFAULT=1.0000
 ba10.mpr:     0.00              --      Grown from ba09.mpr using
                                 DEFAULT=1.0000
 ba11.mpr:     0.00              --      Grown from ba10.mpr using
                                 DEFAULT=1.0000
 ba12.mpr:     0.00              --      Grown from ba11.mpr using
                                 DEFAULT=1.0000
```

SCBTD2   Sask Child Benefit 2nd turndown

DESCRIPTION

This is the second turndown rate for the Saskatchewan Child Benefit. The benefit is first
reduced by the amount of net family income greater than SCBTD1 and less than SCBTD2.
The benefit is further reduced at a rate of SCBRR2 for income over SCBTD2.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 0.00   --   Not in effect
 ba92.mpr: 0.00   --   Not in effect
 ba93.mpr: 0.00   --   Not in effect

```
ba94.mpr:     0.00              --     Not in effect
ba95.mpr:     0.00              --     Not in effect
ba96.mpr:     0.00              --     Not in effect
ba97.mpr:     0.00              --     Not in effect
ba98.mpr:     20921.00          --     Saskatchewan budget 1998
ba99.mpr:     20921.00       0.0%   Sask. Child Benefit
                             Regulations
ba00.mpr:     20921.00       0.0%   Sask. Child Benefit
                             Regulations
ba01.mpr:     20921.00       0.0%   Your Canada Child Tax
                             Benefit - Guide T4114-12
ba02.mpr:     20921.00       0.0%   Saskatchewan Social Services
ba03.mpr:     20921.00       0.0%   Saskatchewan Social Services
ba04.mpr:     20921.00       0.0%   Saskatchewan Child Benefit
                             Regulations
ba05.mpr:     20921.00       0.0%   Saskatchewan Child Benefit
                             Regulations
ba06.mpr:     0.00             --     Not in effect - Repealed
                             Sask Reg 113/2006
ba07.mpr:     0.00             --     Not in effect
ba08.mpr:     0.00             --     Grown from ba07.mpr using
                             DEFAULT=1.0000
ba09.mpr:     0.00             --     Grown from ba08.mpr using
                             DEFAULT=1.0000
ba10.mpr:     0.00             --     Grown from ba09.mpr using
                             DEFAULT=1.0000
ba11.mpr:     0.00             --     Grown from ba10.mpr using
                             DEFAULT=1.0000
ba12.mpr:     0.00             --     Grown from ba11.mpr using
                             DEFAULT=1.0000
```

SCBTD2P   Sask Child Benefit 2nd turndown for 1st half of year

DESCRIPTION

This is the second turndown rate for the Saskatchewan Child Benefit. The benefit is first
reduced by the amount of net family income greater than SCBTD1P and less than SCBTD2P.
The benefit is further reduced at a rate of SCBRR2P for income over SCBTD2P.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	20921.00	--	Saskatchewan budget 1998
ba00.mpr:	20921.00	0.0%	Sask. Child Benefit Regulations
ba01.mpr:	20921.00	0.0%	Sask. Child Benefit Regulations
ba02.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba03.mpr:	20921.00	0.0%	Saskatchewan Social Services
ba04.mpr:	20921.00	0.0%	Saskatchewan Social Services
ba05.mpr:	20921.00	0.0%	Saskatchewan Child Benefit Regulations
ba06.mpr:	20921.00	0.0%	Saskatchewan Child Benefit Regulations
ba07.mpr:	0.00	--	Not in effect - Repealed Sask Reg 113/2006
ba08.mpr:	0.00	--	Not in effect
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000

```
ba11.mpr:    0.00              --    Grown from ba10.mpr using
                               DEFAULT=1.0000
ba12.mpr:    0.00              --    Grown from ba11.mpr using
                               DEFAULT=1.0000
```

SCGTC   Sask. Caregiver Tax Credit

DESCRIPTION

SCGTC multiplied by SPNTCR is the maximum amount of the Saskatchewan Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

For more explanation see SCGTCFLG.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0.00              --    Not in effect
ba92.mpr:    0.00              --    Not in effect
ba93.mpr:    0.00              --    Not in effect
ba94.mpr:    0.00              --    Not in effect
ba95.mpr:    0.00              --    Not in effect
ba96.mpr:    0.00              --    Not in effect
ba97.mpr:    0.00              --    Not in effect
ba98.mpr:    0.00              --    Not in effect
ba99.mpr:    0.00              --    Not in effect
ba00.mpr:    0.00              --    Not in effect
ba01.mpr:    3500.00           --    Federal Income Tax Form
                               SK428 - 2001
```

```
ba02.mpr:    3605.00      3.0%   Federal Income Tax Form
                                 SK428 - 2002
ba03.mpr:    3663.00      1.6%   Federal Income Tax Form
                                 SK428 - 2003
ba04.mpr:    3784.00      3.3%   Federal Income Tax Form
                                 SK428 - 2004
ba05.mpr:    3848.00      1.7%   Federal Income Tax Form
                                 SK428 - 2005
ba06.mpr:    3933.00      2.2%   Federal Income Tax Form
                                 SK428 - 2006
ba07.mpr:    4019.00      2.2%   TD1SK E (07)
ba08.mpr:    4100.61      2.0%   Grown from ba07.mpr using
                                 CPISA=1.020305
ba09.mpr:    4185.13      2.1%   Grown from ba08.mpr using
                                 CPISA=1.020611
ba10.mpr:    4269.65      2.0%   Grown from ba09.mpr using
                                 CPISA=1.020195
ba11.mpr:    4354.17      2.0%   Grown from ba10.mpr using
                                 CPISA=1.019795
ba12.mpr:    4441.60      2.0%   Grown from ba11.mpr using
                                 CPISA=1.020080
```

SCGTCFLG   Sask. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Saskatchewan Caregiver Tax Credit (impcgtc) is activated by the flag SCGTCFLG.

The Caregiver Tax Credit (impcgtc) provides additional tax assistance to individuals who provide in-home care for relatives. Eligible recipients include individuals residing with and providing in-home care for a parent or grandparent over 65 years of age, or for an infirm dependent relative.

The parameter SCGTCOPT provides users with the option to use the greenbook value of the Caregiver amount (idcgtc from Line 315 and Schedule 12 in the General Tax Guide) or to give the maximum (SCGTC) if idcgtc is greater than 0.

This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0               --    Not in effect
 ba92.mpr:     0               --    Not in effect
 ba93.mpr:     0               --    Not in effect
 ba94.mpr:     0               --    Not in effect
 ba95.mpr:     0               --    Not in effect
 ba96.mpr:     0               --    Not in effect
 ba97.mpr:     0               --    Not in effect
 ba98.mpr:     0               --    Not in effect
 ba99.mpr:     0               --    Not in effect
 ba00.mpr:     0               --    Not in effect
 ba01.mpr:     1               --    Federal Income Tax Form
                        SK428 - 2001
 ba02.mpr:     1               --    Federal Income Tax Form
                        SK428 - 2002
 ba03.mpr:     1               --    Federal Income Tax Form
                        SK428 - 2003
 ba04.mpr:     1               --    Federal Income Tax Form
                        SK428 - 2004
 ba05.mpr:     1               --    Federal Income Tax Form
                        SK428 - 2005
 ba06.mpr:     1               --    Federal Income Tax Form
                        SK428 - 2006
 ba07.mpr:     1               --    TD1SK E (07)
 ba08.mpr:     1               --    Copied from ba07.mpr
 ba09.mpr:     1               --    Copied from ba08.mpr
 ba10.mpr:     1               --    Copied from ba09.mpr
 ba11.mpr:     1               --    Copied from ba10.mpr
 ba12.mpr:     1               --    Copied from ba11.mpr
```

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers Tax Credit (impcgtc). A value of 1 results in applying the maximum value (SCGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2. This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (STXFLG = 1) and the provincial caregivers tax credit is activated (SCGTCFLG = 1).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect
ba93.mpr:	1	--	Not in effect
ba94.mpr:	1	--	Not in effect
ba95.mpr:	1	--	Not in effect
ba96.mpr:	1	--	Not in effect
ba97.mpr:	1	--	Not in effect
ba98.mpr:	1	--	Not in effect
ba99.mpr:	1	--	Not in effect
ba00.mpr:	1	--	Not in effect
ba01.mpr:	1	--	OPTION
ba02.mpr:	1	--	OPTION
ba03.mpr:	1	--	OPTION
ba04.mpr:	1	--	OPTION
ba05.mpr:	1	--	OPTION
ba06.mpr:	1	--	OPTION

```
ba07.mpr:    1              --    Copied from ba06.mpr
ba08.mpr:    1              --    Copied from ba07.mpr
ba09.mpr:    1              --    Copied from ba08.mpr
ba10.mpr:    1              --    Copied from ba09.mpr
ba11.mpr:    1              --    Copied from ba10.mpr
ba12.mpr:    1              --    Copied from ba11.mpr
```

SCHATL1   Sask. Charitable Donations amount level 1

DESCRIPTION

The level above which the proportion of Saskatchewan Charitable Donations and Gifts to the
Crown (imchara) may be claimed as a tax credit increases. The parameter is only used when
the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	200.00	--	Federal Income Tax Form SK428 – 2001

```
ba02.mpr:     200.00         0.0%   Federal Income Tax Form
                                     SK428 - 2002
ba03.mpr:     200.00         0.0%   Federal Income Tax Form
                                     SK428 - 2003
ba04.mpr:     200.00         0.0%   Federal Income Tax Form
                                     SK428 - 2004
ba05.mpr:     200.00         0.0%   Federal Income Tax Form
                                     SK428 - 2005
ba06.mpr:     200.00         0.0%   Federal Income Tax Form
                                     SK428 - 2006
ba07.mpr:     200.00         0.0%   Grown from ba06.mpr using
                                     NONE=1.0000
ba08.mpr:     200.00         0.0%   Grown from ba07.mpr using
                                     NONE=1.0000
ba09.mpr:     200.00         0.0%   Grown from ba08.mpr using
                                     NONE=1.0000
ba10.mpr:     200.00         0.0%   Grown from ba09.mpr using
                                     NONE=1.0000
ba11.mpr:     200.00         0.0%   Grown from ba10.mpr using
                                     NONE=1.0000
ba12.mpr:     200.00         0.0%   Grown from ba11.mpr using
                                     NONE=1.0000
```

SCHATR1   Sask. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (SCHATL1) that may be claimed
as a Saskatchewan non-refundable tax credit. The parameter is only used when the provincial
tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.11500	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	0.11250	-2.2%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	0.11000	-2.2%	Federal Income Tax Form SK428 - 2003
ba04.mpr:	0.11000	0.0%	Federal Income Tax Form SK428 - 2004
ba05.mpr:	0.11000	0.0%	Federal Income Tax Form SK428 - 2005
ba06.mpr:	0.11000	0.0%	Federal Income Tax Form SK428 - 2006
ba07.mpr:	0.11000	0.0%	Payroll Deductions Formulas 2007 - T4127
ba08.mpr:	0.11000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.11000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.11000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.11000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.11000	0.0%	Copied from ba11.mpr

SCHATR2   Sask. Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (SCHATL1) that may be claimed as a Saskatchewan non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.16000	--	Federal Income Tax Form SK428 – 2001
ba02.mpr:	0.15500	-3.1%	Federal Income Tax Form SK428 – 2002
ba03.mpr:	0.15000	-3.2%	Federal Income Tax Form SK428 – 2003
ba04.mpr:	0.15000	0.0%	Federal Income Tax Form SK428 – 2004
ba05.mpr:	0.15000	0.0%	Federal Income Tax Form SK428 – 2005
ba06.mpr:	0.15000	0.0%	Federal Income Tax Form SK428 – 2006
ba07.mpr:	0.15000	0.0%	Payroll Deductions Formulas 2007 – T4127
ba08.mpr:	0.15000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.15000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.15000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.15000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.15000	0.0%	Copied from ba11.mpr

DESCRIPTION

Beginning in 2001, this parameter represents the value of the Saskatchewan non-refundable tax credit amount per child.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	1500.00	--	Federal Income Tax Form SK428 – 2001
ba02.mpr:	2000.00	33.3%	Federal Income Tax Form SK428 – 2002
ba03.mpr:	2500.00	25.0%	Federal Income Tax Form SK428 – 2003
ba04.mpr:	2583.00	3.3%	Federal Income Tax Form SK428 – 2004
ba05.mpr:	2626.00	1.7%	Federal Income Tax Form SK428 – 2005

```
ba06.mpr:     2684.00      2.2%   Federal Income Tax Form
                                  SK428 - 2006
ba07.mpr:     2743.00      2.2%   Payroll Deductions Formulas
                                  2007 - T4127
ba08.mpr:     2798.70      2.0%   Grown from ba07.mpr using
                                  CPISA=1.020305
ba09.mpr:     2856.38      2.1%   Grown from ba08.mpr using
                                  CPISA=1.020611
ba10.mpr:     2914.06      2.0%   Grown from ba09.mpr using
                                  CPISA=1.020195
ba11.mpr:     2971.74      2.0%   Grown from ba10.mpr using
                                  CPISA=1.019795
ba12.mpr:     3031.41      2.0%   Grown from ba11.mpr using
                                  CPISA=1.020080
```

SDSF　　　　　Saskatchewan provincial deficit surtax fraction

DESCRIPTION

This parameter is the deficit surtax rate applied to Basic Saskatchewan Income Tax.

CROSS REFERENCE

Function　　　　　**Description**

txsask　　　　　Compute provincial taxes for Saskatchewan

VALUES

File/Year　　　　Value　　　Growth Source

```
 ba91.mpr:     0.00000       --    Not in effect
 ba92.mpr:     0.05000       --    Federal Income Tax T1C
                                  (SASK) TC-1992
 ba93.mpr:     0.10000     100.0%  Federal Income Tax T1C
                                  (SASK) TC-1993
 ba94.mpr:     0.10000      0.0%   Federal Income Tax T1C
                                  (SASK) 1994
```

```
ba95.mpr:      0.10000      0.0%   Federal Income Tax T1C
                                   (SASK) 1995
ba96.mpr:      0.10000      0.0%   Federal Income Tax T1C
                                   (SASK) 1996
ba97.mpr:      0.10000      0.0%   Federal Income Tax T1C
                                   (SASK) 1997
ba98.mpr:      0.10000      0.0%   Federal Income Tax T1C
                                   (SASK) 1998
ba99.mpr:      0.10000      0.0%   Federal Income Tax T1C
                                   (SASK) – 1999
ba00.mpr:      0.10000      0.0%   Federal Income Tax Form
                                   SK428 – 2000
ba01.mpr:      0.00000      --     Not in effect (Sask. 2000
                                   budget – dropped)
ba02.mpr:      0.00000      --     Not in effect
ba03.mpr:      0.00000      --     Not in effect
ba04.mpr:      0.00000      --     Not in effect
ba05.mpr:      0.00000      --     Not in effect
ba06.mpr:      0.00000      --     Not in effect
ba07.mpr:      0.00000      --     Copied from ba06.mpr
ba08.mpr:      0.00000      --     Copied from ba07.mpr
ba09.mpr:      0.00000      --     Copied from ba08.mpr
ba10.mpr:      0.00000      --     Copied from ba09.mpr
ba11.mpr:      0.00000      --     Copied from ba10.mpr
ba12.mpr:      0.00000      --     Copied from ba11.mpr
```

SDSRA   Saskatchewan deficit surtax reduction rate

DESCRIPTION

Saskatchewan Debt Surtax Reduction Amount - Amount deducted from Saskatchewan debt
reduction surtax.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	75.00	--	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	150.00	100.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	150.00	0.0%	Federal Income Tax T1C (SASK) 1997
ba98.mpr:	150.00	0.0%	Federal Income Tax T1C (SASK) 1998
ba99.mpr:	150.00	0.0%	Federal Income Tax T1C (SASK) – 1999
ba00.mpr:	150.00	0.0%	Federal Income Tax Form SK428 – 2000
ba01.mpr:	0.00	--	Not in effect (Sask. 2000 budget - dropped)
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Copied from ba06.mpr
ba08.mpr:	0.00	--	Copied from ba07.mpr
ba09.mpr:	0.00	--	Copied from ba08.mpr
ba10.mpr:	0.00	--	Copied from ba09.mpr
ba11.mpr:	0.00	--	Copied from ba10.mpr
ba12.mpr:	0.00	--	Copied from ba11.mpr

SDTCR   Sask. dividend tax credit rate

DESCRIPTION

The Saskatchewan dividend tax credit for dividends from small (other than eligible) corporations is calculated as taxable dividends from small (other than eligible) corporations (imisdivt) times this proportion.   The total dividend tax credit (impdtxc) includes amounts

from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (STXFLG = 1).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.08000	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	0.08000	0.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	0.08000	0.0%	Federal Income Tax Form SK428 - 2003
ba04.mpr:	0.08000	0.0%	Federal Income Tax Form SK428 - 2004
ba05.mpr:	0.08000	0.0%	Federal Income Tax Form SK428 - 2005
ba06.mpr:	0.08000	0.0%	Federal Income Tax Form SK428 - 2006
ba07.mpr:	0.06000	-25.0%	Knotia News Release N 106-06 (Nov 9/06)
ba08.mpr:	0.06000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.06000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.06000	0.0%	Copied from ba09.mpr

ba11.mpr: 0.06000   0.0%   Copied from ba10.mpr
ba12.mpr: 0.06000   0.0%   Copied from ba11.mpr

SDTCRLC Sask. dividend tax credit rate from large (eligible) corporations

DESCRIPTION

The Saskatchewan dividend tax credit for dividends from large (eligible) corporations is calculated as taxable dividends from large (eligible) corporations (imildivt) times this proportion.   The total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (STXFLG = 1).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.08000	--	Federal Income Tax Form SK428 – 2001
ba02.mpr:	0.08000	0.0%	Federal Income Tax Form SK428 – 2002

```
ba03.mpr:       0.08000      0.0%   Federal Income Tax Form
                                    SK428 – 2003
ba04.mpr:       0.08000      0.0%   Federal Income Tax Form
                                    SK428 – 2004
ba05.mpr:       0.08000      0.0%   Federal Income Tax Form
                                    SK428 – 2005
ba06.mpr:       0.11000     37.5%   Federal Income Tax Form
                                    SK428 – 2006
ba07.mpr:       0.11000      0.0%   Saskatchewan Finance
ba08.mpr:       0.11000      0.0%   Copied from ba07.mpr
ba09.mpr:       0.11000      0.0%   Copied from ba08.mpr
ba10.mpr:       0.11000      0.0%   Copied from ba09.mpr
ba11.mpr:       0.11000      0.0%   Copied from ba10.mpr
ba12.mpr:       0.11000      0.0%   Copied from ba11.mpr
```

SECF   CPP/QPP contribution rate on self-employment earnings

DESCRIPTION

In the calculation of CPP contributions on self-employment earnings, this rate is applied to idisenf plus idisefm.

CROSS REFERENCE

Function   **Description**

txinet   Compute net income

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:       0.04600        --     Federal Income Tax 1991 –
                                    Line 308 & 310
ba92.mpr:       0.04800       4.3%    Federal Income Tax 1992 –
                                    Line 308 & 310
ba93.mpr:       0.05000       4.2%    Thirteenth Actuarial Report
                                    – OSFI
```

```
ba94.mpr:      0.05200      4.0%   Federal Income Tax 1994 -
                                   Line 308 & 310
ba95.mpr:      0.05400      3.8%   Federal Income Tax 1995,
                                   Line 308 & 310
ba96.mpr:      0.05600      3.7%   Revenue Canada Source
                                   Deductions Office
ba97.mpr:      0.06000      7.1%   Federal Income Tax 1997 -
                                   Schedule 8 & Line 310
ba98.mpr:      0.06400      6.7%   Federal Income Tax 1998 -
                                   Schedule 8 & Line 310
ba99.mpr:      0.07000      9.4%   Federal Income Tax 1999 -
                                   Schedule 8 & Line 310
ba00.mpr:      0.07800     11.4%   Federal Income Tax 2000 -
                                   Schedule 8 & Line 310
ba01.mpr:      0.08600     10.3%   Federal Income Tax 2001 -
                                   Schedule 8
ba02.mpr:      0.09400      9.3%   Federal Income Tax 2002 -
                                   Schedule 8
ba03.mpr:      0.09900      5.3%   Federal Income Tax 2003 -
                                   Schedule 8
ba04.mpr:      0.09900      0.0%   Federal Income Tax 2004 -
                                   Schedule 8
ba05.mpr:      0.09900      0.0%   Federal Income Tax 2005 -
                                   Schedule 8
ba06.mpr:      0.09900      0.0%   Federal Income Tax 2006 -
                                   Schedule 8
ba07.mpr:      0.09900      0.0%   Payroll Deductions Formulas
                                   2007 - T4127
ba08.mpr:      0.09900      0.0%   Copied from ba07.mpr
ba09.mpr:      0.09900      0.0%   Copied from ba08.mpr
ba10.mpr:      0.09900      0.0%   Copied from ba09.mpr
ba11.mpr:      0.09900      0.0%   Copied from ba10.mpr
ba12.mpr:      0.09900      0.0%   Copied from ba11.mpr
```

SEDXPM   Sask. Education Amount per month of full-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible full-time months of study to determine the Saskatchewan education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	400.00	--	Federal Income Tax Form SK(S11) - 2001
ba02.mpr:	400.00	0.0%	Federal Income Tax Form SK(S11) - 2002
ba03.mpr:	400.00	0.0%	Federal Income Tax Form SK(S11) - 2003
ba04.mpr:	400.00	0.0%	Federal Income Tax Form SK(S11) - 2004
ba05.mpr:	400.00	0.0%	Federal Income Tax Form SK(S11) - 2005
ba06.mpr:	400.00	0.0%	Federal Income Tax Form SK(S11) - 2006
ba07.mpr:	400.00	0.0%	TD1SK E (07)
ba08.mpr:	400.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	400.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	400.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	400.00	0.0%	Grown from ba10.mpr using NONE=1.0000

```
ba12.mpr:    400.00          0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

SEDXPMPT   Sask. Education Amount per month of part-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible part-time
months of study to determine the Saskatchewan education tax credit. This parameter is only
used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00             --   Not in effect
 ba92.mpr:    0.00             --   Not in effect
 ba93.mpr:    0.00             --   Not in effect
 ba94.mpr:    0.00             --   Not in effect
 ba95.mpr:    0.00             --   Not in effect
 ba96.mpr:    0.00             --   Not in effect
 ba97.mpr:    0.00             --   Not in effect
 ba98.mpr:    0.00             --   Not in effect
 ba99.mpr:    0.00             --   Not in effect
 ba00.mpr:    0.00             --   Not in effect
 ba01.mpr:    120.00           --   Federal Income Tax Form
                                    SK(S11) - 2001
 ba02.mpr:    120.00          0.0%   Federal Income Tax Form
                                    SK(S11) - 2002
 ba03.mpr:    120.00          0.0%   Federal Income Tax Form
                                    SK(S11) - 2003
```

```
      ba04.mpr:      120.00        0.0%   Federal Income Tax Form
                                    SK(S11) - 2004
      ba05.mpr:      120.00        0.0%   Federal Income Tax Form
                                    SK(S11) - 2005
      ba06.mpr:      120.00        0.0%   Federal Income Tax Form
                                    SK(S11) - 2006
      ba07.mpr:      120.00        0.0%   TD1SK E (07)
      ba08.mpr:      120.00        0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
      ba09.mpr:      120.00        0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
      ba10.mpr:      120.00        0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
      ba11.mpr:      120.00        0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
      ba12.mpr:      120.00        0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

SEED   Random number generator seeds

DESCRIPTION

This vector control parameter is used to start the streams of pseudo-random numbers used in
the model. Up to 20 independent random numbers are generated for each individual and are
stored in the variables idrand0 through idrand19. A different sequence of numbers for each
activated stream can be generated by changing SEED. The number of streams activated is
determined by the number of elements in SEED. Random numbers are be used to apply
social program or demographic take-up rates.

Users should normally avoid reducing the number of random number streams since by
default the SPSM uses that number of streams when modeling the tax and transfer system.
The default value of SEED can be found in the control parameter file (e.g. c:/spsd/ba04.cpr).

SELFLAG   Selection facility activation flag

DESCRIPTION

The SELFLAG control parameter is used to activate the SPSM selection facility. When
SELFLAG is set to 1, the expression in SELSPEC is evaluated for each individual and the
result (if true) is propagated to families at the SELUNIT level of analysis. Only individuals
(or families) marked as selected will be included in any generated files or reports.

SELMAX — Selection facility maximum # of households

DESCRIPTION

If SELMAX is left at its default value of 0, the selection facility operates as described in the *User's Guide*. If it is set to a positive integer, SPSM will stop reading the database as soon as SELMAX households have been read. This is useful if the user wished to select just one or a few households for detailed analysis, for example with the turning point facility, or using the detailed reporting capabilities of the text file output facility.

Please note that when SELMAX is turned on, the weight of each case is increased in order to try and replicate the total weight. Tabular results may therefore be misleading when SELMAX is turned on.

SELSPEC — Selection specification [string]

DESCRIPTION

This control parameter, when activated by SELFLAG, is used to specify whether an individual is to be marked as selected or not for the purposes of output and reporting. The expression if evaluated for each individual and is considered true if the result is non-zero. Any SPSD/M variables, including base and variant tax/transfer variables, may be used in SELSPEC. Please see the *User's Guide* for more information.

SELUNIT — Selection facility family level

DESCRIPTION

This control parameter, when activated by SELFLAG, is used to specify the level to which individual selection (computed by applying the expression in SELSPEC) is to be propagated. If SELUNIT is 0, selection remains at the level of individual. If SELUNIT is 1, 2, 3, or 4, then selection of any individual in the family unit implies selection of all members in the unit. Valid values of SELUNIT and their meanings are given below.

0. Individual
1. Nuclear Family
2. Census Family
3. Economic Family

The default value of SELUNIT is 0.

SEMXM — Sask. equivalent to married amount

DESCRIPTION

This parameter represents the equivalent to married tax credit when Saskatchewan tax is calculated as a tax on taxable income. It is only calculated when STXFLG is set to 1.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	8000.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	8000.00	0.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	8000.00	0.0%	Federal Income Tax Form SK428 - 2003

```
ba04.mpr:      8264.00       3.3%   Federal Income Tax Form
                                    SK428 - 2004
ba05.mpr:      8404.00       1.7%   Federal Income Tax Form
                                    SK428 - 2005
ba06.mpr:      8589.00       2.2%   Federal Income Tax Form
                                    SK428 - 2006
ba07.mpr:      8778.00       2.2%   TD1SK E (07)
ba08.mpr:      8956.24       2.0%   Grown from ba07.mpr using
                                    CPISA=1.020305
ba09.mpr:      9140.84       2.1%   Grown from ba08.mpr using
                                    CPISA=1.020611
ba10.mpr:      9325.44       2.0%   Grown from ba09.mpr using
                                    CPISA=1.020195
ba11.mpr:      9510.04       2.0%   Grown from ba10.mpr using
                                    CPISA=1.019795
ba12.mpr:      9701.00       2.0%   Grown from ba11.mpr using
                                    CPISA=1.020080
```

SEMXMT   Sask. equivalent to married turndown level

DESCRIPTION

This parameter represents the provincial equivalent to married exemption turndown when Saskatchewan tax is calculated as a tax on taxable income. It is only used when STXFLG is set to 1. The reduction is calculated as the dependant's net income less the turndown SEMXMT.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect

```
ba92.mpr:     0.00          --     Not in effect
ba93.mpr:     0.00          --     Not in effect
ba94.mpr:     0.00          --     Not in effect
ba95.mpr:     0.00          --     Not in effect
ba96.mpr:     0.00          --     Not in effect
ba97.mpr:     0.00          --     Not in effect
ba98.mpr:     0.00          --     Not in effect
ba99.mpr:     0.00          --     Not in effect
ba00.mpr:     0.00          --     Not in effect
ba01.mpr:   800.00          --     Federal Income Tax Form
                            SK428 - 2001
ba02.mpr:   800.00         0.0%    Federal Income Tax Form
                            SK428 - 2002
ba03.mpr:   800.00         0.0%    Federal Income Tax Form
                            SK428 - 2003
ba04.mpr:   826.00         3.2%    Federal Income Tax Form
                            SK428 - 2004
ba05.mpr:   840.00         1.7%    Federal Income Tax Form
                            SK428 - 2005
ba06.mpr:   859.00         2.3%    Federal Income Tax Form
                            SK428 - 2006
ba07.mpr:   878.00         2.2%    TD1SK E (07)
ba08.mpr:   895.83         2.0%    Grown from ba07.mpr using
                            CPISA=1.020305
ba09.mpr:   914.29         2.1%    Grown from ba08.mpr using
                            CPISA=1.020611
ba10.mpr:   932.75         2.0%    Grown from ba09.mpr using
                            CPISA=1.020195
ba11.mpr:   951.21         2.0%    Grown from ba10.mpr using
                            CPISA=1.019795
ba12.mpr:   970.31         2.0%    Grown from ba11.mpr using
                            CPISA=1.020080
```

SFAOUT   Proportion of social assistance to eliminate

DESCRIPTION

This parameter is used in runs which require the substitution of Federal Social Assistance
with alternative programs (e.g., guaranteed income).

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	User supplied
ba92.mpr:	0.00000	--	User supplied
ba93.mpr:	0.00000	--	User supplied
ba94.mpr:	0.00000	--	User supplied
ba95.mpr:	0.00000	--	User supplied
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

SFTAX   Saskatchewan provincial flat surtax rate on net income

DESCRIPTION

Beginning in 1984, a surtax was applied to Saskatchewan Provincial Tax based on this fraction of net income.

CROSS REFERENCE

Function　　　　　**Description**

txsask　　　　　Compute provincial taxes for Saskatchewan

VALUES

File/Year　　　　　Value　　　　Growth　Source

```
 ba91.mpr:      0.02000          --     Federal Income Tax T1C
                                (SASK) TC-1991
 ba92.mpr:      0.02000         0.0%    Federal Income Tax T1C
                                (SASK) TC-1992
 ba93.mpr:      0.02000         0.0%    Federal Income Tax T1C
                                (SASK) TC-1993
 ba94.mpr:      0.02000         0.0%    Federal Income Tax T1C
                                (SASK) 1994
 ba95.mpr:      0.02000         0.0%    Federal Income Tax T1C
                                (SASK) 1995
 ba96.mpr:      0.02000         0.0%    Federal Income Tax T1C
                                (SASK) 1996
 ba97.mpr:      0.02000         0.0%    Federal Income Tax T1C
                                (SASK) 1997
 ba98.mpr:      0.02000         0.0%    Federal Income Tax T1C
                                (SASK) 1998
 ba99.mpr:      0.02000         0.0%    Federal Income Tax T1C
                                (SASK) - 1999
 ba00.mpr:      0.01500        -25.0%   Federal Income Tax Form
                                SK428 - 2000
 ba01.mpr:      0.00000          --     Not in effect (Sask. 2000
                                budget - dropped)
 ba02.mpr:      0.00000          --     Not in effect
 ba03.mpr:      0.00000          --     Not in effect
 ba04.mpr:      0.00000          --     Not in effect
 ba05.mpr:      0.00000          --     Not in effect
 ba06.mpr:      0.00000          --     Not in effect
 ba07.mpr:      0.00000          --     Copied from ba06.mpr
 ba08.mpr:      0.00000          --     Copied from ba07.mpr
```

```
ba09.mpr:     0.00000      --    Copied from ba08.mpr
ba10.mpr:     0.00000      --    Copied from ba09.mpr
ba11.mpr:     0.00000      --    Copied from ba10.mpr
ba12.mpr:     0.00000      --    Copied from ba11.mpr
```

SHEATFAM Saskatchewan Home Heating Assistance Rebate for families

DESCRIPTION

This is the amount a qualifying person who lives with a spouse or child would receive for the Saskatchewan home heating rebate (impheatr) for relief of heating expenses. It is calculated when SHEATFLG is turned on.

See SHEATFLG for more information.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	50.00	--	Saskatchewan Department of Finance News Release – Dec. 8, 2000
ba02.mpr:	0.00	--	Not in effect

```
ba03.mpr:      0.00              --    Not in effect
ba04.mpr:      0.00              --    Not in effect
ba05.mpr:      0.00              --    Not in effect
ba06.mpr:      0.00              --    Not in effect
ba07.mpr:      0.00              --    Grown from ba06.mpr using
                        NONE=1.0000
ba08.mpr:      0.00              --    Grown from ba07.mpr using
                        NONE=1.0000
ba09.mpr:      0.00              --    Grown from ba08.mpr using
                        NONE=1.0000
ba10.mpr:      0.00              --    Grown from ba09.mpr using
                        NONE=1.0000
ba11.mpr:      0.00              --    Grown from ba10.mpr using
                        NONE=1.0000
ba12.mpr:      0.00              --    Grown from ba11.mpr using
                        NONE=1.0000
```

SHEATFLG   Saskatchewan Home Heating Assistance Rebate activation flag

DESCRIPTION

When SHEATFLG is turned on, persons will receive a direct cash rebate (impheatr) from the
Saskatchewan government for assistance with heating expenses. In order to receive it, a
person has to have received a GST credit (imfstc).   Qualifying persons who live with a
spouse or children receive SHEATFAM and others receive SHEATSNG.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0                --    Not in effect
ba92.mpr:      0                --    Not in effect
ba93.mpr:      0                --    Not in effect
```

```
ba94.mpr:     0              --     Not in effect
ba95.mpr:     0              --     Not in effect
ba96.mpr:     0              --     Not in effect
ba97.mpr:     0              --     Not in effect
ba98.mpr:     0              --     Not in effect
ba99.mpr:     0              --     Not in effect
ba00.mpr:     0              --     Not in effect
ba01.mpr:     1              --     Saskatchewan Department of
                               Finance News Release - Dec. 8, 2000
ba02.mpr:     0              --     Not in effect
ba03.mpr:     0              --     Not in effect
ba04.mpr:     0              --     Not in effect
ba05.mpr:     0              --     Not in effect
ba06.mpr:     0              --     Not in effect
ba07.mpr:     0              --     Copied from ba06.mpr
ba08.mpr:     0              --     Copied from ba07.mpr
ba09.mpr:     0              --     Copied from ba08.mpr
ba10.mpr:     0              --     Copied from ba09.mpr
ba11.mpr:     0              --     Copied from ba10.mpr
ba12.mpr:     0              --     Copied from ba11.mpr
```

SHEATSNG   Saskatchewan Home Heating Assistance Rebate for singles

DESCRIPTION

This is the amount a qualifying single person with no children would receive for the
Saskatchewan home heating rebate (impheatr) for relief of heating expenses. It is calculated
when SHEATFLG is turned on.

See SHEATFLG for more information.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	25.00	--	Saskatchewan Department of Finance News Release - Dec. 8, 2000
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

SLVCMAX   Maximum Sask. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Saskatchewan labour sponsored funds tax credit (implvctc). The credit is derived as a proportion SLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value SLVCMAX.

In some years, there is a difference in rates between provincially registered funds and federally registered funds. The model assumes that all funds are federally registered.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	700.00	--	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	700.00	0.0%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	700.00	0.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	700.00	0.0%	Federal Income Tax T1C (SASK) TC-1994
ba95.mpr:	700.00	0.0%	Federal Income Tax T1C (SASK) TC-1995
ba96.mpr:	525.00	-25.0%	Federal Income Tax T1C (SASK) TC-1996
ba97.mpr:	525.00	0.0%	Federal Income Tax T1C (SASK) TC-1997
ba98.mpr:	525.00	0.0%	Federal Income Tax T1C (SASK) TC-1998
ba99.mpr:	525.00	0.0%	Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	525.00	0.0%	Federal Income Tax Form SK428 - 2000
ba01.mpr:	525.00	0.0%	Federal Income Tax Form SK428 - 2001
ba02.mpr:	525.00	0.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	525.00	0.0%	Federal Income Tax Form SK428 - 2003

```
ba04.mpr:      525.00        0.0%   Federal Income Tax Form
                                     SK428 - 2004
ba05.mpr:      525.00        0.0%   Federal Income Tax Form
                                     SK428 - 2005
ba06.mpr:      525.00        0.0%   Federal Income Tax Form
                                     SK428 - 2006
ba07.mpr:      525.00        0.0%   Payroll Deductions Formulas
                                     2007 - T4127
ba08.mpr:      525.00        0.0%   Grown from ba07.mpr using
                                     NONE=1.0000
ba09.mpr:      525.00        0.0%   Grown from ba08.mpr using
                                     NONE=1.0000
ba10.mpr:      525.00        0.0%   Grown from ba09.mpr using
                                     NONE=1.0000
ba11.mpr:      525.00        0.0%   Grown from ba10.mpr using
                                     NONE=1.0000
ba12.mpr:      525.00        0.0%   Grown from ba11.mpr using
                                     NONE=1.0000
```

SLVCRT   Percent of Sask. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Saskatchewan labour sponsored funds tax credit (implvctc). The credit is derived as a proportion SLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value SLVCMAX.

In some years, there is a difference in rates between provincially registered funds and federally registered funds. The model assumes that all funds are federally registered.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.20000	--	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	0.20000	0.0%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	0.20000	0.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	0.20000	0.0%	Federal Income Tax T1C (SASK) TC-1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (SASK) TC-1995
ba96.mpr:	0.15000	-25.0%	Federal Income Tax T1C (SASK) TC-1996
ba97.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) TC-1997
ba98.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) TC-1998
ba99.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	0.15000	0.0%	Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.15000	0.0%	Federal Income Tax Form SK428 - 2001
ba02.mpr:	0.15000	0.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	0.15000	0.0%	Federal Income Tax Form SK428 - 2003
ba04.mpr:	0.15000	0.0%	Payroll Deductions Formulas 2004 - T4127
ba05.mpr:	0.15000	0.0%	Federal Income Tax Form SK428 - 2005
ba06.mpr:	0.15000	0.0%	Payroll Deductions Formulas 2006 - T4127
ba07.mpr:	0.15000	0.0%	Payroll Deductions Formulas 2007 - T4127
ba08.mpr:	0.15000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.15000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.15000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.15000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.15000	0.0%	Copied from ba11.mpr

DESCRIPTION

This value represents the maximum Saskatchewan non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoth). The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	6000.00	--	Federal Income Tax Form SK428 – 2001
ba02.mpr:	6180.00	3.0%	Federal Income Tax Form SK428 – 2002
ba03.mpr:	6279.00	1.6%	Federal Income Tax Form SK428 – 2003
ba04.mpr:	6486.00	3.3%	Federal Income Tax Form SK428 – 2004

```
ba05.mpr:     6596.00      1.7%   Federal Income Tax Form
                                  SK428 - 2005
ba06.mpr:     6741.00      2.2%   Federal Income Tax Form
                                  SK428 - 2006
ba07.mpr:     6890.00      2.2%   TD1SK E (07)
ba08.mpr:     7029.90      2.0%   Grown from ba07.mpr using
                                  CPISA=1.020305
ba09.mpr:     7174.79      2.1%   Grown from ba08.mpr using
                                  CPISA=1.020611
ba10.mpr:     7319.68      2.0%   Grown from ba09.mpr using
                                  CPISA=1.020195
ba11.mpr:     7464.57      2.0%   Grown from ba10.mpr using
                                  CPISA=1.019795
ba12.mpr:     7614.46      2.0%   Grown from ba11.mpr using
                                  CPISA=1.020080
```

SMAXET   Sask. maximum on transfer of education and tuition amount

DESCRIPTION

The maximum dollar amount of the combined Saskatchewan Education and Tuition Tax
Credits that may be transferred between spouses or from a dependent to a supporting parent.
The parameter is only used when the provincial tax on taxable income is calculated
(STXFLG = 1).

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00            --    Not in effect
ba92.mpr:     0.00            --    Not in effect
ba93.mpr:     0.00            --    Not in effect
```

```
ba94.mpr:     0.00              --     Not in effect
ba95.mpr:     0.00              --     Not in effect
ba96.mpr:     0.00              --     Not in effect
ba97.mpr:     0.00              --     Not in effect
ba98.mpr:     0.00              --     Not in effect
ba99.mpr:     0.00              --     Not in effect
ba00.mpr:     0.00              --     Not in effect
ba01.mpr:     5000.00           --     Federal Income Tax Form
                                SK(S11) - 2001
ba02.mpr:     5000.00          0.0%    Federal Income Tax Form
                                SK(S11) - 2002
ba03.mpr:     5000.00          0.0%    Federal Income Tax Form
                                SK(S11) - 2003
ba04.mpr:     5000.00          0.0%    Federal Income Tax Form
                                SK(S11) - 2004
ba05.mpr:     5000.00          0.0%    Federal Income Tax Form
                                SK(S11) - 2005
ba06.mpr:     5000.00          0.0%    Federal Income Tax Form
                                SK(S11) - 2006
ba07.mpr:     5000.00          0.0%    Grown from ba06.mpr using
                                NONE=1.0000
ba08.mpr:     5000.00          0.0%    Grown from ba07.mpr using
                                NONE=1.0000
ba09.mpr:     5000.00          0.0%    Grown from ba08.mpr using
                                NONE=1.0000
ba10.mpr:     5000.00          0.0%    Grown from ba09.mpr using
                                NONE=1.0000
ba11.mpr:     5000.00          0.0%    Grown from ba10.mpr using
                                NONE=1.0000
ba12.mpr:     5000.00          0.0%    Grown from ba11.mpr using
                                NONE=1.0000
```

SMEDALL   Sask. Medical allowance maximum lower limit

DESCRIPTION

Saskatchewan allowable medical expenses are calculated as actual expenses (idmedgro) less either SMEDANF percent of net income, or SMEDALL, whichever is less. The calculated allowable expense is saved in impmeda. The provincial non-refundable medical expense tax credit (impmedtc) represents impmeda multiplied by SPNTCR. It is only calculated when STXFLG is set to 1.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	1678.00	--	Federal Income Tax SK428 – 2001
ba02.mpr:	1728.00	3.0%	Federal Income Tax SK428 – 2002
ba03.mpr:	1755.00	1.6%	Federal Income Tax SK428 – 2003
ba04.mpr:	1813.00	3.3%	Federal Income Tax Form SK428 – 2004
ba05.mpr:	1844.00	1.7%	Federal Income Tax Form SK428 – 2005
ba06.mpr:	1884.00	2.2%	Federal Income Tax Form SK428 – 2006
ba07.mpr:	1925.90	2.2%	Grown from ba06.mpr using CPISA=1.022239
ba08.mpr:	1965.01	2.0%	Grown from ba07.mpr using CPISA=1.020305
ba09.mpr:	2005.51	2.1%	Grown from ba08.mpr using CPISA=1.020611
ba10.mpr:	2046.01	2.0%	Grown from ba09.mpr using CPISA=1.020195

```
ba11.mpr:    2086.51      2.0%   Grown from ba10.mpr using
                                 CPISA=1.019795
ba12.mpr:    2128.41      2.0%   Grown from ba11.mpr using
                                 CPISA=1.020080
```

SMEDANF   Sask. Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either SMEDANF percent
of net income, or SMEDALL, whichever is less. The Saskatchewan non-refundable medical
expense tax credit is only calculated when STXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

```
File/Year        Value      Growth  Source

 ba91.mpr:     0.00000        --    Not in effect
 ba92.mpr:     0.00000        --    Not in effect
 ba93.mpr:     0.00000        --    Not in effect
 ba94.mpr:     0.00000        --    Not in effect
 ba95.mpr:     0.00000        --    Not in effect
 ba96.mpr:     0.00000        --    Not in effect
 ba97.mpr:     0.00000        --    Not in effect
 ba98.mpr:     0.00000        --    Not in effect
 ba99.mpr:     0.00000        --    Not in effect
 ba00.mpr:     0.00000        --    Not in effect
 ba01.mpr:     0.03000        --    Federal Income Tax SK428 -
                                    2001
 ba02.mpr:     0.03000       0.0%   Federal Income Tax SK428 -
                                    2002
```

```
ba03.mpr:     0.03000      0.0%   Federal Income Tax SK428 –
                                  2003
ba04.mpr:     0.03000      0.0%   Federal Income Tax Form
                                  SK428 – 2004
ba05.mpr:     0.03000      0.0%   Federal Income Tax Form
                                  SK428 – 2005
ba06.mpr:     0.03000      0.0%   Federal Income Tax Form
                                  SK428 – 2006
ba07.mpr:     0.03000      0.0%   Copied from ba06.mpr
ba08.mpr:     0.03000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.03000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.03000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.03000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.03000      0.0%   Copied from ba11.mpr
```

SMXM   Sask. married amount

DESCRIPTION

This parameter represents the married tax credit when Saskatchewan tax is calculated as a tax on taxable income. It is only used when STXFLG is set to 1.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect

```
ba97.mpr:     0.00          --     Not in effect
ba98.mpr:     0.00          --     Not in effect
ba99.mpr:     0.00          --     Not in effect
ba00.mpr:     0.00          --     Not in effect
ba01.mpr:     8000.00        --     Federal Income Tax Form
                            SK428 - 2001
ba02.mpr:     8000.00       0.0%   Federal Income Tax Form
                            SK428 - 2002
ba03.mpr:     8000.00       0.0%   Federal Income Tax Form
                            SK428 - 2003
ba04.mpr:     8264.00       3.3%   Federal Income Tax Form
                            SK428 - 2004
ba05.mpr:     8404.00       1.7%   Federal Income Tax Form
                            SK428 - 2005
ba06.mpr:     8589.00       2.2%   Federal Income Tax Form
                            SK428 - 2006
ba07.mpr:     8778.00       2.2%   TD1SK E (07)
ba08.mpr:     8956.24       2.0%   Grown from ba07.mpr using
                            CPISA=1.020305
ba09.mpr:     9140.84       2.1%   Grown from ba08.mpr using
                            CPISA=1.020611
ba10.mpr:     9325.44       2.0%   Grown from ba09.mpr using
                            CPISA=1.020195
ba11.mpr:     9510.04       2.0%   Grown from ba10.mpr using
                            CPISA=1.019795
ba12.mpr:     9701.00       2.0%   Grown from ba11.mpr using
                            CPISA=1.020080
```

SMXMT   Sask. married amount turndown level

DESCRIPTION

This parameter represents the provincial married exemption turndown when Saskatchewan tax is calculated as a tax on taxable income. It is only used when STXFLG is set to 1. The reduction is calculated as the dependant's net income less the turndown SMXMT.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	800.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	800.00	0.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	800.00	0.0%	Federal Income Tax Form SK428 - 2003
ba04.mpr:	826.00	3.2%	Federal Income Tax Form SK428 - 2004
ba05.mpr:	840.00	1.7%	Federal Income Tax Form SK428 - 2005
ba06.mpr:	859.00	2.3%	Federal Income Tax Form SK428 - 2006
ba07.mpr:	878.00	2.2%	TD1SK E (07)
ba08.mpr:	895.83	2.0%	Grown from ba07.mpr using CPISA=1.020305
ba09.mpr:	914.29	2.1%	Grown from ba08.mpr using CPISA=1.020611
ba10.mpr:	932.75	2.0%	Grown from ba09.mpr using CPISA=1.020195
ba11.mpr:	951.21	2.0%	Grown from ba10.mpr using CPISA=1.019795
ba12.mpr:	970.31	2.0%	Grown from ba11.mpr using CPISA=1.020080

DESCRIPTION

This parameter is the amount which can be claimed for the Saskatchewan non-refundable tax credit for infirm dependents aged 18 and over if the filer has already claimed an amount for disabled dependents (idothpe). Note that the model assumes that there is only one disabled dependent. The parameter is only used when a provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	3500.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	3605.00	3.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	3663.00	1.6%	Federal Income Tax Form SK428 - 2003
ba04.mpr:	3784.00	3.3%	Federal Income Tax Form SK428 - 2004

```
ba05.mpr:     3848.00      1.7%   Federal Income Tax Form
                                  SK428 - 2005
ba06.mpr:     3933.00      2.2%   Federal Income Tax Form
                                  SK428 - 2006
ba07.mpr:     4019.00      2.2%   TD1SK E (07)
ba08.mpr:     4100.61      2.0%   Grown from ba07.mpr using
                                  CPISA=1.020305
ba09.mpr:     4185.13      2.1%   Grown from ba08.mpr using
                                  CPISA=1.020611
ba10.mpr:     4269.65      2.0%   Grown from ba09.mpr using
                                  CPISA=1.020195
ba11.mpr:     4354.17      2.0%   Grown from ba10.mpr using
                                  CPISA=1.019795
ba12.mpr:     4441.60      2.0%   Grown from ba11.mpr using
                                  CPISA=1.020080
```

SPAOASRR   OAS portion of SPA taxback rate

DESCRIPTION

Reduction rate applied to the OAS portion of Spouses Allowance, Extended Spouses
Allowance and Widowed Spouses Allowance.

CROSS REFERENCE

Function   **Description**

gis   Compute GIS/SPA for elderly
mpc   Calculate derived model parameters and do edits

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.75000        --     Redbook, 1991 Edition, p. X7
ba92.mpr:      0.75000       0.0%    Redbook, 1992 Edition, p. X7
ba93.mpr:      0.75000       0.0%    Redbook, 1993 Edition, p. X7
```

```
ba94.mpr:     0.75000      0.0%   Redbook, 1994 Edition, p.
                                  X.7
ba95.mpr:     0.75000      0.0%   Redbook, 1996 Edition, p.
                                  X.7
ba96.mpr:     0.75000      0.0%   Redbook, 1996 Edition, p.
                                  X.7
ba97.mpr:     0.75000      0.0%   Redbook, 1996 Edition, p.
                                  X.7
ba98.mpr:     0.75000      0.0%   Redbook, 1998 Edition, p.
                                  X.7
ba99.mpr:     0.75000      0.0%   Redbook, 1998 Edition - Page
                                  X7.
ba00.mpr:     0.75000      0.0%   Redbook, 1998 Edition, p.
                                  X.7
ba01.mpr:     0.75000      0.0%   Old Age Security Act
ba02.mpr:     0.75000      0.0%   Old Age Security Act,
                                  Section 10 and Regulations
ba03.mpr:     0.75000      0.0%   Old Age Security Act
ba04.mpr:     0.75000      0.0%   Old Age Security Act
ba05.mpr:     0.75000      0.0%   Old Age Security Act
ba06.mpr:     0.75000      0.0%   Old Age Security Act
ba07.mpr:     0.75000      0.0%   Copied from ba06.mpr
ba08.mpr:     0.75000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.75000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.75000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.75000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.75000      0.0%   Copied from ba11.mpr
```

SPARL   SPA reduction point: one married/ widowed

DESCRIPTION

The level of previous year annual family income above which the OAS portion of the SPA
starts to be paid at a reduced rate to a married or widowed SPA recipient.

CROSS REFERENCE

Function   **Description**

gis   Compute GIS/SPA for elderly

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	48.00	--	Redbook, 1991 Edition, p. X7
ba92.mpr:	48.00	0.0%	Redbook, 1992 Edition, p. X7
ba93.mpr:	48.00	0.0%	Redbook, 1993 Edition, p. X7
ba94.mpr:	48.00	0.0%	Redbook, 1994 Edition, p. X.7
ba95.mpr:	48.00	0.0%	Redbook, 1996 Edition, p. X.7
ba96.mpr:	48.00	0.0%	Redbook, 1996 Edition, p. X.7
ba97.mpr:	48.00	0.0%	Redbook, 1996 Edition, p. X.7
ba98.mpr:	48.00	0.0%	Redbook, 1998 Edition, p. X.7
ba99.mpr:	48.00	0.0%	Redbook, 1998 Edition - Page X7a.
ba00.mpr:	48.00	0.0%	Redbook, 1998 Edition, p. X.7
ba01.mpr:	48.00	0.0%	Old Age Security Act
ba02.mpr:	48.00	0.0%	Old Age Security Act, Section 10 and Regulations
ba03.mpr:	48.00	0.0%	Old Age Security Act
ba04.mpr:	48.00	0.0%	Old Age Security Act
ba05.mpr:	48.00	0.0%	Old Age Security Act
ba06.mpr:	48.00	0.0%	Old Age Security Act
ba07.mpr:	48.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	48.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	48.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	48.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	48.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	48.00	0.0%	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

Probability by SPA benefit level group of applying for the Spouses Allowance for an eligible married person. The parameter GISTURFLAG must be set to 1 for these probabilities to be applied.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

VALUES

File/Year		Value	Source	
ba91.mpr:	3		[Rows]	Special Tabulation
0	0.166	(0.0003)		
876	0.451	(0.0002)		
3428	1.000	(0.0002)		
ba92.mpr:	3		[Rows]	Special Tabulation
0	0.166	(0.0003)		
890	0.451	(0.0002)		
3480	1.000	(0.0002)		
ba93.mpr:	3		[Rows]	Special Tabulation
0	0.166	(0.0003)		
906	0.451	(0.0002)		
3543	1.000	(0.0002)		
ba94.mpr:	3		[Rows]	Special Tabulation
0	0.166	(0.0003)		
907	0.451	(0.0002)		
3550	1.000	(0.0002)		
ba95.mpr:	3		[Rows]	Special Tabulation
0	0.166	(0.0003)		
927	0.451	(0.0002)		
3626	1.000	(0.0002)		

```
ba96.mpr:      3            [Rows]   Special Tabulation
         0    0.166    (0.0003)
       942    0.451    (0.0002)
      3685    1.000    (0.0002)
ba97.mpr:      3            [Rows]   Special Tabulation
         0    0.166    (0.0003)
       957    0.451    (0.0002)
      3744    1.000    (0.0002)
ba98.mpr:      3            [Rows]   Special Tabulation
         0    0.166    (0.0003)
       966    0.451    (0.0002)
      3779    1.000    (0.0002)
ba99.mpr:      3            [Rows]   Special Tabulation
         0    0.166    (0.0003)
       983    0.451    (0.0002)
      3845    1.000    (0.0002)
ba00.mpr:      3            [Rows]   Special Tabulation
         0    0.166    (0.0003)
      1010    0.451    (0.0002)
      3950    1.000    (0.0002)
ba01.mpr:      3            [Rows]   Special Tabulation
         0    0.166    (0.0003)
      1036    0.451    (0.0002)
      4051    1.000    (0.0002)
ba02.mpr:      3            [Rows]   Special Tabulation
         0    0.166    (0.0003)
      1059    0.451    (0.0002)
      4141    1.000    (0.0002)
ba03.mpr:      3            [Rows]   Special Tabulation
         0    0.166    (0.0003)
      1088    0.451    (0.0002)
      4256    1.000    (0.0002)
ba04.mpr:      3            [Rows]   Special Tabulation
         0    0.166    (0.0003)
      1108    0.451    (0.0002)
      4336    1.000    (0.0002)
ba05.mpr:      3            [Rows]   Special Tabulation
         0    0.166    (0.0003)
      1132    0.451    (0.0002)
      4430    1.000    (0.0002)
ba06.mpr:      3            [Rows]   Special Tabulation
         0    0.166    (0.0002)
      1155    0.451    (0.0002)
      4520    1.000    (0.0002)
ba07.mpr:      3            [Rows]   Grown from ba06.mpr using
                            CPI=1.022325
         0    0.166    (0.0002)
```

```
        1181    0.451   (0.0002)
        4621    1.000   (0.0002)
 ba08.mpr:     3        [Rows]   Grown from ba07.mpr using
                         CPI=1.020331
           0    0.166   (0.0002)
        1205    0.451   (0.0002)
        4715    1.000   (0.0002)
 ba09.mpr:     3        [Rows]   Grown from ba08.mpr using
                         CPI=1.020664
           0    0.166   (0.0002)
        1230    0.451   (0.0002)
        4812    1.000   (0.0002)
 ba10.mpr:     3        [Rows]   Grown from ba09.mpr using
                         CPI=1.020246
           0    0.166   (0.0002)
        1255    0.451   (0.0002)
        4909    1.000   (0.0002)
 ba11.mpr:     3        [Rows]   Grown from ba10.mpr using
                         CPI=1.019135
           0    0.166   (0.0002)
        1279    0.451   (0.0001)
        5003    1.000   (0.0001)
 ba12.mpr:     3        [Rows]   Grown from ba11.mpr using
                         CPI=1.020862
           0    0.166   (0.0002)
        1306    0.451   (0.0001)
        5107    1.000   (0.0001)
```

SPAXO   Benefit Cross-over GIS/SPA vs GIS one pensioner couple

DESCRIPTION

SPAXO represents the level of family income at which the dollar benefits for GIS to a single
pensioner married to a non-pensioner spouse exactly equal the combined GIS/SPA dollar
benefits payable to a GIS/SPA married couple. The figure is calculated as a fixed
relationship to other input parameters as follows. This is a derived parameter calculated in
mpc.cpp.

SPAXO = 2 * GISBE2 - GISBE1;

CROSS REFERENCE

Function   **Description**

gis   Compute GIS/SPA for elderly
mpc   Calculate derived model parameters and do edits

SPLTPNSFLAG Flag to split pension income

DESCRIPTION

When this flag is turned on, pension income splitting is turned on. This means that a person who has pension income (idipens) can give up to 50% of that amount to their spouse for taxation purposes. The resulting taxable pension income (imipnst) is then used for the derivation of taxes and transfers.

The implementation of pension income splitting is done in cceopt. First, the tax system is run without splitting income. Then, assuming that the head of the family is married and has pension income, 50% of the head's pension income is allocated to their spouse and the tax system is rerun. The tax system is then run multiple times, each time varying the proportion of pension income split by PENSPLTINCR in order to find the proportion which will maximize family income. So, for example, if PENSPLTINCR is set at 0.01, then the head would share 50% of pension income, then 49%, then 48%, ... up to 1%. But if PENSPLTINCR is set at 0.1, then only 5 breakpoints would be tried (50%, 40%, 30%, 20%, and 10%). This makes the model run faster, but the results will be less precise.

This process is then repeated for spouses who have pension income. This determines what the optimal share of pension income will be for this family. The share of pension income is saved in the variables impnsph (for the head) and impnsps (for the spouse).

Note the there is a separate optimization process for the splitting of pension income in Quebec which follows the same logic. See QSPLTPNSFLAG for more details.

CROSS REFERENCE

Function	Description
cceopt	Multiple calls of tax/transfer calculator
mpc	Calculate derived model parameters and do edits
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	0	--	Not in effect
ba07.mpr:	1	--	Economic and Fiscal update, Nov 23, 2006
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

DESCRIPTION

This single parameter sets the tax credit rate for all of the non-refundable tax credits in Saskatchewan. Each tax credit is calculated separately and summed for a total credit. The parameter is only used when a provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.11500	--	Federal Income Tax Form SK428 – 2001
ba02.mpr:	0.11250	-2.2%	Federal Income Tax Form SK428 – 2002
ba03.mpr:	0.11000	-2.2%	Federal Income Tax Form SK428 – 2003
ba04.mpr:	0.11000	0.0%	Federal Income Tax Form SK428 – 2004
ba05.mpr:	0.11000	0.0%	Federal Income Tax Form SK428 – 2005

```
ba06.mpr:      0.11000      0.0%   Federal Income Tax Form
                                   SK428 - 2006
ba07.mpr:      0.11000      0.0%   Payroll Deductions Formulas
                                   2007 - T4127
ba08.mpr:      0.11000      0.0%   Copied from ba07.mpr
ba09.mpr:      0.11000      0.0%   Copied from ba08.mpr
ba10.mpr:      0.11000      0.0%   Copied from ba09.mpr
ba11.mpr:      0.11000      0.0%   Copied from ba10.mpr
ba12.mpr:      0.11000      0.0%   Copied from ba11.mpr
```

SPTC   Saskatchewan political contribution table [total donations,donation allowed]

DESCRIPTION

This table contains the figures necessary to calculate the Saskatchewan Political Contribution Tax Credit. The first column represents the dollar amount of total Saskatchewan political contributions to which the corresponding percentages of the third column are applied to calculate the total Allowable Saskatchewan Political Contribution Tax Credit. Only the first and third columns of the table need to be specified.

Note that the database variable (idprvpol) required for this program is zero for Saskatchewan until the 2001 database is implemented.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Source

```
 ba91.mpr:     3              [Rows]   Not in effect
          0         0    0.000
          0       (0)    0.000
          0       (0)    0.000
 ba92.mpr:                     [Same]   Not in effect
```

```
ba93.mpr:                    [Same]   Not in effect
ba94.mpr:                    [Same]   Not in effect
ba95.mpr:                    [Same]   Not in effect
ba96.mpr:                    [Same]   Not in effect
ba97.mpr:                    [Same]   Not in effect
ba98.mpr:                    [Same]   Not in effect
ba99.mpr:                    [Same]   Not in effect
ba00.mpr:                    [Same]   Not in effect
ba01.mpr:     3              [Rows]   Federal Income Tax Form
                                      SK428 - 2001
           0          0      0.750
         200      (150)      0.500
         550      (325)      0.333
ba02.mpr:                    [Same]   Federal Income Tax Form
                                      SK428 - 2002
ba03.mpr:                    [Same]   Federal Income Tax Form
                                      SK428 - 2003
ba04.mpr:     3              [Rows]   Federal Income Tax Form
                                      SK428 - 2004
           0          0      0.750
         400      (300)      0.500
         750      (475)      0.333
ba05.mpr:                    [Same]   Federal Income Tax Form
                                      SK428 - 2005
ba06.mpr:                    [Same]   Federal Income Tax Form
                                      SK428 - 2006
ba07.mpr:                    [Same]   Grown from ba06.mpr using
                                      NONE=1.0000
ba08.mpr:                    [Same]   Grown from ba07.mpr using
                                      NONE=1.0000
ba09.mpr:                    [Same]   Grown from ba08.mpr using
                                      NONE=1.0000
ba10.mpr:                    [Same]   Grown from ba09.mpr using
                                      NONE=1.0000
ba11.mpr:                    [Same]   Grown from ba10.mpr using
                                      NONE=1.0000
ba12.mpr:                    [Same]   Grown from ba11.mpr using
                                      NONE=1.0000
```

SPTCBEN   Maximum Saskatchewan political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Saskatchewan Political Tax Credit.

Note that the database variable (idprvpol) required for this program is zero for Saskatchewan until the 2001 database is implemented.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	500.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	500.00	0.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	500.00	0.0%	Federal Income Tax Form SK428 - 2003
ba04.mpr:	650.00	30.0%	Federal Income Tax Form SK428 - 2004
ba05.mpr:	650.00	0.0%	Federal Income Tax Form SK428 - 2005
ba06.mpr:	650.00	0.0%	Federal Income Tax Form SK428 - 2006
ba07.mpr:	650.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	650.00	0.0%	Grown from ba07.mpr using NONE=1.0000

```
ba09.mpr:     650.00          0.0%   Grown from ba08.mpr using
                              NONE=1.0000
ba10.mpr:     650.00          0.0%   Grown from ba09.mpr using
                              NONE=1.0000
ba11.mpr:     650.00          0.0%   Grown from ba10.mpr using
                              NONE=1.0000
ba12.mpr:     650.00          0.0%   Grown from ba11.mpr using
                              NONE=1.0000
```

SPTF	Saskatchewan provincial tax fraction

DESCRIPTION

Saskatchewan Basic Provincial Income Tax (imbpt) is calculated as a proportion of Basic
Federal Tax using this factor.

CROSS REFERENCE

Function	**Description**
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.50000	--	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) 1996

```
ba97.mpr:      0.50000       0.0%   Federal Income Tax T1C
                                    (SASK) 1997
ba98.mpr:      0.49000      -2.0%   Federal Income Tax T1C
                                    (SASK) 1998
ba99.mpr:      0.48000      -2.0%   Federal Income Tax T1C
                                    (SASK) - 1999
ba00.mpr:      0.48000       0.0%   Federal Income Tax Form
                                    SK428 - 2000
ba01.mpr:      0.00000       --     Not in effect (Sask. 2000
                                    budget - dropped)
ba02.mpr:      0.00000       --     Not in effect
ba03.mpr:      0.00000       --     Not in effect
ba04.mpr:      0.00000       --     Not in effect
ba05.mpr:      0.00000       --     Not in effect
ba06.mpr:      0.00000       --     Not in effect
ba07.mpr:      0.00000       --     Not in effect
ba08.mpr:      0.00000       --     Copied from ba07.mpr
ba09.mpr:      0.00000       --     Copied from ba08.mpr
ba10.mpr:      0.00000       --     Copied from ba09.mpr
ba11.mpr:      0.00000       --     Copied from ba10.mpr
ba12.mpr:      0.00000       --     Copied from ba11.mpr
```

SPTX   Sask. tax table [taxable income,basic provincial tax]

DESCRIPTION

This table represents the Saskatchewan tax curve used when calculating the tax on taxable income (STXFLG = 1). The first column represents Taxable Income, the second represents the amount of Basic Provincial Tax payable at that level of taxable income, the third column represents the marginal tax rate for the interval between this and the next value in the table.

Only the first and third columns of the tax table need be specified. The second column is computed by the standard algorithm.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

```
 ba91.mpr:     1               [Rows]    Not in effect
           0      0.0000    0.000000
 ba92.mpr:                     [Same]    Not in effect
 ba93.mpr:                     [Same]    Not in effect
 ba94.mpr:                     [Same]    Not in effect
 ba95.mpr:                     [Same]    Not in effect
 ba96.mpr:                     [Same]    Not in effect
 ba97.mpr:                     [Same]    Not in effect
 ba98.mpr:                     [Same]    Not in effect
 ba99.mpr:                     [Same]    Not in effect
 ba00.mpr:                     [Same]    Not in effect
 ba01.mpr:     3               [Rows]    Federal Income Tax Form
                                         SK428 - 2001
           0      0.0000    0.115000
       30000 (3450.0000)   0.135000
       60000 (7500.0000)   0.160000
 ba02.mpr:     3               [Rows]    Federal Income Tax Form
                                         SK428 - 2002
           0      0.0000    0.112500
       30000 (3375.0000)   0.132500
       60000 (7350.0000)   0.155000
 ba03.mpr:     3               [Rows]    Federal Income Tax Form
                                         SK428 - 2003
           0      0.0000    0.110000
       35000 (3850.0000)   0.130000
      100000 (12300.0000)   0.150000
 ba04.mpr:     3               [Rows]    Federal Income Tax Form
                                         SK428 - 2004
           0      0.0000    0.110000
       36155 (3977.0500)   0.130000
      103300 (12705.9000)   0.150000
 ba05.mpr:     3               [Rows]    Federal Income Tax Form
                                         SK428 - 2005
           0      0.0000    0.110000
       36770 (4044.7000)   0.130000
      105056 (12921.8800)   0.150000
 ba06.mpr:     3               [Rows]    Federal Income Tax Form
                                         SK428 - 2006
           0      0.0000    0.110000
       37579 (4133.6900)   0.130000
```

```
     107367 (13206.1300)   0.150000
 ba07.mpr:    3           [Rows]   Payroll Deductions Formulas
                                    2007 - T4127
          0      0.0000   0.110000
      38405 (4224.5500)   0.130000
     109729 (13496.6700)   0.150000
 ba08.mpr:    3           [Rows]   Grown from ba07.mpr using
                                    CPISA=1.020305
          0      0.0000   0.110000
      39185 (4310.3500)   0.130000
     111957 (13770.7100)   0.150000
 ba09.mpr:    3           [Rows]   Grown from ba08.mpr using
                                    CPISA=1.020611
          0      0.0000   0.110000
      39993 (4399.2300)   0.130000
     114265 (14054.5900)   0.150000
 ba10.mpr:    3           [Rows]   Grown from ba09.mpr using
                                    CPISA=1.020195
          0      0.0000   0.110000
      40801 (4488.1100)   0.130000
     116573 (14338.4700)   0.150000
 ba11.mpr:    3           [Rows]   Grown from ba10.mpr using
                                    CPISA=1.019795
          0      0.0000   0.110000
      41609 (4576.9900)   0.130000
     118881 (14622.3500)   0.150000
 ba12.mpr:    3           [Rows]   Grown from ba11.mpr using
                                    CPISA=1.020080
          0      0.0000   0.110000
      42445 (4668.9500)   0.130000
     121268 (14915.9400)   0.150000
```

SSCI   Saskatchewan surtax cut-in

DESCRIPTION

This is the level of Basic Saskatchewan Income Tax above which the surtax (at rate SSF) is
applied.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	4000.00	--	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	4000.00	0.0%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	4000.00	0.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	4000.00	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	4000.00	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	4000.00	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	4000.00	0.0%	Federal Income Tax T1C (SASK) 1997
ba98.mpr:	4000.00	0.0%	Federal Income Tax T1C (SASK) 1998
ba99.mpr:	4000.00	0.0%	Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	4000.00	0.0%	Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.00	--	Not in effect (Sask. 2000 budget - dropped)
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000

```
   ba09.mpr:     0.00            --     Grown from ba08.mpr using
                                 NONE=1.0000
   ba10.mpr:     0.00            --     Grown from ba09.mpr using
                                 NONE=1.0000
   ba11.mpr:     0.00            --     Grown from ba10.mpr using
                                 NONE=1.0000
   ba12.mpr:     0.00            --     Grown from ba11.mpr using
                                 NONE=1.0000
```

SSF   Saskatchewan provincial high income surtax fraction

DESCRIPTION

This is the surtax rate applied to Basic Saskatchewan Income Tax in excess of the amount SSCI.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

```
File/Year         Value      Growth  Source

   ba91.mpr:     0.15000         --     Federal Income Tax T1C
                                 (SASK) TC-1991
   ba92.mpr:     0.15000       0.0%    Federal Income Tax T1C
                                 (SASK) TC-1992
   ba93.mpr:     0.15000       0.0%    Federal Income Tax T1C
                                 (SASK) TC-1993
   ba94.mpr:     0.15000       0.0%    Federal Income Tax T1C
                                 (SASK) 1994
   ba95.mpr:     0.15000       0.0%    Federal Income Tax T1C
                                 (SASK) 1995
   ba96.mpr:     0.15000       0.0%    Federal Income Tax T1C
                                 (SASK) 1996
```

```
ba97.mpr:     0.15000      0.0%   Federal Income Tax T1C
                                  (SASK) 1997
ba98.mpr:     0.15000      0.0%   Federal Income Tax T1C
                                  (SASK) 1998
ba99.mpr:     0.15000      0.0%   Federal Income Tax T1C
                                  (SASK) - 1999
ba00.mpr:     0.15000      0.0%   Federal Income Tax Form
                                  SK428 - 2000
ba01.mpr:     0.00000      --     Not in effect (Sask. 2000
                                  budget - dropped)
ba02.mpr:     0.00000      --     Not in effect
ba03.mpr:     0.00000      --     Not in effect
ba04.mpr:     0.00000      --     Not in effect
ba05.mpr:     0.00000      --     Not in effect
ba06.mpr:     0.00000      --     Not in effect
ba07.mpr:     0.00000      --     Copied from ba06.mpr
ba08.mpr:     0.00000      --     Copied from ba07.mpr
ba09.mpr:     0.00000      --     Copied from ba08.mpr
ba10.mpr:     0.00000      --     Copied from ba09.mpr
ba11.mpr:     0.00000      --     Copied from ba10.mpr
ba12.mpr:     0.00000      --     Copied from ba11.mpr
```

SSSTC   Sask. senior supplement tax credit

DESCRIPTION

Beginning in 2001, this parameter represents the value of the Saskatchewan Senior Supplement to the age credit.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	500.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	750.00	50.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	1000.00	33.3%	Federal Income Tax Form SK428 - 2003
ba04.mpr:	1033.00	3.3%	Federal Income Tax Form SK428 - 2004
ba05.mpr:	1051.00	1.7%	Federal Income Tax Form SK428 - 2005
ba06.mpr:	1074.00	2.2%	Federal Income Tax Form SK428 - 2006
ba07.mpr:	1097.00	2.1%	Payroll Deductions Formulas 2007 - T4127
ba08.mpr:	1119.27	2.0%	Grown from ba07.mpr using CPISA=1.020305
ba09.mpr:	1142.34	2.1%	Grown from ba08.mpr using CPISA=1.020611
ba10.mpr:	1165.41	2.0%	Grown from ba09.mpr using CPISA=1.020195
ba11.mpr:	1188.48	2.0%	Grown from ba10.mpr using CPISA=1.019795
ba12.mpr:	1212.34	2.0%	Grown from ba11.mpr using CPISA=1.020080

DESCRIPTION

This represents the income level at which the child component of the Saskatchewan Sales Tax Credit is to be reduced at the rate of SSTCRR for families with one qualifying child.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 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.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCBAS, SSTCSP, and SSTCKID.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

```
ba98.mpr:     0.00          --     Not in effect
ba99.mpr:     14100.00       --     Sask Budget 2000
                                    (Backgrounder E&H tax)
ba00.mpr:     14100.00      0.0%   Sask Budget 2000
                                    (Backgrounder E&H tax)
ba01.mpr:     14100.00      0.0%   Federal Income Tax SASK -
                                    2001
ba02.mpr:     14100.00      0.0%   Federal Income Tax SASK -
                                    2002
ba03.mpr:     14100.00      0.0%   Federal Income Tax SASK -
                                    2003
ba04.mpr:     17821.00     26.4%   Federal Income Tax SASK -
                                    2004
ba05.mpr:     18103.00      1.6%   Federal Income Tax SASK -
                                    2005
ba06.mpr:     18511.00      2.3%   RC4210(E) Rev. 06 - GST/HST
                                    Credit (calculated)
ba07.mpr:     18938.00      2.3%   RC4210 (E) REV.07 - GST/HST
                                    Credit (calculated)
ba08.mpr:     19322.54      2.0%   Grown from ba07.mpr using
                                    CPISA=1.020305
ba09.mpr:     19720.80      2.1%   Grown from ba08.mpr using
                                    CPISA=1.020611
ba10.mpr:     20119.06      2.0%   Grown from ba09.mpr using
                                    CPISA=1.020195
ba11.mpr:     20517.32      2.0%   Grown from ba10.mpr using
                                    CPISA=1.019795
ba12.mpr:     20929.31      2.0%   Grown from ba11.mpr using
                                    CPISA=1.020080
```

SSTC1KIDTDP   Sask. sales tax credit child amount turndown if only 1 child for 1st half of year

DESCRIPTION

This represents the income level at which the child component of the Saskatchewan Sales Tax Credit is to be reduced at the rate of SSTCRRP for families with one qualifying child.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 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.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the

year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCBASP, SSTCSPP, and SSTCKIDP.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	14100.00	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	14100.00	0.0%	Sask Budget 2000 (Backgrounder E&H tax)
ba02.mpr:	14100.00	0.0%	Federal Income Tax SASK - 2001
ba03.mpr:	14100.00	0.0%	Federal Income Tax SASK - 2002
ba04.mpr:	14100.00	0.0%	Federal Income Tax SASK - 2003
ba05.mpr:	17821.00	26.4%	Federal Income Tax SASK - 2004
ba06.mpr:	18103.00	1.6%	Federal Income Tax SASK - 2005

```
ba07.mpr:     18511.00     2.3%   RC4210(E) Rev. 06 - GST/HST
                                  Credit (calculated)
ba08.mpr:     18938.00     2.3%   RC4210 (E) REV.07 - GST/HST
                                  Credit (calculated)
ba09.mpr:     19322.54     2.0%   Grown from ba08.mpr using
                                  CPISALAG=1.020305
ba10.mpr:     19720.80     2.1%   Grown from ba09.mpr using
                                  CPISALAG=1.020611
ba11.mpr:     20119.06     2.0%   Grown from ba10.mpr using
                                  CPISALAG=1.020195
ba12.mpr:     20517.32     2.0%    Grown from ba11.mpr using
                                  CPISALAG=1.019795
```

SSTC2KIDTD Sask. sales tax credit child amount turndown if more than 1 child

DESCRIPTION

This represents the income level at which the child component of the Saskatchewan Sales Tax Credit is to be reduced at the rate of SSTCRR for families with more than one qualifying child.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 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.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCBAS, SSTCSP, and SSTCKID.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	8600.00	--	Sask Budget 2000 (Backgrounder E&H tax)
ba00.mpr:	8600.00	0.0%	Federal Income Tax SASK - 2000
ba01.mpr:	8600.00	0.0%	Federal Income Tax SASK - 2001
ba02.mpr:	8600.00	0.0%	Federal Income Tax SASK - 2002
ba03.mpr:	8600.00	0.0%	Federal Income Tax SASK - 2003
ba04.mpr:	12821.00	49.1%	Federal Income Tax SASK - 2004
ba05.mpr:	13036.00	1.7%	Federal Income Tax SASK - 2005
ba06.mpr:	13311.00	2.1%	RC4210(E) Rev. 06 - GST/HST Credit
ba07.mpr:	13605.00	2.2%	RC4210 (E) REV.07 - GST/HST Credit
ba08.mpr:	13881.25	2.0%	Grown from ba07.mpr using CPISA=1.020305
ba09.mpr:	14167.36	2.1%	Grown from ba08.mpr using CPISA=1.020611
ba10.mpr:	14453.47	2.0%	Grown from ba09.mpr using CPISA=1.020195
ba11.mpr:	14739.58	2.0%	Grown from ba10.mpr using CPISA=1.019795
ba12.mpr:	15035.55	2.0%	Grown from ba11.mpr using CPISA=1.020080

SSTC2KIDTDP Sask. sales tax credit child amount turndown if more than 1 child for 1st half of year

DESCRIPTION

This represents the income level at which the child component of the Saskatchewan Sales Tax Credit is to be reduced at the rate of SSTCRRP for families with more than one qualifying child.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 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.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCBASP, SSTCSPP, and SSTCKIDP.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect

```
ba97.mpr:     0.00           --     Not in effect
ba98.mpr:     0.00           --     Not in effect
ba99.mpr:     0.00           --     Not in effect
ba00.mpr:     8600.00         --     Sask Budget 2000
                              (Backgrounder E&H tax)
ba01.mpr:     8600.00        0.0%   Federal Income Tax SASK -
                              2000
ba02.mpr:     8600.00        0.0%   Federal Income Tax SASK -
                              2001
ba03.mpr:     8600.00        0.0%   Federal Income Tax SASK -
                              2002
ba04.mpr:     8600.00        0.0%   Federal Income Tax SASK -
                              2003
ba05.mpr:     12821.00       49.1%  Federal Income Tax SASK -
                              2004
ba06.mpr:     13036.00       1.7%   Federal Income Tax SASK -
                              2005
ba07.mpr:     13311.00       2.1%   RC4210(E) Rev. 06 - GST/HST
                              Credit (calculated)
ba08.mpr:     13605.00       2.2%   RC4210 (E) REV.07 - GST/HST
                              Credit
ba09.mpr:     13881.25       2.0%   Grown from ba08.mpr using
                              CPISALAG=1.020305
ba10.mpr:     14167.36       2.1%   Grown from ba09.mpr using
                              CPISALAG=1.020611
ba11.mpr:     14453.47       2.0%   Grown from ba10.mpr using
                              CPISALAG=1.020195
ba12.mpr:     14739.58       2.0%   Grown from ba11.mpr using
                              CPISALAG=1.019795
```

SSTCBAS   Sask. sales tax credit base amount

DESCRIPTION

This parameter represents the maximum amount for the adult component of the
Saskatchewan Sales Tax Credit (imsstc). The adult component of the Saskatchewan Sales
Tax Credit will rise at a rate of SSTCBASPIR of individual net income up to this maximum.
It will be reduced at a rate of SSTCRR as family net income increases above SSTCBASTD.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit

programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCKID, SSTCSP.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	77.00	--	Sask Budget 2000 (Backgrounder E&H tax)
ba00.mpr:	77.00	0.0%	Federal Income Tax SASK - 2000
ba01.mpr:	77.00	0.0%	Federal Income Tax SASK - 2001
ba02.mpr:	77.00	0.0%	Federal Income Tax SASK - 2002
ba03.mpr:	77.00	0.0%	Federal Income Tax SASK - 2003
ba04.mpr:	100.00	29.9%	Federal Income Tax SASK - 2004
ba05.mpr:	102.00	2.0%	Federal Income Tax SASK - 2005
ba06.mpr:	104.00	2.0%	RC4210(E) Rev. 06 - GST/HST Credit

```
ba07.mpr:    106.00      1.9%   RC4210 (E) REV.07 - GST/HST
                                Credit
ba08.mpr:    108.15      2.0%   Grown from ba07.mpr using
                                CPISA=1.020305
ba09.mpr:    110.38      2.1%   Grown from ba08.mpr using
                                CPISA=1.020611
ba10.mpr:    112.61      2.0%   Grown from ba09.mpr using
                                CPISA=1.020195
ba11.mpr:    114.84      2.0%   Grown from ba10.mpr using
                                CPISA=1.019795
ba12.mpr:    117.15      2.0%   Grown from ba11.mpr using
                                CPISA=1.020080
```

SSTCBASP   Sask. sales tax credit base amount for 1st half of year

DESCRIPTION

This parameter represents the maximum amount for the adult component of the
Saskatchewan Sales Tax Credit (imsstc). The adult component of the Saskatchewan Sales
Tax Credit will rise at a rate of SSTCBASPIRP of individual net income up to this
maximum. It will be reduced at a rate of SSTCRRP as family net income increases above
SSTCBASTDP.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the GSTCYFLG is
turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCKIDP, SSTCSPP.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	77.00	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	77.00	0.0%	Federal Income Tax SASK - 2000
ba02.mpr:	77.00	0.0%	Federal Income Tax SASK - 2001
ba03.mpr:	77.00	0.0%	Federal Income Tax SASK - 2002
ba04.mpr:	77.00	0.0%	Federal Income Tax SASK - 2003
ba05.mpr:	100.00	29.9%	Federal Income Tax SASK - 2004
ba06.mpr:	102.00	2.0%	Federal Income Tax SASK - 2005
ba07.mpr:	104.00	2.0%	RC4210(E) Rev. 06 - GST/HST Credit
ba08.mpr:	106.00	1.9%	RC4210 (E) REV.07 - GST/HST Credit
ba09.mpr:	108.15	2.0%	Grown from ba08.mpr using CPISALAG=1.020305
ba10.mpr:	110.38	2.1%	Grown from ba09.mpr using CPISALAG=1.020611
ba11.mpr:	112.61	2.0%	Grown from ba10.mpr using CPISALAG=1.020195
ba12.mpr:	114.84	2.0%	Grown from ba11.mpr using CPISALAG=1.019795

DESCRIPTION

This parameter represents the income phase in rate for the Saskatchewan Sales Tax Credit base amount for the adult component. The adult component will rise at this rate of individual net income up to a maximum (SSTCBAS). The Saskatchewan Sales Tax Credit is activated when SSTCFLAG is set to 1.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 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.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCSP, SSTCKID.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect

```
ba96.mpr:      0.00000        --     Not in effect
ba97.mpr:      0.00000        --     Not in effect
ba98.mpr:      0.00000        --     Not in effect
ba99.mpr:      0.01000        --     Sask Budget 2000
                          (Backgrounder E&H tax)
ba00.mpr:      0.01000      0.0%   Sask Budget 2000
                          (Backgrounder E&H tax)
ba01.mpr:      0.01000      0.0%   Federal Income Tax SASK -
                          2001
ba02.mpr:      0.01000      0.0%   Federal Income Tax SASK -
                          2002
ba03.mpr:      0.01000      0.0%   Federal Income Tax SASK -
                          2003
ba04.mpr:      0.01500     50.0%   Federal Income Tax SASK -
                          2004
ba05.mpr:      0.01500      0.0%   Federal Income Tax SASK -
                          2005
ba06.mpr:      0.01500      0.0%   Sask. Income Tax Act, 2000,
                          39(5)
ba07.mpr:      0.01500      0.0%   Sask. Income Tax Act, 2000,
                          39(5)
ba08.mpr:      0.01500      0.0%   Copied from ba07.mpr
ba09.mpr:      0.01500      0.0%   Copied from ba08.mpr
ba10.mpr:      0.01500      0.0%   Copied from ba09.mpr
ba11.mpr:      0.01500      0.0%   Copied from ba10.mpr
ba12.mpr:      0.01500      0.0%   Copied from ba11.mpr
```

SSTCBASPIRP   Sask. sales tax credit base amount phase in rate for 1st half of year

DESCRIPTION

This parameter represents the income phase in rate for the Saskatchewan Sales Tax Credit base amount for the adult component. The adult component will rise at this rate of individual net income up to a maximum (SSTCBASP). The Saskatchewan Sales Tax Credit is activated when SSTCFLAG is set to 1.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 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.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the

current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCSPP, SSTCKIDP.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.01000	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	0.01000	0.0%	Sask Budget 2000 (Backgrounder E&H tax)
ba02.mpr:	0.01000	0.0%	Federal Income Tax SASK - 2001
ba03.mpr:	0.01000	0.0%	Federal Income Tax SASK - 2002
ba04.mpr:	0.01000	0.0%	Federal Income Tax SASK - 2003
ba05.mpr:	0.01500	50.0%	Federal Income Tax SASK - 2004
ba06.mpr:	0.01500	0.0%	Federal Income Tax SASK - 2005
ba07.mpr:	0.01500	0.0%	Sask. Income Tax Act, 2000, 39(6)

```
ba08.mpr:     0.01500      0.0%   Sask. Income Tax Act, 2000,
                                  39(5)
ba09.mpr:     0.01500      0.0%   Copied from ba08.mpr
ba10.mpr:     0.01500      0.0%   Copied from ba09.mpr
ba11.mpr:     0.01500      0.0%   Copied from ba10.mpr
ba12.mpr:     0.01500      0.0%   Copied from ba11.mpr
```

SSTCBASTD Sask. sales tax credit base amount turndown

DESCRIPTION

This parameter represents the income turndown level for the adult component of the
Saskatchewan Sales Tax Credit (imsstc). The Saskatchewan Sales Tax Credit adult
component base amount (SSTCBAS) will be reduced by SSTCRR as family net income
increases above this amount.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

See also SSTCKID, SSTCSP

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect

```
ba94.mpr:      0.00          --      Not in effect
ba95.mpr:      0.00          --      Not in effect
ba96.mpr:      0.00          --      Not in effect
ba97.mpr:      0.00          --      Not in effect
ba98.mpr:      0.00          --      Not in effect
ba99.mpr:      27300.00       --      Sask Budget 2000
                             (Backgrounder E&H tax)
ba00.mpr:      27300.00      0.0%    Sask Budget 2000
                             (Backgrounder E&H tax)
ba01.mpr:      27300.00      0.0%    Federal Income Tax SASK -
                             2001
ba02.mpr:      27300.00      0.0%    Federal Income Tax SASK -
                             2002
ba03.mpr:      27300.00      0.0%    Federal Income Tax SASK -
                             2003
ba04.mpr:      29488.00      8.0%    Federal Income Tax SASK -
                             2004
ba05.mpr:      29969.00      1.6%    Federal Income Tax SASK -
                             2005
ba06.mpr:      30646.00      2.3%    RC4210(E) Rev. 06 - GST/HST
                             Credit (calculated)
ba07.mpr:      31337.00      2.3%    RC4210 (E) REV.07 - GST/HST
                             Credit (calculated)
ba08.mpr:      31973.30      2.0%    Grown from ba07.mpr using
                             CPISA=1.020305
ba09.mpr:      32632.30      2.1%    Grown from ba08.mpr using
                             CPISA=1.020611
ba10.mpr:      33291.31      2.0%    Grown from ba09.mpr using
                             CPISA=1.020195
ba11.mpr:      33950.31      2.0%    Grown from ba10.mpr using
                             CPISA=1.019795
ba12.mpr:      34632.03      2.0%    Grown from ba11.mpr using
                             CPISA=1.020080
```

SSTCBASTDP   Sask. sales tax credit base amount turndown for 1st half of year

DESCRIPTION

This parameter represents the income turndown level for the adult component of the Saskatchewan Sales Tax Credit (imsstc). The Saskatchewan Sales Tax Credit adult component base amount (SSTCBASP) will be reduced by SSTCRRP as family net income increases above this amount.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the

year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCKIDP, SSTCSPP

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	27300.00	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	27300.00	0.0%	Sask Budget 2000 (Backgrounder E&H tax)
ba02.mpr:	27300.00	0.0%	Federal Income Tax SASK - 2001
ba03.mpr:	27300.00	0.0%	Federal Income Tax SASK - 2002
ba04.mpr:	27300.00	0.0%	Federal Income Tax SASK - 2003
ba05.mpr:	29488.00	8.0%	Federal Income Tax SASK - 2004
ba06.mpr:	29969.00	1.6%	Federal Income Tax SASK - 2005

```
ba07.mpr:     30646.00     2.3%   RC4210(E) Rev. 06 - GST/HST
                                   Credit (calculated)
ba08.mpr:     31337.00     2.3%   RC4210 (E) REV.07 - GST/HST
                                   Credit (calculated)
ba09.mpr:     31973.30     2.0%   Grown from ba08.mpr using
                                   CPISALAG=1.020305
ba10.mpr:     32632.30     2.1%   Grown from ba09.mpr using
                                   CPISALAG=1.020611
ba11.mpr:     33291.31     2.0%   Grown from ba10.mpr using
                                   CPISALAG=1.020195
ba12.mpr:     33950.31     2.0%   Grown from ba11.mpr using
                                   CPISALAG=1.019795
```

SSTCFLAG   Sask. sales tax credit activation flag

DESCRIPTION

The Saskatchewan Sales Tax Credit is activated when this parameter is set to 1.

The Saskatchewan Sales Tax Credit was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit (imsstc) will consist of an adult component and a child component. This credit will be fully refundable and is assigned to the spouse with the higher income.

The adult component of the Saskatchewan Sales Tax Credit will rise at a rate of SSTCBASPIR of individual net income up to a maximum (SSTCBAS). It will be reduced at a rate of SSTCRR as family net income increases above SSTCBASTD. An individual will also be eligible for SSTCSP in additional benefits for a dependent spouse or equivalent. This amount will be reduced at a rate of SSTCRR as family net income rises over SSTCSPTD.

The child component of the Saskatchewan Sales Tax Credit will provide an additional SSTCKID per child. For two-parent families, the maximum child component will be SSTCKID + SSTCKID. For single parent families, the first child will be eligible for the adult benefit of SSTCSP and the maximum child component will be SSTCKID. The child component of the Credit will be reduced at a rate of SSTCRR as family net income rises over SSTC1KIDTD for families with one qualifying child. For families with more than one qualifying child, the Credit will be reduced at a rate of SSTCRR as family net income rises over SSTC2KIDTD.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	1	--	Sask Budget 2000 (Backgrounder E&H tax)
ba00.mpr:	1	--	Federal Income Tax SASK - 2000
ba01.mpr:	1	--	Federal Income Tax SASK - 2001
ba02.mpr:	1	--	Federal Income Tax SASK - 2002
ba03.mpr:	1	--	Federal Income Tax SASK - 2003
ba04.mpr:	1	--	Federal Income Tax SASK - 2004
ba05.mpr:	1	--	Federal Income Tax SASK - 2005
ba06.mpr:	1	--	RC4210(E) Rev. 06 - GST/HST Credit
ba07.mpr:	1	--	RC4210 (E) REV.07 - GST/HST Credit
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

DESCRIPTION

This is the maximum amount of the child component of the Saskatchewan Sales Tax Credit (imsstc). For two-parent families, the maximum child component will be SSTCKID + SSTCKID. For single parent families, the first child will be eligible for the adult benefit of SSTCSP and the maximum child component will be SSTCKID. The child component of the Credit will be reduced at a rate of SSTCRR as family net income rises over SSTC1KIDTD for families with one qualifying child. For families with more than one qualifying child, the Credit will be reduced at a rate of SSTCRR as family net income rises over SSTC2KIDTD.

The Saskatchewan Sales Tax Credit was introduced in 2000 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.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCBAS.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect

```
ba92.mpr:     0.00          --     Not in effect
ba93.mpr:     0.00          --     Not in effect
ba94.mpr:     0.00          --     Not in effect
ba95.mpr:     0.00          --     Not in effect
ba96.mpr:     0.00          --     Not in effect
ba97.mpr:     0.00          --     Not in effect
ba98.mpr:     0.00          --     Not in effect
ba99.mpr:    55.00          --     Sask Budget 2000
                            (Backgrounder E&H tax)
ba00.mpr:    55.00         0.0%    Federal Income Tax SASK -
                            2000
ba01.mpr:    55.00         0.0%    Federal Income Tax SASK -
                            2001
ba02.mpr:    55.00         0.0%    Federal Income Tax SASK -
                            2002
ba03.mpr:    55.00         0.0%    Federal Income Tax SASK -
                            2003
ba04.mpr:    75.00        36.4%    Federal Income Tax SASK -
                            2004
ba05.mpr:    76.00         1.3%    Federal Income Tax SASK -
                            2005
ba06.mpr:    78.00         2.6%    RC4210(E) Rev. 06 - GST/HST
                            Credit
ba07.mpr:    80.00         2.6%    RC4210 (E) REV.07 - GST/HST
                            Credit
ba08.mpr:    81.62         2.0%    Grown from ba07.mpr using
                            CPISA=1.020305
ba09.mpr:    83.30         2.1%    Grown from ba08.mpr using
                            CPISA=1.020611
ba10.mpr:    84.98         2.0%    Grown from ba09.mpr using
                            CPISA=1.020195
ba11.mpr:    86.66         2.0%    Grown from ba10.mpr using
                            CPISA=1.019795
ba12.mpr:    88.40         2.0%    Grown from ba11.mpr using
                            CPISA=1.020080
```

SSTCKIDP   Sask. sales tax credit child amount for 1st half of year

DESCRIPTION

This is the maximum amount of the child component of the Saskatchewan Sales Tax Credit (imsstc). For two-parent families, the maximum child component will be SSTCKIDP + SSTCKIDP. For single parent families, the first child will be eligible for the adult benefit of SSTCSP and the maximum child component will be SSTCKIDP. The child component of the Credit will be reduced at a rate of SSTCRRP as family net income rises over

SSTC1KIDTDP for families with one qualifying child. For families with more than one qualifying child, the Credit will be reduced at a rate of SSTCRRP as family net income rises over SSTC2KIDTDP.

The Saskatchewan Sales Tax Credit was introduced in 2000 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.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCBASP.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	55.00	--	Sask Budget 2000 (Backgrounder E&H tax)

```
  ba01.mpr:      55.00         0.0%    Federal Income Tax SASK -
                                       2000
  ba02.mpr:      55.00         0.0%    Federal Income Tax SASK -
                                       2001
  ba03.mpr:      55.00         0.0%    Federal Income Tax SASK -
                                       2002
  ba04.mpr:      55.00         0.0%    Federal Income Tax SASK -
                                       2003
  ba05.mpr:      75.00        36.4%    Federal Income Tax SASK -
                                       2004
  ba06.mpr:      76.00         1.3%    Federal Income Tax SASK -
                                       2005
  ba07.mpr:      78.00         2.6%    RC4210(E) Rev. 06 - GST/HST
                                       Credit
  ba08.mpr:      80.00         2.6%    RC4210 (E) REV.07 - GST/HST
                                       Credit
  ba09.mpr:      81.62         2.0%    Grown from ba08.mpr using
                                       CPISALAG=1.020305
  ba10.mpr:      83.30         2.1%    Grown from ba09.mpr using
                                       CPISALAG=1.020611
  ba11.mpr:      84.98         2.0%    Grown from ba10.mpr using
                                       CPISALAG=1.020195
  ba12.mpr:      86.66         2.0%    Grown from ba11.mpr using
                                       CPISALAG=1.019795
```

SSTCPI   Sask. sales tax credit phase in

DESCRIPTION

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.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCBAS, SSTCSP, and SSTCKID.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.25000	--	Sask Budget 2000 (Backgrounder E&H tax)
ba00.mpr:	1.00000	300.0%	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	1.00000	0.0%	Federal Income Tax SASK - 2001
ba02.mpr:	1.00000	0.0%	Federal Income Tax SASK - 2002
ba03.mpr:	1.00000	0.0%	Federal Income Tax SASK - 2003
ba04.mpr:	1.00000	0.0%	Federal Income Tax SASK - 2004
ba05.mpr:	1.00000	0.0%	Federal Income Tax SASK - 2005
ba06.mpr:	1.00000	0.0%	RC4210(E) Rev. 06 - GST/HST Credit
ba07.mpr:	1.00000	0.0%	RC4210 (E) REV.07 - GST/HST Credit
ba08.mpr:	1.00000	0.0%	Copied from ba07.mpr
ba09.mpr:	1.00000	0.0%	Copied from ba08.mpr
ba10.mpr:	1.00000	0.0%	Copied from ba09.mpr

```
ba11.mpr:     1.00000        0.0%   Copied from ba10.mpr
ba12.mpr:     1.00000        0.0%   Copied from ba11.mpr
```

SSTCPI1P   Sask. sales tax credit phase in for 1st half of year

DESCRIPTION

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.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the GSTCYFLG is
turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCBASP, SSTCSPP, and SSTCKIDP.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect

```
ba94.mpr:     0.00000        --     Not in effect
ba95.mpr:     0.00000        --     Not in effect
ba96.mpr:     0.00000        --     Not in effect
ba97.mpr:     0.00000        --     Not in effect
ba98.mpr:     0.00000        --     Not in effect
ba99.mpr:     0.00000        --     Not in effect
ba00.mpr:     0.50000        --     Sask Budget 2000
                             (Backgrounder E&H tax)
ba01.mpr:     1.00000     100.0%    Federal Income Tax SASK -
                                    2000
ba02.mpr:     1.00000       0.0%    Federal Income Tax SASK -
                                    2001
ba03.mpr:     1.00000       0.0%    Federal Income Tax SASK -
                                    2002
ba04.mpr:     1.00000       0.0%    Federal Income Tax SASK -
                                    2003
ba05.mpr:     1.00000       0.0%    Federal Income Tax SASK -
                                    2004
ba06.mpr:     1.00000       0.0%    Federal Income Tax SASK -
                                    2005
ba07.mpr:     1.00000       0.0%    RC4210(E) Rev. 06 - GST/HST
                                    Credit
ba08.mpr:     1.00000       0.0%    RC4210 (E) REV.07 - GST/HST
                                    Credit
ba09.mpr:     1.00000       0.0%    Copied from ba08.mpr
ba10.mpr:     1.00000       0.0%    Copied from ba09.mpr
ba11.mpr:     1.00000       0.0%    Copied from ba10.mpr
ba12.mpr:     1.00000       0.0%    Copied from ba11.mpr
```

SSTCPI2P   Sask. sales tax credit phase in for 2nd half of year

DESCRIPTION

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.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to

half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCBASP, SSTCSPP, and SSTCKIDP.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	1.00000	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	1.00000	0.0%	Federal Income Tax SASK - 2001
ba02.mpr:	1.00000	0.0%	Federal Income Tax SASK - 2002
ba03.mpr:	1.00000	0.0%	Federal Income Tax SASK - 2003
ba04.mpr:	1.00000	0.0%	Federal Income Tax SASK - 2004
ba05.mpr:	1.00000	0.0%	Federal Income Tax SASK - 2005
ba06.mpr:	1.00000	0.0%	Federal Income Tax SASK - 2005

```
ba07.mpr:     1.00000      0.0%   RC4210(E) Rev. 06 - GST/HST
                                  Credit
ba08.mpr:     1.00000      0.0%   RC4210 (E) REV.07 - GST/HST
                                  Credit
ba09.mpr:     1.00000      0.0%   Copied from ba08.mpr
ba10.mpr:     1.00000      0.0%   Copied from ba09.mpr
ba11.mpr:     1.00000      0.0%   Copied from ba10.mpr
ba12.mpr:     1.00000      0.0%   Copied from ba11.mpr
```

SSTCRR   Sask. sales tax credit reduction rate

DESCRIPTION

This parameter represents the rate at which the Saskatchewan Sales Tax Credit (imsstc) amount is to be reduced. The basic adult component (SSTCBAS) will be reduced at this rate when family net income exceeds SSTCBASTD. The spousal equivalent credit (SSTCSP) will be reduced at this rate when family net income rises over SSTCSPTD.

The child component of the Credit will be reduced at this rate as family net income rises over SSTC1KIDTD for families with one qualifying child. For families with more than one qualifying child, the Credit will be reduced at this rate as family net income rises over SSTC2KIDTD.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCKID.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.01000	--	Sask Budget 2000 (Backgrounder E&H tax)
ba00.mpr:	0.01000	0.0%	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	0.01000	0.0%	Federal Income Tax SASK - 2001
ba02.mpr:	0.01000	0.0%	Federal Income Tax SASK - 2002
ba03.mpr:	0.01000	0.0%	Federal Income Tax SASK - 2003
ba04.mpr:	0.01500	50.0%	Federal Income Tax SASK - 2004
ba05.mpr:	0.01500	0.0%	Federal Income Tax SASK - 2005
ba06.mpr:	0.01500	0.0%	Sask. Income Tax Act, 2000, 39(6)
ba07.mpr:	0.01500	0.0%	Sask. Income Tax Act, 2000, 39(5)
ba08.mpr:	0.01500	0.0%	Copied from ba07.mpr
ba09.mpr:	0.01500	0.0%	Copied from ba08.mpr
ba10.mpr:	0.01500	0.0%	Copied from ba09.mpr
ba11.mpr:	0.01500	0.0%	Copied from ba10.mpr
ba12.mpr:	0.01500	0.0%	Copied from ba11.mpr

SSTCRRP   Sask. sales tax credit reduction rate for 1st half of year

DESCRIPTION

This parameter represents the rate at which the Saskatchewan Sales Tax Credit (imsstc)
amount is to be reduced. The basic adult component (SSTCBASP) will be reduced at this

rate when family net income exceeds SSTCBASTDP. The spousal equivalent credit (SSTCSPP) will be reduced at this rate when family net income rises over SSTCSPTDP.

The child component of the Credit will be reduced at this rate as family net income rises over SSTC1KIDTDP for families with one qualifying child. For families with more than one qualifying child, the Credit will be reduced at this rate as family net income rises over SSTC2KIDTDP.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCKIDP.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.01000	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	0.01000	0.0%	Sask Budget 2000 (Backgrounder E&H tax)

```
ba02.mpr:     0.01000      0.0%   Federal Income Tax SASK -
                                  2001
ba03.mpr:     0.01000      0.0%   Federal Income Tax SASK -
                                  2002
ba04.mpr:     0.01000      0.0%   Federal Income Tax SASK -
                                  2003
ba05.mpr:     0.01500     50.0%   Federal Income Tax SASK -
                                  2004
ba06.mpr:     0.01500      0.0%   Federal Income Tax SASK -
                                  2005
ba07.mpr:     0.01500      0.0%   Sask. Income Tax Act, 2000,
                                  39(6)
ba08.mpr:     0.01500      0.0%   Sask. Income Tax Act, 2000,
                                  39(5)
ba09.mpr:     0.01500      0.0%   Copied from ba08.mpr
ba10.mpr:     0.01500      0.0%   Copied from ba09.mpr
ba11.mpr:     0.01500      0.0%   Copied from ba10.mpr
ba12.mpr:     0.01500      0.0%   Copied from ba11.mpr
```

SSTCSP   Sask. sales tax credit spousal amount

DESCRIPTION

This is the maximum value of the spousal equivalent amount of the Saskatchewan Sales Tax Credit. An individual will be eligible for this amount in additional benefits for a dependent spouse or equivalent. This amount will be reduced at a rate of SSTCRR as family net income rises over SSTCSPTD.

In the case of a single parent family, the first child will be eligible for this amount.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 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.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCBAS, SSTCKID.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	77.00	--	Sask Budget 2000 (Backgrounder E&H tax)
ba00.mpr:	77.00	0.0%	Federal Income Tax SASK - 2000
ba01.mpr:	77.00	0.0%	Federal Income Tax SASK - 2001
ba02.mpr:	77.00	0.0%	Federal Income Tax SASK - 2002
ba03.mpr:	77.00	0.0%	Federal Income Tax SASK - 2003
ba04.mpr:	100.00	29.9%	Federal Income Tax SASK - 2004
ba05.mpr:	102.00	2.0%	Federal Income Tax SASK - 2005
ba06.mpr:	104.00	2.0%	RC4210(E) Rev. 06 - GST/HST Credit
ba07.mpr:	106.00	1.9%	RC4210 (E) REV.07 - GST/HST Credit
ba08.mpr:	108.15	2.0%	Grown from ba07.mpr using CPISA=1.020305
ba09.mpr:	110.38	2.1%	Grown from ba08.mpr using CPISA=1.020611

```
 ba10.mpr:    112.61       2.0%   Grown from ba09.mpr using
                                  CPISA=1.020195
 ba11.mpr:    114.84       2.0%   Grown from ba10.mpr using
                                  CPISA=1.019795
 ba12.mpr:    117.15       2.0%   Grown from ba11.mpr using
                                  CPISA=1.020080
```

SSTCSPP   Sask. sales tax credit spousal amount for 1st half of year

DESCRIPTION

This is the maximum value of the spousal equivalent amount of the Saskatchewan Sales Tax
Credit. An individual will be eligible for this amount in additional benefits for a dependent
spouse or equivalent. This amount will be reduced at a rate of SSTCRRP as family net
income rises over SSTCSPTDP.

In the case of a single parent family, the first child will be eligible for this amount.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 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.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the GSTCYFLG is
turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCBASP, SSTCKIDP.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	77.00	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	77.00	0.0%	Federal Income Tax SASK - 2000
ba02.mpr:	77.00	0.0%	Federal Income Tax SASK - 2001
ba03.mpr:	77.00	0.0%	Federal Income Tax SASK - 2002
ba04.mpr:	77.00	0.0%	Federal Income Tax SASK - 2003
ba05.mpr:	100.00	29.9%	Federal Income Tax SASK - 2004
ba06.mpr:	102.00	2.0%	Federal Income Tax SASK - 2005
ba07.mpr:	104.00	2.0%	RC4210(E) Rev. 06 - GST/HST Credit
ba08.mpr:	106.00	1.9%	RC4210 (E) REV.07 - GST/HST Credit
ba09.mpr:	108.15	2.0%	Grown from ba08.mpr using CPISALAG=1.020305
ba10.mpr:	110.38	2.1%	Grown from ba09.mpr using CPISALAG=1.020611
ba11.mpr:	112.61	2.0%	Grown from ba10.mpr using CPISALAG=1.020195
ba12.mpr:	114.84	2.0%	Grown from ba11.mpr using CPISALAG=1.019795

DESCRIPTION

This parameter represents the income level at which the spouse equivalent component (SSTCSP) of the Saskatchewan Sales Tax Credit is reduced at the rate of SSTCRR.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 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.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCBAS, SSTCKID.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

ba99.mpr: 19600.00   --   Sask Budget 2000
                            (Backgrounder E&H tax)
ba00.mpr: 19600.00   0.0%   Sask Budget 2000
                            (Backgrounder E&H tax)
ba01.mpr: 19600.00   0.0%   Federal Income Tax SASK -
                            2001
ba02.mpr: 19600.00   0.0%   Federal Income Tax SASK -
                            2002
ba03.mpr: 19600.00   0.0%   Federal Income Tax SASK -
                            2003
ba04.mpr: 22822.00   16.4%   Federal Income Tax SASK -
                            2004
ba05.mpr: 23169.00   1.5%   Federal Income Tax SASK -
                            2005
ba06.mpr: 23713.00   2.3%   RC4210(E) Rev. 06 - GST/HST
                            Credit (calculated)
ba07.mpr: 24270.00   2.3%   RC4210 (E) REV.07 - GST/HST
                            Credit (calculated)
ba08.mpr: 24762.80   2.0%   Grown from ba07.mpr using
                            CPISA=1.020305
ba09.mpr: 25273.19   2.1%   Grown from ba08.mpr using
                            CPISA=1.020611
ba10.mpr: 25783.58   2.0%   Grown from ba09.mpr using
                            CPISA=1.020195
ba11.mpr: 26293.97   2.0%   Grown from ba10.mpr using
                            CPISA=1.019795
ba12.mpr: 26821.95   2.0%   Grown from ba11.mpr using
                            CPISA=1.020080

SSTCSPTDP   Sask. sales tax credit spousal amount turndown for 1st half of year

DESCRIPTION

This parameter represents the income level at which the spouse equivalent component
(SSTCSPP) of the Saskatchewan Sales Tax Credit is reduced at the rate of SSTCRRP.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 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.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to

half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCBASP, SSTCKIDP.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	19600.00	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	19600.00	0.0%	Sask Budget 2000 (Backgrounder E&H tax)
ba02.mpr:	19600.00	0.0%	Federal Income Tax SASK - 2001
ba03.mpr:	19600.00	0.0%	Federal Income Tax SASK - 2002
ba04.mpr:	19600.00	0.0%	Federal Income Tax SASK - 2003
ba05.mpr:	22822.00	16.4%	Federal Income Tax SASK - 2004
ba06.mpr:	23169.00	1.5%	Federal Income Tax SASK - 2005

```
ba07.mpr:      23713.00     2.3%   RC4210(E) Rev. 06 - GST/HST
                                   Credit (calculated)
ba08.mpr:      24270.00     2.3%   RC4210 (E) REV.07 - GST/HST
                                   Credit (calculated)
ba09.mpr:      24762.80     2.0%   Grown from ba08.mpr using
                                   CPISALAG=1.020305
ba10.mpr:      25273.19     2.1%   Grown from ba09.mpr using
                                   CPISALAG=1.020611
ba11.mpr:      25783.58     2.0%   Grown from ba10.mpr using
                                   CPISALAG=1.020195
ba12.mpr:      26293.97     2.0%   Grown from ba11.mpr using
                                   CPISALAG=1.019795
```

SSTR   Saskatchewan spousal & married equivalent tax reduction

DESCRIPTION

The Saskatchewan tax reduction is increased by the amount SSTR if a federal married exemption or tax remit is claimed.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	300.00	--	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	300.00	0.0%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	300.00	0.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	300.00	0.0%	Federal Income Tax T1C (SASK) 1994

```
ba95.mpr:    300.00        0.0%   Federal Income Tax T1C
                                  (SASK) 1995
ba96.mpr:    300.00        0.0%   Federal Income Tax T1C
                                  (SASK) 1996
ba97.mpr:    300.00        0.0%   Federal Income Tax T1C
                                  (SASK) 1997
ba98.mpr:    300.00        0.0%   Federal Income Tax T1C
                                  (SASK) 1998
ba99.mpr:    300.00        0.0%   Federal Income Tax T1C
                                  (SASK) - 1999
ba00.mpr:    300.00        0.0%   Federal Income Tax Form
                                  SK428 - 2000
ba01.mpr:    0.00          --     Not in effect (Sask. 2000
                                  budget - dropped)
ba02.mpr:    0.00          --     Not in effect
ba03.mpr:    0.00          --     Not in effect
ba04.mpr:    0.00          --     Not in effect
ba05.mpr:    0.00          --     Not in effect
ba06.mpr:    0.00          --     Not in effect
ba07.mpr:    0.00          --     Grown from ba06.mpr using
                                  NONE=1.0000
ba08.mpr:    0.00          --     Grown from ba07.mpr using
                                  NONE=1.0000
ba09.mpr:    0.00          --     Grown from ba08.mpr using
                                  NONE=1.0000
ba10.mpr:    0.00          --     Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:    0.00          --     Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:    0.00          --     Grown from ba11.mpr using
                                  NONE=1.0000
```

STDFA   Standard federal family allowance per child

DESCRIPTION

The annual maximum standard federal Family Allowance per child for all provinces except Alberta and Quebec.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     407.16            --     Redbook, 1991 Edition, p. D2
 ba92.mpr:     418.56           2.8%    Redbook, 1992 Edition, p. D2
 ba93.mpr:     0.00              --     Dropped in 1993
 ba94.mpr:     0.00              --     Not in effect
 ba95.mpr:     0.00              --     Not in effect
 ba96.mpr:     0.00              --     Not in effect
 ba97.mpr:     0.00              --     Not in effect
 ba98.mpr:     0.00              --     Not in effect
 ba99.mpr:     0.00              --     Not in effect
 ba00.mpr:     0.00              --     Not in effect
 ba01.mpr:     0.00              --     Not in effect
 ba02.mpr:     0.00              --     Not in effect
 ba03.mpr:     0.00              --     Not in effect
 ba04.mpr:     0.00              --     Not in effect
 ba05.mpr:     0.00              --     Not in effect
 ba06.mpr:     0.00              --     Not in effect
 ba07.mpr:     0.00              --     Not in effect
 ba08.mpr:     0.00              --     Grown from ba07.mpr using
                              CPI=1.020331
 ba09.mpr:     0.00              --     Grown from ba08.mpr using
                              CPI=1.020664
 ba10.mpr:     0.00              --     Grown from ba09.mpr using
                              CPI=1.020246
 ba11.mpr:     0.00              --     Grown from ba10.mpr using
                              CPI=1.019135
 ba12.mpr:     0.00              --     Grown from ba11.mpr using
                              CPI=1.020862
```

DESCRIPTION

The entitled amount of the Saskatchewan tax reduction is reduced by STRRR percent of net income in excess of STRBA.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	10000.00	--	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	10000.00	0.0%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	10000.00	0.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	10000.00	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	10000.00	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	10000.00	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	10000.00	0.0%	Federal Income Tax T1C (SASK) 1997
ba98.mpr:	10000.00	0.0%	Federal Income Tax T1C (SASK) 1998
ba99.mpr:	10000.00	0.0%	Federal Income Tax T1C (SASK) – 1999
ba00.mpr:	10000.00	0.0%	Federal Income Tax Form SK428 – 2000

```
ba01.mpr:    0.00              --    Not in effect (Sask. 2000
                          budget - dropped)
ba02.mpr:    0.00              --    Not in effect
ba03.mpr:    0.00              --    Not in effect
ba04.mpr:    0.00              --    Not in effect
ba05.mpr:    0.00              --    Not in effect
ba06.mpr:    0.00              --    Not in effect
ba07.mpr:    0.00              --    Grown from ba06.mpr using
                          NONE=1.0000
ba08.mpr:    0.00              --    Grown from ba07.mpr using
                          NONE=1.0000
ba09.mpr:    0.00              --    Grown from ba08.mpr using
                          NONE=1.0000
ba10.mpr:    0.00              --    Grown from ba09.mpr using
                          NONE=1.0000
ba11.mpr:    0.00              --    Grown from ba10.mpr using
                          NONE=1.0000
ba12.mpr:    0.00              --    Grown from ba11.mpr using
                          NONE=1.0000
```

STRBR   Saskatchewan basic provincial tax reduction

DESCRIPTION

A reduction in Basic Saskatchewan Provincial Income Tax of this amount is allowed for all
Saskatchewan filers. This tax reduction is augmented for senior citizens and filers with
children. It is reduced by a proportion of Saskatchewan Tax Payable (STRRR) exceeding the
total tax reductions.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	200.00	--	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) 1997
ba98.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) 1998
ba99.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	200.00	0.0%	Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.00	--	Not in effect (Sask. 2000 budget - dropped)
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

The maximum total tax reduction (number of children times STRPC) allowed in the calculation of the Saskatchewan Provincial Tax Reduction.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	800.00	--	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	800.00	0.0%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	1000.00	25.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	1000.00	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	1000.00	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	1000.00	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	1000.00	0.0%	Federal Income Tax T1C (SASK) 1997
ba98.mpr:	1000.00	0.0%	Federal Income Tax T1C (SASK) 1998
ba99.mpr:	1000.00	0.0%	Federal Income Tax T1C (SASK) – 1999
ba00.mpr:	1000.00	0.0%	Federal Income Tax Form SK428 – 2000

```
 ba01.mpr:    0.00              --    Not in effect (Sask. 2000
                         budget - dropped)
 ba02.mpr:    0.00              --    Not in effect
 ba03.mpr:    0.00              --    Not in effect
 ba04.mpr:    0.00              --    Not in effect
 ba05.mpr:    0.00              --    Not in effect
 ba06.mpr:    0.00              --    Not in effect
 ba07.mpr:    0.00              --    Grown from ba06.mpr using
                         NONE=1.0000
 ba08.mpr:    0.00              --    Grown from ba07.mpr using
                         NONE=1.0000
 ba09.mpr:    0.00              --    Grown from ba08.mpr using
                         NONE=1.0000
 ba10.mpr:    0.00              --    Grown from ba09.mpr using
                         NONE=1.0000
 ba11.mpr:    0.00              --    Grown from ba10.mpr using
                         NONE=1.0000
 ba12.mpr:    0.00              --    Grown from ba11.mpr using
                         NONE=1.0000
```

STRPC   Saskatchewan tax reduction per child

DESCRIPTION

A tax reduction of this amount is applied for all children under the age of 18 years in the calculation of the Saskatchewan Provincial Tax Reduction.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	200.00	--	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	225.00	12.5%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	250.00	11.1%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	250.00	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	250.00	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	250.00	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	250.00	0.0%	Federal Income Tax T1C (SASK) 1997
ba98.mpr:	250.00	0.0%	Federal Income Tax T1C (SASK) 1998
ba99.mpr:	250.00	0.0%	Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	250.00	0.0%	Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.00	--	Not in effect (Sask. 2000 budget - dropped)
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

This parameter represents the rate at which total Saskatchewan Provincial Income Tax reduction is reduced. This is applied to basic Saskatchewan income tax exceeding the total tax reductions (STRBR, SSCI, and the total tax reduction on behalf of children).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.05000	--	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) 1997
ba98.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) 1998
ba99.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	0.05000	0.0%	Federal Income Tax Form SK428 - 2000

```
ba01.mpr:    0.00000        --     Not in effect (Sask. 2000
                                    budget - dropped)
ba02.mpr:    0.00000        --     Not in effect
ba03.mpr:    0.00000        --     Not in effect
ba04.mpr:    0.00000        --     Not in effect
ba05.mpr:    0.00000        --     Not in effect
ba06.mpr:    0.00000        --     Not in effect
ba07.mpr:    0.00000        --     Copied from ba06.mpr
ba08.mpr:    0.00000        --     Copied from ba07.mpr
ba09.mpr:    0.00000        --     Copied from ba08.mpr
ba10.mpr:    0.00000        --     Copied from ba09.mpr
ba11.mpr:    0.00000        --     Copied from ba10.mpr
ba12.mpr:    0.00000        --     Copied from ba11.mpr
```

STRSC   Saskatchewan tax reduction for senior citizens

DESCRIPTION

All Saskatchewan filers age 65 and over receive a reduction in provincial income taxes of
this amount.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    200.00          --     Federal Income Tax T1C
                                    (SASK) TC-1991
 ba92.mpr:    200.00        0.0%    Federal Income Tax T1C
                                    (SASK) TC-1992
 ba93.mpr:    200.00        0.0%    Federal Income Tax T1C
                                    (SASK) TC-1993
```

```
ba94.mpr:      200.00        0.0%   Federal Income Tax T1C
                                    (SASK) 1994
ba95.mpr:      200.00        0.0%   Federal Income Tax T1C
                                    (SASK) 1995
ba96.mpr:      200.00        0.0%   Federal Income Tax T1C
                                    (SASK) 1996
ba97.mpr:      200.00        0.0%   Federal Income Tax T1C
                                    (SASK) 1997
ba98.mpr:      200.00        0.0%   Federal Income Tax T1C
                                    (SASK) 1998
ba99.mpr:      200.00        0.0%   Federal Income Tax T1C
                                    (SASK) - 1999
ba00.mpr:      200.00        0.0%   Federal Income Tax Form
                                    SK428 - 2000
ba01.mpr:        0.00         --    Not in effect (Sask. 2000
                                    budget - dropped)
ba02.mpr:        0.00         --    Not in effect
ba03.mpr:        0.00         --    Not in effect
ba04.mpr:        0.00         --    Not in effect
ba05.mpr:        0.00         --    Not in effect
ba06.mpr:        0.00         --    Not in effect
ba07.mpr:        0.00         --    Grown from ba06.mpr using
                                    NONE=1.0000
ba08.mpr:        0.00         --    Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:        0.00         --    Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:        0.00         --    Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:        0.00         --    Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:        0.00         --    Grown from ba11.mpr using
                                    NONE=1.0000
```

STXFLG   Sask. tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, Saskatchewan taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	1	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	1	--	Federal Income Tax Form SK428 - 2002
ba03.mpr:	1	--	Federal Income Tax Form SK428 - 2003
ba04.mpr:	1	--	Federal Income Tax Form SK428 - 2004
ba05.mpr:	1	--	Federal Income Tax Form SK428 - 2005
ba06.mpr:	1	--	Federal Income Tax Form SK428 - 2006
ba07.mpr:	1	--	TD1SK E (07)
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a Saskatchewan non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	1000.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	1000.00	0.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	1000.00	0.0%	Federal Income Tax Form SK428 - 2003
ba04.mpr:	1000.00	0.0%	Federal Income Tax Form SK428 - 2004
ba05.mpr:	1000.00	0.0%	Federal Income Tax Form SK428 - 2005

```
ba06.mpr:    1000.00      0.0%   Federal Income Tax Form
                                 SK428 - 2006
ba07.mpr:    1000.00      0.0%   TD1SK E (07)
ba08.mpr:    1000.00      0.0%   Grown from ba07.mpr using
                                 NONE=1.0000
ba09.mpr:    1000.00      0.0%   Grown from ba08.mpr using
                                 NONE=1.0000
ba10.mpr:    1000.00      0.0%   Grown from ba09.mpr using
                                 NONE=1.0000
ba11.mpr:    1000.00      0.0%   Grown from ba10.mpr using
                                 NONE=1.0000
ba12.mpr:    1000.00      0.0%   Grown from ba11.mpr using
                                 NONE=1.0000
```

T0AFLAG   Canada totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 0A, which contains counts of units having non-zero values for various variables. The level of analysis is specified by the TABUNIT parameter.

The default value of T0AFLAG is 0.

T0FLAG   Canada totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 0, which contains counts and sums of various variables. The level of analysis is specified by the TABUNIT parameter.

The default value of T0FLAG is 1.

T1AFLAG   Provincial totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 1A, which contains counts of units having non-zero values for various variables by province. The level of analysis is specified by the TABUNIT parameter.

The default value of T1AFLAG is 0.

T1FLAG   Provincial totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 1, which contains counts and sums of various variables by province. The level of analysis is specified by the TABUNIT parameter.

The default value of T1FLAG is 1.

T2AFLAG   Income group totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 2A, which contains counts of units having non-zero values for various variables by income classes as determined by the breakpoints specified in the INCGP parameter. The level of analysis is specified by the TABUNIT parameter.

The default value for T2AFLAG is 0.

T2FLAG   Income group totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 2, which contains counts and sums of various variables by income classes as determined by the breakpoints specified in the parameter INCGP. The level of analysis is specified by the TABUNIT parameter.

The default value of T2FLAG is 0.

T3AFLAG   Family type totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 3A, which contains counts of units having non-zero values by family type. The level of analysis is specified by the TABUNIT parameter.

The default value for T3AFLAG is 0.

T3FLAG   Family type totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 3, which contains counts and sums of various variables by family type. The level of analysis is specified by the TABUNIT parameter.

The default value for T3FLAG is 0.

T4AFLAG   LICO ratio group totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 4A, which contains counts of units having non-zero values by poverty threshold ratio classes given by PVRAT and PTF. The level of analysis is specified by the TABUNIT parameter.

The default value for T4AFLAG is 0.

T4FLAG   LICO ratio group totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 4A, which contains counts and sums of various variables by poverty threshold ratio classes given by PVRAT and PTF. The level of analysis is specified by the TABUNIT parameter.

The default value for T4FLAG is 0.

TABDELTA   Built-in tables winner/loser threshold

DESCRIPTION

This is the dollar amount used to determine winners and losers for purposes of producing certain rows of the hard-wired tables. The difference in consumable income between base and variant is compared to TABDELTA at the TABUNIT level of analysis to determine a winner or loser.

The default value of TABDELTA is 10.00.

DESCRIPTION

Reporting variables are summed over the family unit specified by TABUNIT in order to produce the hard-wired tables. Valid values and their meanings are given below.

0.   Individual
1.   Nuclear Family
2.   Census Family
3.   Economic Family
4.   Household

The default value of TABUNIT is 2.

TARGETYEAR   Year of analysis

DESCRIPTION

This parameter controls the phasing in of certain social support programs. Valid values include all 4 digit integers listed below (e.g. 1994 is a valid value).

CROSS REFERENCE

Function	Description
famod	Compute family allowance
gist	Compute Provincial GIS top-ups for elderly
oas	Compute OAS for elderly
txinet	Compute net income
txman	Compute provincial taxes for Manitoba
txont	Compute provincial taxes for Ontario
txqcalc	Calculate income tax (Quebec)
txsask	Compute provincial taxes for Saskatchewan
ui	Compute UI benefits

VALUES

TEXTPMFT   Textbook amount per month of full-time studies

DESCRIPTION

Dollar amount for text books multiplied by the number of eligible full-time months of study to determine the textbook tax credit (imtxttxc).

CROSS REFERENCE

Function   **Description**

txitax   Compute taxable income and individual credits

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00              --     Not in effect
 ba92.mpr:     0.00              --     Not in effect
 ba93.mpr:     0.00              --     Not in effect
 ba94.mpr:     0.00              --     Not in effect
 ba95.mpr:     0.00              --     Not in effect
 ba96.mpr:     0.00              --     Not in effect
 ba97.mpr:     0.00              --     Not in effect
 ba98.mpr:     0.00              --     Not in effect
 ba99.mpr:     0.00              --     Not in effect
 ba00.mpr:     0.00              --     Not in effect
 ba01.mpr:     0.00              --     Not in effect
 ba02.mpr:     0.00              --     Not in effect
 ba03.mpr:     0.00              --     Not in effect
 ba04.mpr:     0.00              --     Not in effect
 ba05.mpr:     0.00              --     Not in effect
 ba06.mpr:    65.00              --     Federal Income Tax 2006 -
                             Schedule 11 & Line 323
 ba07.mpr:    65.00            0.0%   Form TD1 E (07)
 ba08.mpr:    65.00            0.0%   Grown from ba07.mpr using
                             NONE=1.0000
 ba09.mpr:    65.00            0.0%   Grown from ba08.mpr using
                             NONE=1.0000
 ba10.mpr:    65.00            0.0%   Grown from ba09.mpr using
                             NONE=1.0000
 ba11.mpr:    65.00            0.0%   Grown from ba10.mpr using
                             NONE=1.0000
 ba12.mpr:    65.00            0.0%   Grown from ba11.mpr using
                             NONE=1.0000
```

TEXTPMPT   Textbook amount per month of part-time studies

DESCRIPTION

Dollar amount for text books multiplied by the number of eligible part-time months of study to determine the textbook tax credit (imtxttxc).

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	20.00	--	Federal Income Tax 2006 – Schedule 11 & Line 323
ba07.mpr:	20.00	0.0%	Form TD1 E (07)
ba08.mpr:	20.00	0.0%	Grown from ba07.mpr using NONE=1.0000

```
      ba09.mpr:    20.00          0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
      ba10.mpr:    20.00          0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
      ba11.mpr:    20.00          0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
      ba12.mpr:    20.00          0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

TPFLAG   Turning point facility activation flag

DESCRIPTION

TPFLAG is used to activate the turning point facility.

TPLL   Lower limit for modified variables

DESCRIPTION

TPLL specifies the lower limit of the independent variable for use in the turning point facility.

TPMETH   Method for modifying variables [1=additive, 2=multiplicative]

DESCRIPTION

TPMETH indicates which of two methods the turning point facility will use to modify the independent variables in TPVARS for the persons identified by TPSPEC, in order to compute the household tax function. Method 1 changes the variables in TPVARS between the limits given by TPLL and TPUL. Method 2 scales the variables relative to their original database values between the limits given by TPLL and TPUL.

TPSPEC   Expression identifying individuals to change [string]

DESCRIPTION

TPSPEC, used in the turning point facility, is a logical expression in SPSM variables that identifies which persons in the household are to have incomes modified as independent variables in computing the tax function.

TPUL   Upper limit for modified variables

DESCRIPTION

TPUL specifies the upper limit of the independent variable for use in the turning point facility.

TPVARS   Variables to modify [string]

DESCRIPTION

TPVARS, used in the turning point facility, indicates which variable or variables are to be modified as independent variables to compute the household tax function.

UCCBAMT   Universal child care benefit amount for each child < 6

DESCRIPTION

This parameter contains the annual amount for the Federal Universal Child Care Benefit (UCCB) program for each child under age 6. The program was implemented in July 2006. It is activated by UCCBFLAG.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0.00                --      Not in effect
 ba92.mpr:      0.00                --      Not in effect
 ba93.mpr:      0.00                --      Not in effect
 ba94.mpr:      0.00                --      Not in effect
 ba95.mpr:      0.00                --      Not in effect
 ba96.mpr:      0.00                --      Not in effect
 ba97.mpr:      0.00                --      Not in effect
 ba98.mpr:      0.00                --      Not in effect
 ba99.mpr:      0.00                --      Not in effect
 ba00.mpr:      0.00                --      Not in effect
 ba01.mpr:      0.00                --      Not in effect
 ba02.mpr:      0.00                --      Not in effect
 ba03.mpr:      0.00                --      Not in effect
 ba04.mpr:      0.00                --      Not in effect
 ba05.mpr:      0.00                --      Not in effect
 ba06.mpr:    600.00                --      Federal Budget 2006, Budget
                               Plan, page 219
 ba07.mpr:   1200.00          100.0%   Federal Budget 2006, Budget
                               Plan, page 219
 ba08.mpr:   1200.00            0.0%   Grown from ba07.mpr using
                               DEFAULT=1.0000
 ba09.mpr:   1200.00            0.0%   Grown from ba08.mpr using
                               DEFAULT=1.0000
 ba10.mpr:   1200.00            0.0%   Grown from ba09.mpr using
                               DEFAULT=1.0000
 ba11.mpr:   1200.00            0.0%   Grown from ba10.mpr using
                               DEFAULT=1.0000
 ba12.mpr:   1200.00            0.0%   Grown from ba11.mpr using
                               DEFAULT=1.0000
```

UCCBFLAG   Universal child care benefit activation flag

DESCRIPTION

This flag turns on and off the Federal Universal Child Care Benefit (UCCB) program, which is a monthly payment designed to help all families with the cost of child care for children under age 6. The program was implemented in July 2006.

This amount will be taxable for the lower-income spouse. This amount will not be taken into account for the purposes of calculating income-tested benefits delivered through the income tax system. Nor will they reduce Old Age Security or Employment Insurance Benefits, and will not reduce the amount of expenses claimable under the child care expense deduction.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect

```
ba06.mpr:     1                --    Federal Budget 2006, Budget
                         Plan, page 219
ba07.mpr:     1                --    FLAG
ba08.mpr:     1                --    Copied from ba07.mpr
ba09.mpr:     1                --    Copied from ba08.mpr
ba10.mpr:     1                --    Copied from ba09.mpr
ba11.mpr:     1                --    Copied from ba10.mpr
ba12.mpr:     1                --    Copied from ba11.mpr
```

UIBAF   UI benefit recovery base amount factor (UI and EI)

DESCRIPTION

The UI benefit recovery base amount (UIBRA) is calculated as the annual maximum insurable earnings (UIERNMAX * 52) times UIBAF.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function   **Description**

mpc   Calculate derived model parameters and do edits

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    1.50000         --    Federal Income Tax 1991 –
                        Line 235
 ba92.mpr:    1.50000        0.0%   Federal Income Tax 1992 –
                        Line 235
 ba93.mpr:    1.50000        0.0%   Unemployment Insurance,
                        Regular Benefits IN-0210493
 ba94.mpr:    1.50000        0.0%   Unemployment Insurance,
                        Regular Benefits IN-0210493
 ba95.mpr:    1.50000        0.0%   Unemployment Insurance,
                        Regular Benefits IN-0210493
```

```
ba96.mpr:     1.25000    -16.7%   Federal Income Tax 1996 -
                                  Line 235
ba97.mpr:     1.00000    -20.0%   EI Act 145.1
ba98.mpr:     1.00000      0.0%   EI Act 145.1
ba99.mpr:     1.00000      0.0%   EI Act 145.1
ba00.mpr:     1.00000      0.0%   Federal Income Tax 2000 -
                                  Line 235
ba01.mpr:     1.00000      0.0%   Federal Income Tax 2001 -
                                  Line 235
ba02.mpr:     1.00000      0.0%   Federal Income Tax 2002 -
                                  Line 235
ba03.mpr:     1.00000      0.0%   Federal Income Tax 2003 -
                                  Line 235
ba04.mpr:     1.00000      0.0%   Federal Income Tax 2004 -
                                  Line 235
ba05.mpr:     1.00000      0.0%   Federal Income Tax 2005 -
                                  Line 235
ba06.mpr:     1.00000      0.0%   EI Act 145.(1)
ba07.mpr:     1.00000      0.0%   Copied from ba06.mpr
ba08.mpr:     1.00000      0.0%   Copied from ba07.mpr
ba09.mpr:     1.00000      0.0%   Copied from ba08.mpr
ba10.mpr:     1.00000      0.0%   Copied from ba09.mpr
ba11.mpr:     1.00000      0.0%   Copied from ba10.mpr
ba12.mpr:     1.00000      0.0%   Copied from ba11.mpr
```

UIBAFNR   UI EI benefit recovery base amount factor for non-repeaters (EI only)

DESCRIPTION

This parameter is used to calculate UIBRANR. UIBRANR = UIBRA * UIBAFNR.

See UIBRANR and UIEIREPOPT for more information.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

CROSS REFERENCE

Function   **Description**

mpc   Calculate derived model parameters and do edits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	1.25000	--	EI Act 145.1
ba98.mpr:	1.25000	0.0%	EI Act 145.1
ba99.mpr:	1.25000	0.0%	EI Act 145.1
ba00.mpr:	1.25000	0.0%	Federal Income Tax 2000 – Line 235
ba01.mpr:	1.25000	0.0%	Federal Income Tax 2001 – Line 235 & Form T4E
ba02.mpr:	1.25000	0.0%	EI Act 145.1
ba03.mpr:	1.25000	0.0%	EI Act 145.1
ba04.mpr:	1.25000	0.0%	EI Act 145.1
ba05.mpr:	1.25000	0.0%	EI Act 145.1
ba06.mpr:	1.25000	0.0%	EI Act 145.(1)
ba07.mpr:	1.25000	0.0%	Copied from ba06.mpr
ba08.mpr:	1.25000	0.0%	Copied from ba07.mpr
ba09.mpr:	1.25000	0.0%	Copied from ba08.mpr
ba10.mpr:	1.25000	0.0%	Copied from ba09.mpr
ba11.mpr:	1.25000	0.0%	Copied from ba10.mpr
ba12.mpr:	1.25000	0.0%	Copied from ba11.mpr

UIBASEYRMAX Maximum insurable earnings for base year

DESCRIPTION

Dollar value of maximum insurable earnings.

UIBASFLAG Basic phase calculation flag (UI and EI)

DESCRIPTION

Flag which determines whether the initial phase benefits are to be computed (value 1), or not (value 0). This feature of the model permits the program structure to be varied, by deleting a phase.

This parameters applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	FLAG
ba92.mpr:	1	--	FLAG
ba93.mpr:	1	--	FLAG
ba94.mpr:	1	--	FLAG
ba95.mpr:	1	--	FLAG
ba96.mpr:	1	--	FLAG
ba97.mpr:	1	--	FLAG
ba98.mpr:	1	--	FLAG
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	FLAG
ba01.mpr:	1	--	FLAG
ba02.mpr:	1	--	FLAG
ba03.mpr:	1	--	FLAG
ba04.mpr:	1	--	FLAG
ba05.mpr:	1	--	FLAG
ba06.mpr:	1	--	FLAG
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr

```
ba09.mpr:      1                --     Copied from ba08.mpr
ba10.mpr:      1                --     Copied from ba09.mpr
ba11.mpr:      1                --     Copied from ba10.mpr
ba12.mpr:      1                --     Copied from ba11.mpr
```

UIBASRATE Benefit rate for basic phase (UI only)

DESCRIPTION

Benefit rate as a proportion of weekly insurable earnings. This parameter is not used if the flag UIEFFFLAG is set to 0.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997)

CROSS REFERENCE

Function   **Description**

mpc   Calculate derived model parameters and do edits
ui   Compute UI benefits

VALUES

```
File/Year         Value      Growth  Source

 ba91.mpr:      0.60000         --    U.I. ACT
 ba92.mpr:      0.60000        0.0%   U.I. ACT
 ba93.mpr:      0.57000       -5.0%   Unemployment Insurance,
                                      Regular Benefits IN-0210493
 ba94.mpr:      0.55000       -3.5%   1994 Federal Budget
 ba95.mpr:      0.55000        0.0%   U.I. Act 13.1.a
 ba96.mpr:      0.55000        0.0%   U.I. Act 13.1.a
 ba97.mpr:      0.00000         --    Not in effect
 ba98.mpr:      0.00000         --    Not in effect
 ba99.mpr:      0.00000         --    Not in effect
 ba00.mpr:      0.00000         --    Not in effect
 ba01.mpr:      0.00000         --    Not in effect
```

```
ba02.mpr:     0.00000       --    Not in effect
ba03.mpr:     0.00000       --    Not in effect
ba04.mpr:     0.00000       --    Not in effect
ba05.mpr:     0.00000       --    Not in effect
ba06.mpr:     0.00000       --    Not in effect
ba07.mpr:     0.00000       --    Copied from ba06.mpr
ba08.mpr:     0.00000       --    Copied from ba07.mpr
ba09.mpr:     0.00000       --    Copied from ba08.mpr
ba10.mpr:     0.00000       --    Copied from ba09.mpr
ba11.mpr:     0.00000       --    Copied from ba10.mpr
ba12.mpr:     0.00000       --    Copied from ba11.mpr
```

UIBRA   UI repayment base amount (UI and EI)

DESCRIPTION

This parameter is used to calculate the UI benefit recovery.

When UIEIOPT is equal to 1, a proportion (UIBRP) of net income in excess of this amount or of total benefits is repayable.

When UIEIOPT is equal to 2 and UIEIREPOPT is equal to 1, persons who had more than UIEINRT weeks of previous EI receipt repaid either a proportion of net income in excess of this amount or a proportion of total benefits. Others repaid a proportion of net income in excess of UIBRANR.

When UIEIREPOPT is equal to 2, this parameter is calculated but not used in the program.

This is a derived parameter calculated in mpc.cpp. UIBRA is equal to 52 * UIERNMAX * UIBAF.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
txinet	Compute net income

CROSS REFERENCE

Function	Description
txcbrp	Calculate clawback of EI and OAS benefits

DIMENSION

This parameter varies by year.

DEFAULT VALUES

Parameter	1988	1989	1990	1991	1992	1993	1994	1995	1996
UIBRP	0.0	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3

CROSS REFERENCE

Function   **Description**

txinet   Compute net income

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.30000	--	Federal Income Tax 1991 - Line 235
ba92.mpr:	0.30000	0.0%	Federal Income Tax 1992 - Line 235
ba93.mpr:	0.30000	0.0%	Unemployment Insurance, Regular Benefits IN-0210493
ba94.mpr:	0.30000	0.0%	Unemployment Insurance, Regular Benefits IN-0210493
ba95.mpr:	0.30000	0.0%	Unemployment Insurance, Regular Benefits IN-0210493
ba96.mpr:	0.30000	0.0%	Unemployment Insurance, Regular Benefits IN-0210493
ba97.mpr:	0.30000	0.0%	EI Act 145.1
ba98.mpr:	0.30000	0.0%	EI Act 145.1
ba99.mpr:	0.30000	0.0%	EI Act 145.1
ba00.mpr:	0.30000	0.0%	EI Act 145.1
ba01.mpr:	0.30000	0.0%	EI Act 145.1
ba02.mpr:	0.30000	0.0%	EI Act 145.1
ba03.mpr:	0.30000	0.0%	EI Act 145.1
ba04.mpr:	0.30000	0.0%	EI Act 145.1
ba05.mpr:	0.30000	0.0%	EI Act 145.1
ba06.mpr:	0.30000	0.0%	EI Act 145.(1)
ba07.mpr:	0.30000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.30000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.30000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.30000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.30000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.30000	0.0%	Copied from ba11.mpr

UIDEPOPT   UI dependency option [1=normal, 2=Feb'94] (UI only)

DESCRIPTION

When this parameter has a value of 2 then both the income of the UI recipient as well as the number of their dependants will be used to calculate the benefit rate applied to earnings. Under this option the model calculates a variable (imuidpfg) which indicates if the UI applicant has low income and dependants. If the individual has a value of one for this variable then their benefit rate is calculated as follows.

If an individual claimant's earnings are below a given proportion (UIENSRTCO) of UI maximum earnings (UIERNMAX) then the rate used to calculate weekly benefits is taken from the UIENSRATE parameter. If their earnings are above UIENSRTCO proportion of UIERNMAX then the weekly dollar rate if benefits is the higher of

1) The benefit rate for the basic phase (UIBASRATE) times average weekly earnings ubern

or

2) The enhanced rate cutoff (UIENSRTCO) proportion of UI maximum earnings (UIERNMAX) times the enhanced rate for the basic phase (UIENSRATE).

The option corresponds to measures introduced in the 1994 Federal Budget.

With this parameter set to 1 imuidpfg is initialized to zero and the benefit rate applied to earnings is taken from the UIBASRATE parameters.

This parameter applies only in UI programs.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	OPTION
ba92.mpr:	1	--	OPTION
ba93.mpr:	1	--	OPTION
ba94.mpr:	2	--	OPTION
ba95.mpr:	2	--	OPTION
ba96.mpr:	2	--	OPTION
ba97.mpr:	2	--	Option
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	OPTION
ba01.mpr:	2	--	OPTION
ba02.mpr:	2	--	OPTION
ba03.mpr:	2	--	OPTION
ba04.mpr:	2	--	OPTION
ba05.mpr:	2	--	OPTION
ba06.mpr:	2	--	OPTION
ba07.mpr:	2	--	Copied from ba06.mpr
ba08.mpr:	2	--	Copied from ba07.mpr
ba09.mpr:	2	--	Copied from ba08.mpr
ba10.mpr:	2	--	Copied from ba09.mpr
ba11.mpr:	2	--	Copied from ba10.mpr
ba12.mpr:	2	--	Copied from ba11.mpr

UIEFFFLAG   Observed effective weekly benefit rate flag (UI and EI)

DESCRIPTION

Flag determines that UI benefits are computed from the average benefit per week observed in sample claims. The effective benefit rate may be higher than the regular proportion if special programs were in effect (e.g., job creation) or lower if the sampled claimant reported earnings while on claim.

When the flag is set to 1, the effective weekly benefit rate is used in the calculation of UI benefits. When the flag is set to 0, the modeled weekly benefit rate is used.

This parameter applies in UI and EI program.

Source: UI Administrative Data.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0               --      FLAG
 ba92.mpr:     0               --      FLAG
 ba93.mpr:     0               --      FLAG
 ba94.mpr:     0               --      FLAG
 ba95.mpr:     0               --      FLAG
 ba96.mpr:     0               --      FLAG
 ba97.mpr:     0               --      FLAG
 ba98.mpr:     0               --      FLAG
 ba99.mpr:     0               --      FLAG
 ba00.mpr:     0               --      FLAG
 ba01.mpr:     0               --      FLAG
 ba02.mpr:     0               --      FLAG
 ba03.mpr:     0               --      FLAG
 ba04.mpr:     0               --      FLAG
 ba05.mpr:     0               --      FLAG
 ba06.mpr:     0               --      FLAG
 ba07.mpr:     0               --      Copied from ba06.mpr
 ba08.mpr:     0               --      Copied from ba07.mpr
 ba09.mpr:     0               --      Copied from ba08.mpr
 ba10.mpr:     0               --      Copied from ba09.mpr
 ba11.mpr:     0               --      Copied from ba10.mpr
 ba12.mpr:     0               --      Copied from ba11.mpr
```

DESCRIPTION

If employment insurance benefits (imiuib) have been received and net income is in excess of the base amounts (UIBRA) for persons with previous EI receipt or (UIBRANR) for persons with little previous benefits or for persons not on regular EI claims, the repayment is calculated at a rate (UIEIRPR) up to a maximum proportion of total benefit received (UIEIBRP). The rate depends on the previous number of weeks of EI received in the past.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997) and if UIEIREPOPT is set to 1.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year		Value	Source	
ba91.mpr:	7		[Rows]	Not in effect
	0	0.000	(0.0000)	
	20	0.000	(0.0000)	
	40	0.000	(0.0000)	
	60	0.000	(0.0000)	
	80	0.000	(0.0000)	
	100	0.000	(0.0000)	
	120	0.000	(0.0000)	
ba92.mpr:			[Same]	Not in effect
ba93.mpr:			[Same]	Not in effect
ba94.mpr:			[Same]	Not in effect
ba95.mpr:			[Same]	Not in effect
ba96.mpr:			[Same]	Not in effect
ba97.mpr:	7		[Rows]	EI Act 145.3
	0	0.300	(0.0100)	

```
          20    0.500   (0.0050)
          40    0.600   (0.0050)
          60    0.700   (0.0050)
          80    0.800   (0.0050)
         100    0.900   (0.0050)
         120    1.000   (0.0050)
 ba98.mpr:              [Same]   EI Act 145.3
 ba99.mpr:              [Same]   EI Act 145.3
 ba00.mpr:              [Same]   EI Regular Benefits, Section
                                 III
 ba01.mpr:    2         [Rows]   Not in effect
           0    0.000   (0.0000)
           0    0.000   (0.0000)
 ba02.mpr:              [Same]   Not in effect
 ba03.mpr:              [Same]   Not in effect
 ba04.mpr:              [Same]   Not in effect
 ba05.mpr:              [Same]   Not in effect
 ba06.mpr:              [Same]   Not in effect
 ba07.mpr:              [Same]   Copied from ba06.mpr
 ba08.mpr:              [Same]   Copied from ba07.mpr
 ba09.mpr:              [Same]   Copied from ba08.mpr
 ba10.mpr:              [Same]   Copied from ba09.mpr
 ba11.mpr:              [Same]   Copied from ba10.mpr
 ba12.mpr:              [Same]   Copied from ba11.mpr
```

UIEIDIV   EI minimum divisor [uer][divisor] (EI only)

DESCRIPTION

Under the minimum divisor rule in EI, the earnings in the past 26 weeks are divided by either the weeks worked in the past 26 weeks or the minimum divisor, whichever is larger. UIEIDIV gives the minimum divisor which relates to the local unemployment rate. It is a lookup table with the local unemployment rate in the left most column and the minimum divisor in the middle column.

Note that ucdivwk has been imputed in such a way that the minimum divisor of the base year has already been incorporated. In other words, the variable ucdivwk is already the maximum of the weeks worked in the past 26 weeks and the minimum divisor of the base year. This means that there should be little or no change when this flag is turned on if the value of UIEIDIV is the same as the base year. Furthermore, since the value of ucdivwk is already at the maximum, changing UIEIDIV to make the program more generous will not have an impact without first modifying the database. See the section on the Reference Value Facility in the User's Guide for more information on how to modify the database.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997)

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Source

```
 ba91.mpr:    7            [Rows]   Not in effect
          0        0  (0.000)
          6        0  (0.000)
          7        0  (0.000)
          8        0  (0.000)
          9        0  (0.000)
         10        0  (0.000)
         11        0  (0.000)
 ba92.mpr:                 [Same]   Not in effect
 ba93.mpr:                 [Same]   Not in effect
 ba94.mpr:                 [Same]   Not in effect
 ba95.mpr:                 [Same]   Not in effect
 ba96.mpr:                 [Same]   Not in effect
 ba97.mpr:    9            [Rows]   EI Act, 14.2.
          0       22 (-0.167)
          6       21 (-1.000)
          7       20 (-1.000)
          8       19 (-1.000)
          9       18 (-1.000)
         10       17 (-1.000)
         11       16 (-1.000)
         12       15 (-1.000)
         13       14 (-1.000)
 ba98.mpr:                 [Same]   EI Act, 14.2.
 ba99.mpr:                 [Same]   EI Act, 14.2.
 ba00.mpr:                 [Same]   EI Act, 14.2.
 ba01.mpr:                 [Same]   EI Act, 14.2
```

```
ba02.mpr:                  [Same]   EI Act, 14.2
ba03.mpr:                  [Same]   EI Act, 14.2
ba04.mpr:                  [Same]   EI Act, 14.2
ba05.mpr:                  [Same]   EI Act, 14.2
ba06.mpr:                  [Same]   EI Act, 14.(2)
ba07.mpr:                  [Same]   Copied from ba06.mpr
ba08.mpr:                  [Same]   Copied from ba07.mpr
ba09.mpr:                  [Same]   Copied from ba08.mpr
ba10.mpr:                  [Same]   Copied from ba09.mpr
ba11.mpr:                  [Same]   Copied from ba10.mpr
ba12.mpr:                  [Same]   Copied from ba11.mpr
```

UIEIDIVFLG EI minimum divisor flag (EI only)

DESCRIPTION

When this parameter is flagged on, the EI minimum divisor rule is applied. This means that
weekly earnings are adjusted by multiplying them by the ratio of weeks worked in the past 26
weeks, ucdivwk, over the maximum of the weeks worked over the past 26 weeks and the
minimum divisor, UIEIDIV, which varies according to the local unemployment rate.

Note that ucdivwk has been imputed in such a way that the minimum divisor of the base year
has already been incorporated. In other words, the variable is already the maximum of the
weeks worked in the past 26 weeks and the minimum divisor of the base year. This means
that there should be little or no change when this flag is turned on if the value of UIEIDIV is
the same as the base year. Furthermore, since the value of ucdivwk is already at the
maximum, changing UIEIDIV to make the program more generous will not have an impact
without first modifying the database. See the section on the Reference Value Facility in the
User's Guide for more information on how to modify the database.

 This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in
1997)

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	1	--	EI Act, 14.2
ba98.mpr:	1	--	EI Act, 14.2
ba99.mpr:	1	--	EI Act, 14.2
ba00.mpr:	1	--	EI Act, 14.2
ba01.mpr:	1	--	EI Act, 14.2
ba02.mpr:	1	--	EI Act, 14.2
ba03.mpr:	1	--	EI Act, 14.2
ba04.mpr:	1	--	EI Act, 14.2
ba05.mpr:	1	--	EI Act, 14.2
ba06.mpr:	1	--	EI Act, 14.2
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

UIEIFIFLG   EI intensity rule exemption for family supplement receivers (EI only)

DESCRIPTION

When UIEIFIFLG is set to 1, claimants receiving a Family Income Supplement are exempt from the Intensity rule.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997)

For more information on the family supplement, see UIEIFSFLG.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	1	--	EI Act 15.1.1
ba98.mpr:	1	--	FLAG
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	FLAG
ba01.mpr:	1	--	FLAG
ba02.mpr:	1	--	FLAG
ba03.mpr:	1	--	FLAG
ba04.mpr:	1	--	FLAG
ba05.mpr:	1	--	FLAG
ba06.mpr:	1	--	FLAG
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

UIEIFS1   Max fam supplement 1 child (EI only)

DESCRIPTION

When UIEIFSOPT is set to 2, this is the base amount of the family supplement for families with one child. The amount depends on the family's previous year's net income.

For more information on the family supplement, see UIEIFSFLG.

This parameter only applies if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year		Value	Source	
ba91.mpr:		2	[Rows]	Not in effect
	0	0.000	(0.0000)	
	0	0.000	(0.0000)	
ba92.mpr:			[Same]	Not in effect
ba93.mpr:			[Same]	Not in effect
ba94.mpr:			[Same]	Not in effect
ba95.mpr:			[Same]	Not in effect
ba96.mpr:			[Same]	Not in effect
ba97.mpr:			[Same]	Not in effect
ba98.mpr:			[Same]	Not in effect
ba99.mpr:		22	[Rows]	EI regulations 34(5)
	0	31.300	(-0.0000)	
	20921	31.250	(-0.0084)	
	21250	28.500	(-0.0082)	
	21500	26.450	(-0.0080)	
	21750	24.450	(-0.0076)	
	22000	22.550	(-0.0074)	
	22250	20.700	(-0.0072)	
	22500	18.900	(-0.0070)	
	22750	17.150	(-0.0068)	
	23000	15.450	(-0.0066)	
	23250	13.800	(-0.0062)	
	23500	12.250	(-0.0062)	
	23750	10.700	(-0.0058)	
	24000	9.250	(-0.0056)	

```
        24250    7.850   (-0.0052)
        24500    6.550   (-0.0052)
        24750    5.250   (-0.0050)
        25000    4.000   (-0.0046)
        25250    2.850   (-0.0044)
        25500    1.750   (-0.0042)
        25750    0.700   (-0.0041)
        25920    0.000   (-0.0041)
 ba00.mpr:                    [Same]   EI regulations 34(5)
 ba01.mpr:                    [Same]   EI regulations 34(5)
 ba02.mpr:                    [Same]   EI Regulations, 34.5
 ba03.mpr:                    [Same]   EI Regulations, 34.5
 ba04.mpr:                    [Same]   EI Regulations, 34.5
 ba05.mpr:                    [Same]   EI Regulations, 34.5
 ba06.mpr:                    [Same]   EI Regulations, 34.(5)
 ba07.mpr:                    [Same]   Grown from ba06.mpr using
                             NONE=1.0000
 ba08.mpr:                    [Same]   Grown from ba07.mpr using
                             NONE=1.0000
 ba09.mpr:                    [Same]   Grown from ba08.mpr using
                             NONE=1.0000
 ba10.mpr:                    [Same]   Grown from ba09.mpr using
                             NONE=1.0000
 ba11.mpr:                    [Same]   Grown from ba10.mpr using
                             NONE=1.0000
 ba12.mpr:                    [Same]   Grown from ba11.mpr using
                             NONE=1.0000
```

UIEIFS2   Max fam supplement 2 children (EI only)

DESCRIPTION

When UIEIFSOPT is set to 2, this is the base amount of the family supplement for families with two children. The amount depends on the family's previous year's net income.

For more information on the family supplement, see UIEIFSFLG.

This parameter only applies if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Source

ba91.mpr:	2	[Rows]	Not in effect
0	0.000	(0.0000)	
0	0.000	(0.0000)	
ba92.mpr:		[Same]	Not in effect
ba93.mpr:		[Same]	Not in effect
ba94.mpr:		[Same]	Not in effect
ba95.mpr:		[Same]	Not in effect
ba96.mpr:		[Same]	Not in effect
ba97.mpr:		[Same]	Not in effect
ba98.mpr:		[Same]	Not in effect
ba99.mpr:	22	[Rows]	EI regulations 34(5)
0	58.700	(-0.0000)	
20921	58.600	(-0.0152)	
21250	53.600	(-0.0148)	
21500	49.900	(-0.0146)	
21750	46.250	(-0.0142)	
22000	42.700	(-0.0136)	
22250	39.300	(-0.0134)	
22500	35.950	(-0.0130)	
22750	32.700	(-0.0126)	
23000	29.550	(-0.0122)	
23250	26.500	(-0.0118)	
23500	23.550	(-0.0114)	
23750	20.700	(-0.0110)	
24000	17.950	(-0.0106)	
24250	15.300	(-0.0102)	
24500	12.750	(-0.0100)	
24750	10.250	(-0.0094)	
25000	7.900	(-0.0090)	
25250	5.650	(-0.0088)	
25500	3.450	(-0.0082)	

```
     25750    1.400   (-0.0082)
     25920    0.000   (-0.0082)
 ba00.mpr:              [Same]   EI regulations 34(5)
 ba01.mpr:              [Same]   EI regulations 34(5)
 ba02.mpr:              [Same]   EI Regulations, 34.5
 ba03.mpr:              [Same]   EI Regulations, 34.5
 ba04.mpr:              [Same]   EI Regulations, 34.5
 ba05.mpr:              [Same]   EI Regulations, 34.5
 ba06.mpr:              [Same]   EI Regulations, 34.(5)
 ba07.mpr:              [Same]   Grown from ba06.mpr using
                                 NONE=1.0000
 ba08.mpr:              [Same]   Grown from ba07.mpr using
                                 NONE=1.0000
 ba09.mpr:              [Same]   Grown from ba08.mpr using
                                 NONE=1.0000
 ba10.mpr:              [Same]   Grown from ba09.mpr using
                                 NONE=1.0000
 ba11.mpr:              [Same]   Grown from ba10.mpr using
                                 NONE=1.0000
 ba12.mpr:              [Same]   Grown from ba11.mpr using
                                 NONE=1.0000
```

UIEIFS3   Max fam supplement 3+ children (EI only)

DESCRIPTION

When UIEIFSOPT is set to 2, this is the base amount of the family supplement for families with three or more children. The amount depends on the family's previous year's net income.

For more information on the family supplement, see UIEIFSFLG.

This parameter only applies if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Source

```
 ba91.mpr:    2            [Rows]   Not in effect
        0    0.000    (0.0000)
        0    0.000    (0.0000)
 ba92.mpr:                 [Same]   Not in effect
 ba93.mpr:                 [Same]   Not in effect
 ba94.mpr:                 [Same]   Not in effect
 ba95.mpr:                 [Same]   Not in effect
 ba96.mpr:                 [Same]   Not in effect
 ba97.mpr:                 [Same]   Not in effect
 ba98.mpr:                 [Same]   Not in effect
 ba99.mpr:   22            [Rows]   EI regulations 34(5)
        0   86.100   (-0.0000)
    20921   86.000   (-0.0219)
    21250   78.800   (-0.0214)
    21500   73.450   (-0.0210)
    21750   68.200   (-0.0202)
    22000   63.150   (-0.0200)
    22250   58.150   (-0.0194)
    22500   53.300   (-0.0188)
    22750   48.600   (-0.0184)
    23000   44.000   (-0.0178)
    23250   39.550   (-0.0172)
    23500   35.250   (-0.0168)
    23750   31.050   (-0.0164)
    24000   26.950   (-0.0156)
    24250   23.050   (-0.0154)
    24500   19.200   (-0.0146)
    24750   15.550   (-0.0142)
    25000   12.000   (-0.0138)
    25250    8.550   (-0.0132)
    25500    5.250   (-0.0126)
    25750    2.100   (-0.0124)
    25920    0.000   (-0.0124)
 ba00.mpr:                 [Same]   EI regulations 34(5)
 ba01.mpr:                 [Same]   EI regulations 34(5)
 ba02.mpr:                 [Same]   EI Regulations, 34.5
 ba03.mpr:                 [Same]   EI Regulations, 34.5
 ba04.mpr:                 [Same]   EI Regulations, 34.5
 ba05.mpr:                 [Same]   EI Regulations, 34.5
 ba06.mpr:                 [Same]   EI Regulations, 34.(5)
```

```
ba07.mpr:                        [Same]   Grown from ba06.mpr using
                                 NONE=1.0000
ba08.mpr:                        [Same]   Grown from ba07.mpr using
                                 NONE=1.0000
ba09.mpr:                        [Same]   Grown from ba08.mpr using
                                 NONE=1.0000
ba10.mpr:                        [Same]   Grown from ba09.mpr using
                                 NONE=1.0000
ba11.mpr:                        [Same]   Grown from ba10.mpr using
                                 NONE=1.0000
ba12.mpr:                        [Same]   Grown from ba11.mpr using
                                 NONE=1.0000
```

UIEIFSFLG   UI EI calculate family supplement flag (EI only)

DESCRIPTION

When UIEIFSFLG is set to 1, the Family supplement is calculated. The total amount of the
family supplement paid on a claim is ubclmfs. The total amount of family supplement paid
on a claim in the calendar year is ubcalfs.

The Family Supplement was introduced as part of the Employment Insurance system reform
introduced in 1995. It increases the basic benefit of families with low income. It replaces
the older program which gave an enhanced rate for individuals with low income (in the
SPSD/M this older program was controlled by UIENSRATE, UIDEPOPT, UIENSRTCO).

There are two methods of calculating the Family Supplement.   When UIEIFSOPT is set to 1,
then family supplement is directly tied into the Canada Child Tax Benefit (imfcben).
Families which are eligible for the Child Tax Benefit receive the weekly amount of the
benefit in addition to their regular Employment Insurance. It is reduced at a rate
(UIEIFSRR) over incomes greater than UIEIFSRL.

Some simplifications were made in order to implement this program in the SPSM. The
calculation of the Canada Child Tax Benefit is done after the calculation of EI in the model
since it requires net income. But it requires the previous year's net income which is
estimated as PYINC times the current year's net income.

When the Family Supplement is activated, the tax/transfer driver (drv) is run through twice
per eligible household.   The first time, no one will get a family supplement since the child
tax benefit is equal to zero. The value of the benefit is saved (in cceopt) and drv is called
again. This time, the previously saved value for the child tax benefit is used to calculate the
family supplement. The family supplement will be slightly inconsistent with the child tax
benefit since the latter will be recalculated and may be slightly smaller than the one used for
deriving the family supplement since family net income will increase due to the family
supplement.

Another simplification in deriving the family supplement derives from the fact that the SPSM assumes that the Child Tax Benefit is given in one lump sum amount in July. Therefore in the case of the Family supplement, the rules governing the Child Tax Benefit may be a year off if the benefit is received in the first half of the year.

When UIEIFSOPT is set to 2, the family supplement is calculated independently of the child tax benefit. First the number of children under the age of 7 is calculated (imuiydep). By going through the drv twice, the family's net income (prior to the addition of the family supplement) is available and the previous year's income is derived by multiplying it by PYINC. The family supplement is then derived by looking up the base value (UIEIFS1 for families with 1 child, UIEIFS2 for families with 2 children, and UIEIFS3 for families with 3 or more children). A supplement for each child over and above the third is added (UIEIFSTOPUP) as is a supplement for each child under the age of 7 (UIEIFSYNG).

The Family supplement rules changed on July 1999. Since the methodology under UIEIFSOPT = 1 would be off by a year, it was decided to treat all of 1999 under the methodology introduced in July 1999 (UIEIFSOPT = 2).

Under both options, EI weekly benefits including the family supplement cannot exceed a proportion (UIEIMFSP) of the claimant's weekly earnings (ubern). Nor can EI benefits, including the family supplement exceed the base rate (UIEIRATE) times the maximum weekly earnings (UIERNMAX).

Also, under both programs, when the UIEIFIFLG is turned on, people who receive the family supplement are exempted from the intensity rule.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect

```
ba92.mpr:    0              --     Not in effect
ba93.mpr:    0              --     Not in effect
ba94.mpr:    0              --     Not in effect
ba95.mpr:    0              --     Not in effect
ba96.mpr:    0              --     Not in effect
ba97.mpr:    1              --     FLAG
ba98.mpr:    1              --     FLAG
ba99.mpr:    1              --     FLAG
ba00.mpr:    1              --     FLAG
ba01.mpr:    1              --     FLAG
ba02.mpr:    1              --     FLAG
ba03.mpr:    1              --     FLAG
ba04.mpr:    1              --     FLAG
ba05.mpr:    1              --     FLAG
ba06.mpr:    1              --     FLAG
ba07.mpr:    1              --     Copied from ba06.mpr
ba08.mpr:    1              --     Copied from ba07.mpr
ba09.mpr:    1              --     Copied from ba08.mpr
ba10.mpr:    1              --     Copied from ba09.mpr
ba11.mpr:    1              --     Copied from ba10.mpr
ba12.mpr:    1              --     Copied from ba11.mpr
```

UIEIFSOPT   UI EI calculate family supplement option (EI only)

DESCRIPTION

There are two methods of calculating the Family Supplement.   When UIEIFSOPT is set to 1, then family supplement is directly tied into the Canada Child Tax Benefit (imfcben). Families which are eligible for the Child Tax Benefit receive the weekly amount of the benefit in addition to their regular Employment Insurance.

When UIEIFSOPT is set to 2, the family supplement is calculated independently of the child tax benefit.

See UIEIFSFLG for a more complete description of the family supplement.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	EI regulations 34(7)
ba92.mpr:	1	--	EI regulations 34(7)
ba93.mpr:	1	--	EI regulations 34(7)
ba94.mpr:	1	--	EI regulations 34(7)
ba95.mpr:	1	--	EI regulations 34(7)
ba96.mpr:	1	--	EI regulations 34(7)
ba97.mpr:	1	--	EI regulations 34(7)
ba98.mpr:	1	--	EI regulations 34(7)
ba99.mpr:	2	--	EI regulations 34(7)
ba00.mpr:	2	--	EI regulations 34(7)
ba01.mpr:	2	--	EI regulations 34(7)
ba02.mpr:	2	--	EI regulations 34(7)
ba03.mpr:	2	--	EI regulations 34(7)
ba04.mpr:	2	--	EI regulations 34(7)
ba05.mpr:	2	--	EI regulations 34(7)
ba06.mpr:	2	--	EI regulations 34.(7)
ba07.mpr:	2	--	Copied from ba06.mpr
ba08.mpr:	2	--	Copied from ba07.mpr
ba09.mpr:	2	--	Copied from ba08.mpr
ba10.mpr:	2	--	Copied from ba09.mpr
ba11.mpr:	2	--	Copied from ba10.mpr
ba12.mpr:	2	--	Copied from ba11.mpr

DESCRIPTION

The level of family net income above which the Family Income Supplement is reduced at a rate UIEIFSRR. It is only used when UIEIFSFLG is set to 1, UIEIFSOPT is set to 1, and UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

For more information on the family supplement, see UIEIFSFLG.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	20921.00	--	EI Regulations, 34.5
ba98.mpr:	20921.00	0.0%	EI Regulations, 34.5
ba99.mpr:	20921.00	0.0%	EI Regulations, 34.5
ba00.mpr:	20921.00	0.0%	EI Regulations, 34.5
ba01.mpr:	20921.00	0.0%	EI Regulations, 34.5
ba02.mpr:	20921.00	0.0%	EI Regulations, 34.5
ba03.mpr:	20921.00	0.0%	EI Regulations, 34.5
ba04.mpr:	20921.00	0.0%	EI Regulations, 34.5
ba05.mpr:	20921.00	0.0%	EI Regulations, 34.5
ba06.mpr:	20921.00	0.0%	EI Regulations, 34.(5)
ba07.mpr:	20921.00	0.0%	Grown from ba06.mpr using
		NONE=1.0000	

```
 ba08.mpr:    20921.00     0.0%   Grown from ba07.mpr using
                          NONE=1.0000
 ba09.mpr:    20921.00     0.0%   Grown from ba08.mpr using
                          NONE=1.0000
 ba10.mpr:    20921.00     0.0%   Grown from ba09.mpr using
                          NONE=1.0000
 ba11.mpr:    20921.00     0.0%   Grown from ba10.mpr using
                          NONE=1.0000
 ba12.mpr:    20921.00     0.0%   Grown from ba11.mpr using
                          NONE=1.0000
```

UIEIFSRR   UI EI family supplement reduction rate (EI only)

DESCRIPTION

This is the reduction rate which is used to reduce the Family Income Supplement when income is over UIEIFSRL. It is only used when UIEIFSFLG is set to 1, UIEIFSOPT is set to 1, and UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

For more information on the family supplement, see UIEIFSFLG.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00020	--	EI Regulations, 34.5

```
ba98.mpr:     0.00020      0.0%   EI Regulations, 34.5
ba99.mpr:     0.00020      0.0%   EI Regulations, 34.5
ba00.mpr:     0.00020      0.0%   EI Regulations, 34.5
ba01.mpr:     0.00020      0.0%   EI Regulations, 34.5
ba02.mpr:     0.00000       --    Not in effect
ba03.mpr:     0.00000       --    Not in effect
ba04.mpr:     0.00000       --    Not in effect
ba05.mpr:     0.00000       --    Not in effect
ba06.mpr:     0.00000       --    Not in effect
ba07.mpr:     0.00000       --    Copied from ba06.mpr
ba08.mpr:     0.00000       --    Copied from ba07.mpr
ba09.mpr:     0.00000       --    Copied from ba08.mpr
ba10.mpr:     0.00000       --    Copied from ba09.mpr
ba11.mpr:     0.00000       --    Copied from ba10.mpr
ba12.mpr:     0.00000       --    Copied from ba11.mpr
```

UIEIFSTOPUP   Max fam supplement top up for more than 3 kids (EI only)

DESCRIPTION

When UIEIFSOPT is set to 2, the base amount of the family supplement is increased by this amount for each child over and above the first three. The amount depends on the family's previous year's net income.

For more information on the family supplement, see UIEIFSFLG.

This parameter only applies if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year	Value	Source

```
ba91.mpr:    2          [Rows]   Not in effect
         0    0.000   (0.0000)
         0    0.000   (0.0000)
ba92.mpr:              [Same]    Not in effect
ba93.mpr:              [Same]    Not in effect
ba94.mpr:              [Same]    Not in effect
ba95.mpr:              [Same]    Not in effect
ba96.mpr:              [Same]    Not in effect
ba97.mpr:              [Same]    Not in effect
ba98.mpr:              [Same]    Not in effect
ba99.mpr:   22          [Rows]   EI regulations 34(5)
         0   27.450   (-0.0000)
     20921   27.400   (-0.0055)
     21250   25.600   (-0.0054)
     21500   24.250   (-0.0056)
     21750   22.850   (-0.0054)
     22000   21.500   (-0.0054)
     22250   20.150   (-0.0056)
     22500   18.750   (-0.0054)
     22750   17.400   (-0.0056)
     23000   16.000   (-0.0054)
     23250   14.650   (-0.0054)
     23500   13.300   (-0.0056)
     23750   11.900   (-0.0054)
     24000   10.550   (-0.0056)
     24250    9.150   (-0.0054)
     24500    7.800   (-0.0054)
     24750    6.450   (-0.0056)
     25000    5.050   (-0.0054)
     25250    3.700   (-0.0056)
     25500    2.300   (-0.0054)
     25750    0.950   (-0.0056)
     25920    0.000   (-0.0056)
ba00.mpr:              [Same]    EI regulations 34(5)
ba01.mpr:              [Same]    EI regulations 34(5)
ba02.mpr:              [Same]    EI Regulations, 34.5
ba03.mpr:              [Same]    EI Regulations, 34.5
ba04.mpr:              [Same]    EI Regulations, 34.5
ba05.mpr:              [Same]    EI Regulations, 34.5
ba06.mpr:              [Same]    EI Regulations, 34.(5)
```

```
  ba07.mpr:                      [Same]   Grown from ba06.mpr using
                                 NONE=1.0000
  ba08.mpr:                      [Same]   Grown from ba07.mpr using
                                 NONE=1.0000
  ba09.mpr:                      [Same]   Grown from ba08.mpr using
                                 NONE=1.0000
  ba10.mpr:                      [Same]   Grown from ba09.mpr using
                                 NONE=1.0000
  ba11.mpr:                      [Same]   Grown from ba10.mpr using
                                 NONE=1.0000
  ba12.mpr:                      [Same]   Grown from ba11.mpr using
                                 NONE=1.0000
```

UIEIFSYNG   Max fam supplement top up for young children (EI only)

DESCRIPTION

When UIEIFSOPT is set to 2, the base amount of the family supplement is increased by this amount for each child under the age of seven (imuiydep). The amount depends on the family's previous year's net income.

For more information on the family supplement, see UIEIFSFLG.

This parameter only applies if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Source

```
 ba91.mpr:    2            [Rows]   Not in effect
         0    0.000   (0.0000)
```

```
           0     0.000    (0.0000)
ba92.mpr:               [Same]   Not in effect
ba93.mpr:               [Same]   Not in effect
ba94.mpr:               [Same]   Not in effect
ba95.mpr:               [Same]   Not in effect
ba96.mpr:               [Same]   Not in effect
ba97.mpr:               [Same]   Not in effect
ba98.mpr:               [Same]   Not in effect
ba99.mpr:    22         [Rows]   EI regulations 34(5)
           0     4.150    (-0.0000)
       20921     4.100    (-0.0008)
       21250     3.850    (-0.0008)
       21500     3.650    (-0.0008)
       21750     3.450    (-0.0008)
       22000     3.250    (-0.0008)
       22250     3.050    (-0.0010)
       22500     2.800    (-0.0008)
       22750     2.600    (-0.0008)
       23000     2.400    (-0.0008)
       23250     2.200    (-0.0008)
       23500     2.000    (-0.0008)
       23750     1.800    (-0.0008)
       24000     1.600    (-0.0008)
       24250     1.400    (-0.0008)
       24500     1.200    (-0.0008)
       24750     1.000    (-0.0010)
       25000     0.750    (-0.0008)
       25250     0.550    (-0.0008)
       25500     0.350    (-0.0008)
       25750     0.150    (-0.0009)
       25920     0.000    (-0.0009)
ba00.mpr:               [Same]   EI regulations 34(5)
ba01.mpr:               [Same]   EI regulations 34(5)
ba02.mpr:               [Same]   EI Regulations, 34.5
ba03.mpr:               [Same]   EI Regulations, 34.5
ba04.mpr:               [Same]   EI Regulations, 34.5
ba05.mpr:               [Same]   EI Regulations, 34.5
ba06.mpr:               [Same]   EI Regulations, 34.(5)
ba07.mpr:               [Same]   Grown from ba06.mpr using
                        NONE=1.0000
ba08.mpr:               [Same]   Grown from ba07.mpr using
                        NONE=1.0000
ba09.mpr:               [Same]   Grown from ba08.mpr using
                        NONE=1.0000
ba10.mpr:               [Same]   Grown from ba09.mpr using
                        NONE=1.0000
```

```
ba11.mpr:                    [Same]   Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:                    [Same]   Grown from ba11.mpr using
                             NONE=1.0000
```

UIEIMFSP   EI Maximum family supplement percent of earnings (EI only)

DESCRIPTION

The Family Income Supplement plus the basic EI amount cannot exceed this proportion of their insurable earnings (ubern).

For more information on the family supplement, see UIEIFSFLG.

CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.65000	--	EI Regulation, 35.6
ba98.mpr:	0.70000	7.7%	Human Resources Development
ba99.mpr:	0.75000	7.1%	Human Resources Development
ba00.mpr:	0.80000	6.7%	Human Resources Development
ba01.mpr:	0.80000	0.0%	Human Resources Development
ba02.mpr:	0.80000	0.0%	Human Resources Development
ba03.mpr:	0.80000	0.0%	Human Resources Development

```
ba04.mpr:      0.80000      0.0%   EI Regulations, 34.6
ba05.mpr:      0.80000      0.0%   EI Regulations, 34.6
ba06.mpr:      0.80000      0.0%   EI Regulations, 34.(6)(d)
ba07.mpr:      0.80000      0.0%   Copied from ba06.mpr
ba08.mpr:      0.80000      0.0%   Copied from ba07.mpr
ba09.mpr:      0.80000      0.0%   Copied from ba08.mpr
ba10.mpr:      0.80000      0.0%   Copied from ba09.mpr
ba11.mpr:      0.80000      0.0%   Copied from ba10.mpr
ba12.mpr:      0.80000      0.0%   Copied from ba11.mpr
```

UIEIMTYPFLG Flag to model main benefit type (UI and EI)

DESCRIPTION

When UIEIMTYPFLG is turned on, instead of calculating the benefit eligibility and amount using the original claim type (ucbtyp), the main type of claim is used (ucmtyp). Note that when a claim starts with sickness, maternity, or parental benefits and also includes regular benefits (uctpcng), a regular claim is modelled.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	User supplied
ba92.mpr:	0	--	User supplied
ba93.mpr:	0	--	User supplied
ba94.mpr:	0	--	User supplied
ba95.mpr:	0	--	User supplied
ba96.mpr:	0	--	User supplied
ba97.mpr:	0	--	User supplied
ba98.mpr:	0	--	User supplied
ba99.mpr:	0	--	User supplied
ba00.mpr:	0	--	User supplied
ba01.mpr:	0	--	User Supplied

```
ba02.mpr:      0                --     User Supplied
ba03.mpr:      0                --     User Supplied
ba04.mpr:      0                --     User Supplied
ba05.mpr:      0                --     User supplied
ba06.mpr:      0                --     User supplied
ba07.mpr:      0                --     Copied from ba06.mpr
ba08.mpr:      0                --     Copied from ba07.mpr
ba09.mpr:      0                --     Copied from ba08.mpr
ba10.mpr:      0                --     Copied from ba09.mpr
ba11.mpr:      0                --     Copied from ba10.mpr
ba12.mpr:      0                --     Copied from ba11.mpr
```

UIEINEREFLG   Flag to check for hours for new entrants and re-entrants (EI only)

DESCRIPTION

When this parameter is flagged on, the minimum hours of employment in the qualifying period needed for a new entrant or re-entrant (ucnere) to be eligible for EI is UINEREHRMIN. Otherwise the regular test, UIREGHRMIN, is used.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0                --     Not in effect
ba92.mpr:      0                --     Not in effect
ba93.mpr:      0                --     Not in effect
ba94.mpr:      0                --     Not in effect
ba95.mpr:      0                --     Not in effect
```

```
ba96.mpr:    0              --    Not in effect
ba97.mpr:    1              --    EI Act,
ba98.mpr:    1              --    EI Act,
ba99.mpr:    1              --    EI Act,
ba00.mpr:    1              --    EI Act,
ba01.mpr:    1              --    EI Act
ba02.mpr:    1              --    EI Act
ba03.mpr:    1              --    EI Act, 7.3.b
ba04.mpr:    1              --    EI Act, 7.3.b
ba05.mpr:    1              --    EI Act, 7.3.b
ba06.mpr:    1              --    EI Act, 7.(3)(b)
ba07.mpr:    1              --    Copied from ba06.mpr
ba08.mpr:    1              --    Copied from ba07.mpr
ba09.mpr:    1              --    Copied from ba08.mpr
ba10.mpr:    1              --    Copied from ba09.mpr
ba11.mpr:    1              --    Copied from ba10.mpr
ba12.mpr:    1              --    Copied from ba11.mpr
```

UIEINRT   UI EI Non repeater level for higher clawback turndown (EI only)

DESCRIPTION

When UIEIREPOPT is equal to 1, the number of weeks of previous EI receipt which makes a recipient qualify for the intensity rule. If a person has less than UIEINRT weeks of EI in the past, then the intensity rule does not apply and UIBRANR is used to calculate the amount of EI which is repayable. Otherwise, the intensity rule is applied and UIBRA is used in the calculations.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997) and if UIEIREPOPT is set to 1.

CROSS REFERENCE

Function   **Description**

txinet   Compute net income

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	20	--	EI Act 145.3
ba98.mpr:	20	--	EI Act 145.3
ba99.mpr:	20	--	EI Act 145.3
ba00.mpr:	20	--	EI Regular Benefits, Section III
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	0	--	Not in effect
ba07.mpr:	0	--	Copied from ba06.mpr
ba08.mpr:	0	--	Copied from ba07.mpr
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

UIEIOPT   UI Employment Insurance reform option [1=UI, 2=EI Dec'95]

DESCRIPTION

When UIEIOPT is set to 1, Unemployment Insurance benefits are calculated. When it is set to 2, Employment Insurance benefits are calculated.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function   **Description**

mpc   Calculate derived model parameters and do edits
txinet   Compute net income
ui   Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect
ba93.mpr:	1	--	Not in effect
ba94.mpr:	1	--	Not in effect
ba95.mpr:	1	--	Not in effect
ba96.mpr:	1	--	Not in effect
ba97.mpr:	2	--	Option
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	OPTION
ba01.mpr:	2	--	OPTION
ba02.mpr:	2	--	OPTION
ba03.mpr:	2	--	OPTION
ba04.mpr:	2	--	OPTION
ba05.mpr:	2	--	OPTION
ba06.mpr:	2	--	OPTION
ba07.mpr:	2	--	Copied from ba06.mpr
ba08.mpr:	2	--	Copied from ba07.mpr
ba09.mpr:	2	--	Copied from ba08.mpr
ba10.mpr:	2	--	Copied from ba09.mpr
ba11.mpr:	2	--	Copied from ba10.mpr
ba12.mpr:	2	--	Copied from ba11.mpr

DESCRIPTION

Employment Insurance benefit rate as a proportion of weekly insurable earnings. Under the Intensity Rule, the rate depends on the previous weeks of EI receipt.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

```
File/Year        Value       Source

 ba91.mpr:    2             [Rows]   Not in effect
         0    0.000   (0.0000)
         0    0.000   (0.0000)
 ba92.mpr:                 [Same]   Not in effect
 ba93.mpr:                 [Same]   Not in effect
 ba94.mpr:                 [Same]   Not in effect
 ba95.mpr:                 [Same]   Not in effect
 ba96.mpr:                 [Same]   Not in effect
 ba97.mpr:    6             [Rows]   EI act 15.1
         0    0.550   (-0.0005)
        20    0.540   (-0.0005)
        40    0.530   (-0.0005)
        60    0.520   (-0.0005)
        80    0.510   (-0.0005)
       100    0.500   (-0.0005)
 ba98.mpr:                 [Same]   EI act 15.1
 ba99.mpr:                 [Same]   EI Act 15.1
 ba00.mpr:                 [Same]   EI Act 15.1
```

```
ba01.mpr:      2           [Rows]    HRDC Sept 28 news release
           0    0.550    (0.0000)
          10    0.550    (0.0000)
ba02.mpr:                  [Same]    Employment Insurance Regular
                                     Benefits
ba03.mpr:                  [Same]    Employment Insurance Regular
                                     Benefits
ba04.mpr:                  [Same]    EI Act, 14.1
ba05.mpr:                  [Same]    EI Act, 14.1
ba06.mpr:                  [Same]    EI Act, 14.(1)
ba07.mpr:                  [Same]    Copied from ba06.mpr
ba08.mpr:                  [Same]    Copied from ba07.mpr
ba09.mpr:                  [Same]    Copied from ba08.mpr
ba10.mpr:                  [Same]    Copied from ba09.mpr
ba11.mpr:                  [Same]    Copied from ba10.mpr
ba12.mpr:                  [Same]    Copied from ba11.mpr
```

UIEIREF   EI contribution refund cut-in (EI only)

DESCRIPTION

If employment income is less than this amount, persons get their EI contributions (imuic)
refunded (imuicrf).

Note that in order to get a refund, individuals need to apply for one. In the SPSD/M model, a
take up rate is supplied (UIEIREFTK) and users may adjust the proportion who apply for the
refund.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in
1997).

CROSS REFERENCE

Function   **Description**

txinet   Compute net income

VALUES

UIEIREFTK   EI contribution refund take up

DESCRIPTION

This is a take-up rate for the Employment Insurance Contributions Refund (imuicrf) which is available to individuals with employment income less than UIEIREF who apply for the refund. A take up of 1.000 denotes that all eligible recipients (based on employment income) would still receive the refund. A value less than 1.000 would result in only that proportion still getting the refund and the remainder would not.

CROSS REFERENCE

Function   **Description**

txinet   Compute net income

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    1.00000       --    User Supplied
 ba92.mpr:    1.00000      0.0%   User Supplied
 ba93.mpr:    1.00000      0.0%   User Supplied
 ba94.mpr:    1.00000      0.0%   User Supplied
 ba95.mpr:    1.00000      0.0%   User Supplied
 ba96.mpr:    1.00000      0.0%   User Supplied
 ba97.mpr:    1.00000      0.0%   User Supplied
 ba98.mpr:    1.00000      0.0%   User Supplied
 ba99.mpr:    1.00000      0.0%   User Supplied
 ba00.mpr:    1.00000      0.0%   User Supplied
 ba01.mpr:    1.00000      0.0%   User Supplied
 ba02.mpr:    1.00000      0.0%   User Supplied
 ba03.mpr:    1.00000      0.0%   User Supplied
 ba04.mpr:    1.00000      0.0%   User Supplied
 ba05.mpr:    1.00000      0.0%   User supplied
 ba06.mpr:    1.00000      0.0%   User supplied
 ba07.mpr:    1.00000      0.0%   Copied from ba06.mpr
 ba08.mpr:    1.00000      0.0%   Copied from ba07.mpr
 ba09.mpr:    1.00000      0.0%   Copied from ba08.mpr
 ba10.mpr:    1.00000      0.0%   Copied from ba09.mpr
 ba11.mpr:    1.00000      0.0%   Copied from ba10.mpr
 ba12.mpr:    1.00000      0.0%   Copied from ba11.mpr
```

UIEIREPOPT EI Benefit repayment option (1=repeaters have higher rate,2=one rate)(EI only)

DESCRIPTION

When UIEIOPT is equal to 2, then there are two options for calculating the EI benefit recovery (clawback).

When UIEIREPOPT is set to 1, the benefit recovery depends on previous receipt of UI.   For persons who had more than UIEINRT weeks of past EI receipt (ubeiwbp): their recovery was equal to the lesser of :

     UIEIBRP * their benefits
      and
     UIEIRPR * (their net income (imicnet) – UIBRA).

For the rest of the population, and for persons with maternity, sickness, and parental benefits, the recovery was equal to the lesser of:

     UIEIBRP * their benefits
      and
     UIEIRPR * (their net income (imicnet) – UIBRANR).

When UIEIREPOPT is set to 2, persons receiving maternity, sickness, and parental benefits are exempt from the benefit recovery. First time claimants of EI are also exempt. The rest of EI claimants all have the same rules. Their recovery is equal to UIEIRPR times the lesser of their benefits and the amount by which their net income (imicnet) exceeds UIBRANR.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source	
ba91.mpr:	1		--	Not in effect
ba92.mpr:	1		--	Not in effect
ba93.mpr:	1		--	Not in effect
ba94.mpr:	1		--	Not in effect

```
ba95.mpr:    1              --    Not in effect
ba96.mpr:    1              --    Not in effect
ba97.mpr:    1              --    Not in effect
ba98.mpr:    1              --    Not in effect
ba99.mpr:    1              --    Not in effect
ba00.mpr:    2              --    HRDC Feb 23 press release
ba01.mpr:    2              --    Federal Income Tax 2001 -
                     Line 235
ba02.mpr:    2              --    Federal Income Tax 2002 -
                     Line 235
ba03.mpr:    2              --    Federal Income Tax 2003 -
                     Line 235
ba04.mpr:    2              --    Federal Income Tax 2004 -
                     Line 235
ba05.mpr:    2              --    Federal Income Tax 2005 -
                     Line 235
ba06.mpr:    2              --    Federal Income Tax 2006 -
                     Line 235
ba07.mpr:    2              --    Copied from ba06.mpr
ba08.mpr:    2              --    Copied from ba07.mpr
ba09.mpr:    2              --    Copied from ba08.mpr
ba10.mpr:    2              --    Copied from ba09.mpr
ba11.mpr:    2              --    Copied from ba10.mpr
ba12.mpr:    2              --    Copied from ba11.mpr
```

UIEIRPR   UI EI benefit clawback rate (EI only)

DESCRIPTION

When UIEIREPOPT is set to 1, this rate is used to calculate the EI benefit recovery in the following way. The recovery is equal to the minimum of a person's benefit times a rate (which varies depending on their previous receipt of EI), and this rate (UIEIRPR) times the amount by which a person's net income (imicnet) exceeds a turndown (which varies depending on their previous receipt of EI).

When UIEIREPOPT is set to 2, the benefit recovery is equal to this rate (UIEIRPR) times the minimum of the person's benefit and the amount by which a person's net income (imicnet) exceeds a turndown (UIBRANR).

This parameter applies only if UIEIOPT is set to 2.

For more explanation, see UIEIREPOPT.

CROSS REFERENCE

Function   **Description**

txinet   Compute net income

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.30000	--	EI Act 145.1
ba98.mpr:	0.30000	0.0%	EI Act 145.1
ba99.mpr:	0.30000	0.0%	EI Act 145.1
ba00.mpr:	0.30000	0.0%	Federal Income Tax 2000 – Line 235
ba01.mpr:	0.30000	0.0%	Federal Income Tax 2001 – Line 235 & Form T4E
ba02.mpr:	0.30000	0.0%	Federal Income Tax 2002 – Line 235 & Form T4E
ba03.mpr:	0.30000	0.0%	Federal Income Tax 2003 – Line 235 & Form T4E
ba04.mpr:	0.30000	0.0%	Federal Income Tax 2004 – Line 235 & Form T4E
ba05.mpr:	0.30000	0.0%	Federal Income Tax 2005 – Line 235 & Form T4E
ba06.mpr:	0.30000	0.0%	EI Act 145.(1)
ba07.mpr:	0.30000	0.0%	Copied from ba06.mpr
ba08.mpr:	0.30000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.30000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.30000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.30000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.30000	0.0%	Copied from ba11.mpr

DESCRIPTION

UIEITKP is used to randomly reduce the number of UI/EI beneficiaries by province. An observation with calculated UI/EI benefits has all its UI/EI calculated variables set to zero if a random number is lower than the value set to UIEITKP. It means all the observations are selected in the years where UIEITKP is set to zero. UIEITKP is set to zero for all the years.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Source

 ba91.mpr: 10   [Rows]   Iterative calculation from
                                      SPSD/M
      0.00000
      0.00000
      0.00000
      0.00000
      0.00000
      0.00000
      0.00000
      0.00000
      0.00000
      0.00000
 ba92.mpr: [Same]   Iterative calculation from
                                      SPSD/M
 ba93.mpr: [Same]   Iterative calculation from
                                      SPSD/M
 ba94.mpr: [Same]   Iterative calculation from
                                      SPSD/M
 ba95.mpr: [Same]   Iterative calculation from
                                      SPSD/M

```
ba96.mpr:                  [Same]    Iterative calculation from
                                     SPSD/M
ba97.mpr:                  [Same]    Iterative calculation from
                                     SPSD/M
ba98.mpr:                  [Same]    Iterative calculation from
                                     SPSD/M
ba99.mpr:                  [Same]    Iterative calculation from
                                     SPSD/M
ba00.mpr:                  [Same]    Iterative calculation from
                                     SPSD/M
ba01.mpr:                  [Same]    Iterative calculation from
                                     SPSD/M
ba02.mpr:                  [Same]    Iterative calculation from
                                     SPSD/M
ba03.mpr:                  [Same]    Iterative calculation from
                                     SPSD/M
ba04.mpr:                  [Same]    Iterative calculation from
                                     SPSD/M
ba05.mpr:                  [Same]    Iterative calculation from
                                     SPSD/M
ba06.mpr:                  [Same]    Iterative calculation from
                                     SPSD/M
ba07.mpr:                  [Same]    Copied from ba06.mpr
ba08.mpr:                  [Same]    Copied from ba07.mpr
ba09.mpr:                  [Same]    Copied from ba08.mpr
ba10.mpr:                  [Same]    Copied from ba09.mpr
ba11.mpr:                  [Same]    Copied from ba10.mpr
ba12.mpr:                  [Same]    Copied from ba11.mpr
```

UIEIYRS   Number of years of previous EI benefits calculated (EI only)

DESCRIPTION

In Employment Insurance, in order to implement the intensity rule and the clawback, the number of weeks of EI benefits received in the past is needed. UIEIYRS is the number of years included in this calculation. If UIEIYRS is equal to 1, only the weeks of benefits in the past year are included. If UIEIYRS is equal to 4, the weeks in the past four years are included. The maximum number of years which can be calculated is 5.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	EI Act 15.2
ba98.mpr:	1	--	Human Resources Development
ba99.mpr:	2	--	Human Resources Development
ba00.mpr:	3	--	Human Resources Development
ba01.mpr:	4	--	Human Resources Development
ba02.mpr:	0	--	Not in effect (intensity rule eliminated)
ba03.mpr:	0	--	Not in effect (intensity rule eliminated
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	0	--	Not in effect
ba07.mpr:	0	--	Copied from ba06.mpr
ba08.mpr:	0	--	Copied from ba07.mpr
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

DESCRIPTION

UI claimants may be eligible for a higher benefit rate (UIENSRATE) to be applied to average insured earnings (ubern) if their insured earnings are at or below a set proportion (UIENSRTCO) of maximum insurable earnings (UIERNMAX) and they have dependants.

This measure, introduced in the 1994 Federal budget initially provided for an enhanced rate of 60% compared to a basic rate of 55%.

See also UIDEPOPT, imuidpfg.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	not in effect
ba92.mpr:	0.00000	--	not in effect
ba93.mpr:	0.00000	--	not in effect
ba94.mpr:	0.60000	--	1994 Federal Budget
ba95.mpr:	0.60000	0.0%	U.I. Act 13.1.b.i
ba96.mpr:	0.60000	0.0%	U.I. Act 13.1.b.i
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect

```
    ba03.mpr:     0.00000      --     Not in effect
    ba04.mpr:     0.00000      --     Not in effect
    ba05.mpr:     0.00000      --     Not in effect
    ba06.mpr:     0.00000      --     Not in effect
    ba07.mpr:     0.00000      --     Copied from ba06.mpr
    ba08.mpr:     0.00000      --     Copied from ba07.mpr
    ba09.mpr:     0.00000      --     Copied from ba08.mpr
    ba10.mpr:     0.00000      --     Copied from ba09.mpr
    ba11.mpr:     0.00000      --     Copied from ba10.mpr
    ba12.mpr:     0.00000      --     Copied from ba11.mpr
```

UIENSRTCO Enhanced rate cutoff (UI only)

DESCRIPTION

UI claimants may be eligible for a higher benefit rate (UIENSRATE) to be applied to average insured earnings (ubern) if their insured earnings are at or below a set proportion (UIENSRTCO) of maximum insurable earnings (UIERNMAX) and they have dependants.

This measure, introduced in the 1994 Federal budget initially set qualification requirements that the claimant have insured earnings at or below **half** the Maximum Insurable Earnings.

See also UIDEPOPT, imuidpfg.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	not in effect

```
ba92.mpr:      0.00000        --      not in effect
ba93.mpr:      0.00000        --      not in effect
ba94.mpr:      0.50000        --      1994 Federal Budget
ba95.mpr:      0.50000       0.0%     U.I. Act 13.1.b.i
ba96.mpr:      0.50000       0.0%     U.I. Act 13.1.b.i
ba97.mpr:      0.00000        --      Not in effect
ba98.mpr:      0.00000        --      Not in effect
ba99.mpr:      0.00000        --      Not in effect
ba00.mpr:      0.00000        --      Not in effect
ba01.mpr:      0.00000        --      Not in effect
ba02.mpr:      0.00000        --      Not in effect
ba03.mpr:      0.00000        --      Not in effect
ba04.mpr:      0.00000        --      Not in effect
ba05.mpr:      0.00000        --      Not in effect
ba06.mpr:      0.00000        --      Not in effect
ba07.mpr:      0.00000        --      Copied from ba06.mpr
ba08.mpr:      0.00000        --      Copied from ba07.mpr
ba09.mpr:      0.00000        --      Copied from ba08.mpr
ba10.mpr:      0.00000        --      Copied from ba09.mpr
ba11.mpr:      0.00000        --      Copied from ba10.mpr
ba12.mpr:      0.00000        --      Copied from ba11.mpr
```

UIENTFLAG Basic entrance requirements flag (UI and EI)

DESCRIPTION

When this flag is set to 0 the execution of the uielent sub-function in ui.c is suppressed and all UI claimants are deemed to have a valid claim. When set to 1, eligibility entrance requirement tests in uielent (weeks of work by claim type) are applied.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	FLAG
ba92.mpr:	1	--	FLAG
ba93.mpr:	1	--	FLAG
ba94.mpr:	1	--	FLAG
ba95.mpr:	1	--	FLAG
ba96.mpr:	1	--	FLAG
ba97.mpr:	1	--	FLAG
ba98.mpr:	1	--	FLAG
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	FLAG
ba01.mpr:	1	--	FLAG
ba02.mpr:	1	--	FLAG
ba03.mpr:	1	--	FLAG
ba04.mpr:	1	--	FLAG
ba05.mpr:	1	--	FLAG
ba06.mpr:	1	--	FLAG
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

UIERNMAX   Maximum insurable earnings (UI and EI)

DESCRIPTION

Dollar value of maximum weekly insurable earnings.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function   **Description**

mpc   Calculate derived model parameters and do edits
txinet   Compute net income
ui   Compute UI benefits

VALUES

File/Year   Value   Growth Source

ba91.mpr:	680.00	--	STC 73-001, 1991 pg. 24
ba92.mpr:	710.00	4.4%	Employers' Guide to Payroll Deductions, 1992
ba93.mpr:	745.00	4.9%	Employer's Guide to Payroll Deductions, 1993-1997
ba94.mpr:	780.00	4.7%	Human Resources and Labour Canada
ba95.mpr:	815.00	4.5%	Human Resources Development
ba96.mpr:	750.00	-8.0%	Human Resources Development
ba97.mpr:	750.00	0.0%	EI Act, 4.a
ba98.mpr:	750.00	0.0%	EI Act, 4.a
ba99.mpr:	750.00	0.0%	EI Act, 4.a
ba00.mpr:	750.00	0.0%	EI Act, 4.a
ba01.mpr:	750.00	0.0%	EI Act, 4.a
ba02.mpr:	750.00	0.0%	Payroll Deductions Formulas 2002 - T4127
ba03.mpr:	750.00	0.0%	Department of Finance News Release - Nov 28/02
ba04.mpr:	750.00	0.0%	Payroll Deductions Formulas 2004 - T4127
ba05.mpr:	750.00	0.0%	Payroll Deductions Formulas 2005 - T4127
ba06.mpr:	750.00	0.0%	CRA News Release 2005- 075
ba07.mpr:	769.23	2.6%	CRA T4127- Effective January 1 2007
ba08.mpr:	791.24	2.9%	Grown from ba07.mpr using UIR=1.028609
ba09.mpr:	816.25	3.2%	Grown from ba08.mpr using UIR=1.031606

```
ba10.mpr:     844.26       3.4%   Grown from ba09.mpr using
                                   UIR=1.034314
ba11.mpr:     875.27       3.7%   Grown from ba10.mpr using
                                   UIR=1.036730
ba12.mpr:     909.28       3.9%   Grown from ba11.mpr using
                                   UIR=1.038857
```

UIEWK   Entitlement (weeks) [wkwrk, uer] (UI and EI)

DESCRIPTION

This array parameter gives maximum number of weeks of entitlement for the UI and EI systems.

Under the UI system, subsequent to the April '89 UI reform, weeks of entitlement depend on the local unemployment rate and the number of weeks worked. The array has 43 rows and 12 columns. Columns represent ranges of local unemployment rate, starting at 6% and increasing to 17%. Rows represent the number of weeks worked prior to claim, starting at 10 weeks and increasing to 52 weeks.

Under the EI system introduced in 1997 weeks of entitlement depend on the local unemployment rate and the number of hours worked. The array has 43 rows and 12 columns. Columns represent ranges of local unemployment rate, starting at 6% and increasing to 17%. Rows represent the number of hours worked prior to claim, starting at 350 hours and increasing to 1820 by increments of 35 hours.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year   Value   Source

```
ba91.mpr:     43              [Rows]    UI Reform Apr. 1989
      0     0    0    0    0    0    0    0    0    0   37   39
      0     0    0    0    0    0    0    0    0   36   38   40
      0     0    0    0    0    0    0    0   35   37   39   41
      0     0    0    0    0    0    0   34   36   38   40   42
      0     0    0    0    0    0   33   35   37   39   41   43
      0     0    0    0    0   30   34   36   38   40   42   44
      0     0    0    0   27   31   35   37   39   41   43   45
      0     0    0   24   28   32   36   38   40   42   44   46
      0     0   21   25   29   33   37   39   41   43   45   47
      0    19   22   26   30   34   38   40   42   44   46   48
     17    20   23   27   31   35   39   41   43   45   47   49
     18    21   24   28   32   36   40   42   44   46   48   50
     19    22   25   29   33   37   41   43   45   47   49   50
     20    23   26   30   34   38   42   44   46   48   50   50
     21    24   27   31   35   39   43   45   47   49   50   50
     22    25   28   32   36   40   44   46   48   50   50   50
     22    25   28   32   36   40   44   46   48   50   50   50
     23    26   29   33   37   41   45   47   49   50   50   50
     23    26   29   33   37   41   45   47   49   50   50   50
     24    27   30   34   38   42   46   48   50   50   50   50
     24    27   30   34   38   42   46   48   50   50   50   50
     25    28   31   35   39   43   47   49   50   50   50   50
     25    28   31   35   39   43   47   49   50   50   50   50
     26    29   32   36   40   44   48   50   50   50   50   50
     26    29   32   36   40   44   48   50   50   50   50   50
     27    30   33   37   41   45   49   50   50   50   50   50
     27    30   33   37   41   45   49   50   50   50   50   50
     28    31   34   38   42   46   50   50   50   50   50   50
     28    31   34   38   42   46   50   50   50   50   50   50
     29    32   35   39   43   47   50   50   50   50   50   50
     29    32   35   39   43   47   50   50   50   50   50   50
     30    33   36   40   44   48   50   50   50   50   50   50
     30    33   36   40   44   48   50   50   50   50   50   50
     31    34   37   41   45   49   50   50   50   50   50   50
     31    34   37   41   45   49   50   50   50   50   50   50
     32    35   38   42   46   50   50   50   50   50   50   50
     32    35   38   42   46   50   50   50   50   50   50   50
     33    36   39   43   47   50   50   50   50   50   50   50
     33    36   39   43   47   50   50   50   50   50   50   50
```

```
    34   37   40   44   48   50   50   50   50   50   50   50
    34   37   40   44   48   50   50   50   50   50   50   50
    35   38   41   45   49   50   50   50   50   50   50   50
    35   38   41   45   49   50   50   50   50   50   50   50
ba92.mpr:                   [Same]    UI Reform Apr. 1989
ba93.mpr:                   [Same]    Unemployment Insurance,
                            Regular Benefits IN-0210493
ba94.mpr:      43           [Rows]    1994 Federal Budget
     0    0    0    0    0    0    0    0    0    0    0    0
     0    0    0    0    0    0    0    0    0    0    0    0
     0    0    0    0    0    0    0    0   26   28   30   32
     0    0    0    0    0    0    0   24   26   28   30   32
     0    0    0    0    0    0   23   25   27   29   31   33
     0    0    0    0    0   21   23   25   27   29   31   33
     0    0    0    0   20   22   24   26   28   30   32   34
     0    0    0   18   20   22   24   26   28   30   32   34
     0    0   17   19   21   23   25   27   29   31   33   35
     0   15   17   19   21   23   25   27   29   31   33   35
    14   16   18   20   22   24   26   28   30   32   34   36
    14   16   18   20   22   24   26   28   30   32   34   36
    15   17   19   21   23   25   27   29   31   33   35   37
    15   17   19   21   23   25   27   29   31   33   35   37
    16   18   20   22   24   26   28   30   32   34   36   38
    16   18   20   22   24   26   28   30   32   34   36   38
    17   19   21   23   25   27   29   31   33   35   37   39
    17   19   21   23   25   27   29   31   33   35   37   39
    18   20   22   24   26   28   30   32   34   36   38   40
    18   20   22   24   26   28   30   32   34   36   38   40
    19   21   23   25   27   29   31   33   35   37   39   41
    19   21   23   25   27   29   31   33   35   37   39   41
    20   22   24   26   28   30   32   34   36   38   40   42
    20   22   24   26   28   30   32   34   36   38   40   42
    21   23   25   27   29   31   33   35   37   39   41   43
    21   23   25   27   29   31   33   35   37   39   41   43
    22   24   26   28   30   32   34   36   38   40   42   44
    22   24   26   28   30   32   34   36   38   40   42   44
    23   25   27   29   31   33   35   37   39   41   43   45
    23   25   27   29   31   33   35   37   39   41   43   45
    24   26   28   30   32   34   36   38   40   42   44   46
    25   27   29   31   33   35   37   39   41   43   45   47
    26   28   30   32   34   36   38   40   42   44   46   48
    27   29   31   33   35   37   39   41   43   45   47   49
    28   30   32   34   36   38   40   42   44   46   48   50
    29   31   33   35   37   39   41   43   45   47   49   50
    30   32   34   36   38   40   42   44   46   48   50   50
    31   33   35   37   39   41   43   45   47   49   50   50
    32   34   36   38   40   42   44   46   48   50   50   50
```

```
 33   35   37   39   41   43   45   47   49   50   50   50
 34   36   38   40   42   44   46   48   50   50   50   50
 35   37   39   41   43   45   47   49   51   50   50   50
 36   38   40   42   44   46   48   50   52   50   50   50
```
ba95.mpr: [Same]   1994 Federal Budget
ba96.mpr: [Same]   1994 Federal Budget
ba97.mpr: 43   [Rows]   EI Regular Benefits, Section III
```
  0    0    0    0    0    0    0    0    0    0    0    0
  0    0    0    0    0    0    0    0    0    0    0    0
  0    0    0    0    0    0    0    0   26   28   30   32
  0    0    0    0    0    0    0   24   26   28   30   32
  0    0    0    0    0    0   23   25   27   29   31   33
  0    0    0    0    0   21   23   25   27   29   31   33
  0    0    0    0   20   22   24   26   28   30   32   34
  0    0    0   18   20   22   24   26   28   30   32   34
  0    0   17   19   21   23   25   27   29   31   33   35
  0   15   17   19   21   23   25   27   29   31   33   35
 14   16   18   20   22   24   26   28   30   32   34   36
 14   16   18   20   22   24   26   28   30   32   34   36
 15   17   19   21   23   25   27   29   31   33   35   37
 15   17   19   21   23   25   27   29   31   33   35   37
 16   18   20   22   24   26   28   30   32   34   36   38
 16   18   20   22   24   26   28   30   32   34   36   38
 17   19   21   23   25   27   29   31   33   35   37   39
 17   19   21   23   25   27   29   31   33   35   37   39
 18   20   22   24   26   28   30   32   34   36   38   40
 18   20   22   24   26   28   30   32   34   36   38   40
 19   21   23   25   27   29   31   33   35   37   39   41
 19   21   23   25   27   29   31   33   35   37   39   41
 20   22   24   26   28   30   32   34   36   38   40   42
 20   22   24   26   28   30   32   34   36   38   40   42
 21   23   25   27   29   31   33   35   37   39   41   43
 21   23   25   27   29   31   33   35   37   39   41   43
 22   24   26   28   30   32   34   36   38   40   42   44
 22   24   26   28   30   32   34   36   38   40   42   44
 23   25   27   29   31   33   35   37   39   41   43   45
 23   25   27   29   31   33   35   37   39   41   43   45
 24   26   28   30   32   34   36   38   40   42   44   45
 25   27   29   31   33   35   37   39   41   43   45   45
 26   28   30   32   34   36   38   40   42   44   45   45
 27   29   31   33   35   37   39   41   43   45   45   45
 28   30   32   34   36   38   40   42   44   45   45   45
 29   31   33   35   37   39   41   43   45   45   45   45
 30   32   34   36   38   40   42   44   45   45   45   45
 31   33   35   37   39   41   43   45   45   45   45   45
 32   34   36   38   40   42   44   45   45   45   45   45
```

```
33   35   37   39   41   43   45   45   45   45   45   45
34   36   38   40   42   44   45   45   45   45   45   45
35   37   39   41   43   45   45   45   45   45   45   45
36   38   40   42   44   45   45   45   45   45   45   45
```
```
ba98.mpr:                    [Same]   EI Regular Benefits, Section
                                      III
ba99.mpr:                    [Same]   EI Regular Benefits, Section
                                      III
ba00.mpr:                    [Same]   EI Regular Benefits, Section
                                      III
ba01.mpr:                    [Same]   Employment Insurance Regular
                                      Benefits
ba02.mpr:                    [Same]   Employment Insurance Regular
                                      Benefits
ba03.mpr:                    [Same]   Employment Insurance Regular
                                      Benefits
ba04.mpr:                    [Same]   EI Act, 12.2 and Schedule 1
ba05.mpr:                    [Same]   EI Act, 12.2 and Schedule 1
ba06.mpr:                    [Same]   EI Act, 12.(2) and Schedule
                                      1
ba07.mpr:                    [Same]   Copied from ba06.mpr
ba08.mpr:                    [Same]   Copied from ba07.mpr
ba09.mpr:                    [Same]   Copied from ba08.mpr
ba10.mpr:                    [Same]   Copied from ba09.mpr
ba11.mpr:                    [Same]   Copied from ba10.mpr
ba12.mpr:                    [Same]   Copied from ba11.mpr
```

UIEXTMATWKS   Additional weeks for maternity - behavioural response (UI and EI)

DESCRIPTION

Users can modify this parameter to allow additional weeks of maternity benefits.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	User
ba92.mpr:	0	--	User
ba93.mpr:	0	--	User
ba94.mpr:	0	--	User
ba95.mpr:	0	--	User
ba96.mpr:	0	--	User
ba97.mpr:	0	--	User
ba98.mpr:	0	--	User
ba99.mpr:	0	--	User
ba00.mpr:	0	--	User
ba01.mpr:	0	--	User
ba02.mpr:	0	--	User
ba03.mpr:	0	--	User
ba04.mpr:	0	--	User
ba05.mpr:	0	--	User
ba06.mpr:	0	--	User
ba07.mpr:	0	--	Copied from ba06.mpr
ba08.mpr:	0	--	Copied from ba07.mpr
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

UIFLAG   UI/EI Activation flag (UI and EI)

DESCRIPTION

If UIFLAG is equal to 1, the Unemployment Insurance/Employment Insurance algorithm is run. Otherwise it is skipped.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Permanent Program
ba92.mpr:	1	--	Permanent Program
ba93.mpr:	1	--	Permanent Program
ba94.mpr:	1	--	Permanent Program
ba95.mpr:	1	--	Permanent Program
ba96.mpr:	1	--	Permanent Program
ba97.mpr:	1	--	Permanent Program
ba98.mpr:	1	--	Permanent Program
ba99.mpr:	1	--	Permanent Program
ba00.mpr:	1	--	Permanent Program
ba01.mpr:	1	--	Permanent Program
ba02.mpr:	1	--	Permanent Program
ba03.mpr:	1	--	Permanent Program
ba04.mpr:	1	--	Permanent Program
ba05.mpr:	1	--	Permanent Program
ba06.mpr:	1	--	Permanent Program
ba07.mpr:	1	--	Copied from ba06.mpr
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

UIFSHERMIN   Min. earnings to qualify for fish. benefits [unempl. rate] (EI only)

DESCRIPTION

This parameter represents the minimum earnings in the past 31 weeks which are required to qualify for fishing benefits. They depend on the local unemployment rate (ucuer).

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Source

```
 ba91.mpr:    9              [Rows]   Not in effect
         12        0   (0.0000)
         13        0   (0.0000)
         14        0   (0.0000)
         15        0   (0.0000)
         16        0   (0.0000)
         17        0   (0.0000)
         18        0   (0.0000)
         19        0   (0.0000)
         20        0   (0.0000)
 ba92.mpr:                  [Same]   Not in effect
 ba93.mpr:                  [Same]   Not in effect
 ba94.mpr:                  [Same]   Not in effect
 ba95.mpr:                  [Same]   Not in effect
 ba96.mpr:                  [Same]   Not in effect
 ba97.mpr:    9              [Rows]   EI Fishing Regulations
                             Schedule
          0     4200 (-33.3333)
          6     4000 (-200.0000)
          7     3800 (-200.0000)
          8     3600 (-200.0000)
          9     3400 (-200.0000)
         10     3200 (-300.0000)
         11     2900 (-200.0000)
         12     2700 (-200.0000)
         13     2500 (-200.0000)
```

```
ba98.mpr:                    [Same]   EI Fishing Regulations
                                      Schedule
ba99.mpr:                    [Same]   EI Fishing Regulations
                                      Schedule
ba00.mpr:                    [Same]   Employment Insurance and
                                      fishing, Section II
ba01.mpr:                    [Same]   Employment Insurance and
                                      Fishing
ba02.mpr:                    [Same]   Employment Insurance and
                                      Fishing
ba03.mpr:                    [Same]   Employment Insurance and
                                      Fishing
ba04.mpr:                    [Same]   Employment Insurance
                                      (Fishing) Regulations, 17
ba05.mpr:                    [Same]   Employment Insurance
                                      (Fishing) Regulations, Schedule
ba06.mpr:                    [Same]   Employment Insurance
                                      (Fishing) Regulations, Schedule
ba07.mpr:                    [Same]   Grown from ba06.mpr using
                                      NONE=1.0000
ba08.mpr:                    [Same]   Grown from ba07.mpr using
                                      NONE=1.0000
ba09.mpr:                    [Same]   Grown from ba08.mpr using
                                      NONE=1.0000
ba10.mpr:                    [Same]   Grown from ba09.mpr using
                                      NONE=1.0000
ba11.mpr:                    [Same]   Grown from ba10.mpr using
                                      NONE=1.0000
ba12.mpr:                    [Same]   Grown from ba11.mpr using
                                      NONE=1.0000
```

UIFSHMINWK   Minimum weeks to qualify for fishing benefits (UI only)

DESCRIPTION

This parameter represents the minimum weeks of insurable employment in the qualifying
period that are required for eligibility for UI fishing benefits. At present, the standard
algorithm does not subject fishing claims to an eligibility test.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	U.I. ACT
ba92.mpr:	0	--	U.I. ACT
ba93.mpr:	0	--	U.I. ACT (seasonal fishing qualification not modelled)
ba94.mpr:	0	--	U.I. ACT (seasonal fishing qualification not modelled)
ba95.mpr:	0	--	U.I. ACT (seasonal fishing qualification not modelled)
ba96.mpr:	0	--	Source: U.I. ACT (seasonal fishing qualification not modelled)
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	0	--	Not in effect
ba07.mpr:	0	--	Copied from ba06.mpr
ba08.mpr:	0	--	Copied from ba07.mpr
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

UILFERATE Benefit rate for labour force extended phase (UI only)

DESCRIPTION

Benefit rate as a proportion of weekly insurable earnings. This parameter is not used if the flag UIEFFFLAG is set to 0.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.60000	--	U.I. ACT
ba92.mpr:	0.60000	0.0%	U.I. ACT
ba93.mpr:	0.60000	0.0%	Part of pre-reform program
ba94.mpr:	0.60000	0.0%	Part of pre-reform program
ba95.mpr:	0.60000	0.0%	Part of pre-reform program
ba96.mpr:	0.60000	0.0%	Part of pre-reform program
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr

```
ba09.mpr:    0.00000        --    Copied from ba08.mpr
ba10.mpr:    0.00000        --    Copied from ba09.mpr
ba11.mpr:    0.00000        --    Copied from ba10.mpr
ba12.mpr:    0.00000        --    Copied from ba11.mpr
```

UIMATHRMIN   Minimum hours to qualify for maternity benefits (EI only)

DESCRIPTION

This parameter represents the minimum hours of employment in the qualifying periods that are required for eligibility for EI maternity benefits.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997)

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	700	--	Maternity, parental and sickness, p.7
ba98.mpr:	700	--	Maternity, Parental and Sickness, p.7
ba99.mpr:	700	--	Maternity, Parental and Sickness, p.7

```
ba00.mpr:    700           --    Maternity, Parental and
                   Sickness Benefits
ba01.mpr:    600           --    Federal Budget Plan 2000 -
                   page 137
ba02.mpr:    600           --    Maternity, Parental and
                   Sickness Benefits
ba03.mpr:    600           --    Maternity, Parental and
                   Sickness Benefits
ba04.mpr:    600           --    Employment Insurance
                   Regulations, 93.1.b
ba05.mpr:    600           --    Employment Insurance
                   Regulations, 93.1.b
ba06.mpr:    600           --    Employment Insurance
                   Regulations, 93.1.b
ba07.mpr:    600           --    Copied from ba06.mpr
ba08.mpr:    600           --    Copied from ba07.mpr
ba09.mpr:    600           --    Copied from ba08.mpr
ba10.mpr:    600           --    Copied from ba09.mpr
ba11.mpr:    600           --    Copied from ba10.mpr
ba12.mpr:    600           --    Copied from ba11.mpr
```

UIMATMINWK Minimum weeks to qualify for maternity benefits (UI only)

DESCRIPTION

This parameter represents the minimum weeks of insurable employment in the qualifying period that are required for eligibility for UI maternity benefits.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	20	--	U.I. ACT
ba92.mpr:	20	--	U.I. ACT
ba93.mpr:	20	--	Unemployment Insurance, Special Benefits IN-0181093
ba94.mpr:	20	--	Unemployment Insurance, Special Benefits IN-0181093
ba95.mpr:	20	--	Unemployment Insurance, Special Benefits IN-0181093
ba96.mpr:	20	--	Unemployment Insurance, Special Benefits IN-0181093
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	0	--	Not in effect
ba07.mpr:	0	--	Copied from ba06.mpr
ba08.mpr:	0	--	Copied from ba07.mpr
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

UIMAXDUR   Maximum duration of a UI claim (UI and EI)

DESCRIPTION

The maximum weeks of benefits payable on a given claim (all phases combined).

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    50              --     U.I. ACT
ba92.mpr:    50              --     U.I. ACT
ba93.mpr:    50              --     Unemployment Insurance
                Benefits IN-0780493
ba94.mpr:    50              --     Unemployment Insurance
                Benefits IN-0780493
ba95.mpr:    50              --     Unemployment Insurance
                Benefits IN-0780493
ba96.mpr:    50              --     Unemployment Insurance
                Benefits IN-0780493
ba97.mpr:    45              --      EI Regular Benefits,
                Section III
ba98.mpr:    45              --      EI Regular Benefits,
                Section III
ba99.mpr:    45              --      EI Regular Benefits,
                Section III
ba00.mpr:    45              --     EI Regular Benefits, Section
                III
ba01.mpr:    45              --     Employment Insurance Regular
                Benefits
ba02.mpr:    45              --     Employment Insurance Regular
                Benefits
ba03.mpr:    45              --     Employment Insurance Regular
                Benefits
ba04.mpr:    45              --     EI Act, 12.2
ba05.mpr:    45              --     EI Act, 12.2
ba06.mpr:    45              --     EI Act, 12.(2)
ba07.mpr:    45              --     Copied from ba06.mpr
ba08.mpr:    45              --     Copied from ba07.mpr
ba09.mpr:    45              --     Copied from ba08.mpr
ba10.mpr:    45              --     Copied from ba09.mpr
```

```
ba11.mpr:     45              --    Copied from ba10.mpr
ba12.mpr:     45              --    Copied from ba11.mpr
```

UIMAXFSHWKS   Maximum number of weeks - fishing (UI and EI)

DESCRIPTION

The operational maximum weeks of entitlement to fishing benefits. However, benefits are
paid to self-employed fishermen only from November 1st to May 15th.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    50               --    As of U.I. Reform regular &
                               year round fishing benefits are
                               available in addition to seasonal
                               fishing benefits
 ba92.mpr:    50               --    As of U.I. Reform regular &
                               year round fishing benefits are
                               available in addition to seasonal
                               fishing benefits
 ba93.mpr:    50               --    As of U.I. Reform regular &
                               year round fishing benefits are
                               available in addition to seasonal
                               fishing benefits
 ba94.mpr:    50               --    As of U.I. Reform regular &
                               year round fishing benefits are
                               available in addition to seasonal
                               fishing benefits
```

```
ba95.mpr:     50            --     As of U.I. Reform regular &
                            year round fishing benefits are
                            available in addition to seasonal
                            fishing benefits
ba96.mpr:     50            --     As of U.I. Reform regular &
                            year round fishing benefits are
                            available in addition to seasonal
                            fishing benefits
ba97.mpr:     26            --     EI Fishing Regulations 12
ba98.mpr:     26            --     EI Fishing Regulations 12
ba99.mpr:     26            --     EI Fishing Regulations 12
ba00.mpr:     26            --     Employment Insurance and
                            fishing, Section I
ba01.mpr:     26            --     Employment Insurance and
                            Fishing
ba02.mpr:     26            --     Employment Insurance and
                            Fishing
ba03.mpr:     26            --     Employment Insurance and
                            Fishing
ba04.mpr:     26            --     Employment Insurance
                            (Fishing) Regulations, 8.12
ba05.mpr:     26            --     Employment Insurance
                            (Fishing) Regulations, 8.12
ba06.mpr:     26            --     Employment Insurance
                            (Fishing) Regulations, 8.(12)
ba07.mpr:     26            --     Copied from ba06.mpr
ba08.mpr:     26            --     Copied from ba07.mpr
ba09.mpr:     26            --     Copied from ba08.mpr
ba10.mpr:     26            --     Copied from ba09.mpr
ba11.mpr:     26            --     Copied from ba10.mpr
ba12.mpr:     26            --     Copied from ba11.mpr
```

UIMAXMATWKS   Maximum number of weeks - maternity (UI and EI)

DESCRIPTION

The maximum weeks of entitlement to maternity benefits. When a person also receives
parental benefits (ucgotpa = 1), then UIMAXPARWKS is also added to the maximum. When
a person also receives regular benefits, the claim modeled may be changed to regular claims.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 15   --   Unemployment Insurance,
                                    Special Benefits
 ba92.mpr: 15   --   Unemployment Insurance,
                                    Special Benefits
 ba93.mpr: 15   --   Unemployment Insurance,
                                    Special Benefits IN-0180193
 ba94.mpr: 15   --   Unemployment Insurance,
                                    Special Benefits IN-0180193
 ba95.mpr: 15   --   Unemployment Insurance,
                                    Special Benefits IN-0180193
 ba96.mpr: 15   --   Unemployment Insurance,
                                    Special Benefits IN-0180193
 ba97.mpr: 15   --   EI act. 12.3.a
 ba98.mpr: 15   --   EI act. 12.3.a
 ba99.mpr: 15   --   EI Act 12.3.a
 ba00.mpr: 15   --   Maternity, Parental and
                                    Sickness Benefits
 ba01.mpr: 15   --   EI Act, 12.3
 ba02.mpr: 15   --   EI Act, 12.3
 ba03.mpr: 15   --   EI Act, 12.3
 ba04.mpr: 15   --   EI Act, 12.3
 ba05.mpr: 15   --   EI Act, 12.3
 ba06.mpr: 15   --   EI Act, 12.(3)(a)
 ba07.mpr: 15   --   Copied from ba06.mpr
 ba08.mpr: 15   --   Copied from ba07.mpr
 ba09.mpr: 15   --   Copied from ba08.mpr
 ba10.mpr: 15   --   Copied from ba09.mpr
 ba11.mpr: 15   --   Copied from ba10.mpr
 ba12.mpr: 15   --   Copied from ba11.mpr

DESCRIPTION

The maximum weeks of entitlement to parental benefits. However, parental claims may be changed to regular claims.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	10	--	UI Legislation
ba92.mpr:	10	--	UI Legislation
ba93.mpr:	10	--	UI Legislation
ba94.mpr:	10	--	UI Legislation
ba95.mpr:	10	--	UI Legislation
ba96.mpr:	10	--	UI Legislation
ba97.mpr:	10	--	UI Legislation
ba98.mpr:	10	--	UI Legislation
ba99.mpr:	10	--	UI Legislation
ba00.mpr:	10	--	Maternity, Parental and Sickness Benefits
ba01.mpr:	35	--	Federal Budget 2000, p.137
ba02.mpr:	35	--	Maternity, Parental and Sickness Benefits
ba03.mpr:	35	--	EI Act, 12.3
ba04.mpr:	35	--	EI Act, 12.3
ba05.mpr:	35	--	EI Act, 12.3
ba06.mpr:	35	--	EI Act, 12.(3)(b)
ba07.mpr:	35	--	Copied from ba06.mpr

```
 ba08.mpr:    35              --     Copied from ba07.mpr
 ba09.mpr:    35              --     Copied from ba08.mpr
 ba10.mpr:    35              --     Copied from ba09.mpr
 ba11.mpr:    35              --     Copied from ba10.mpr
 ba12.mpr:    35              --     Copied from ba11.mpr
```

UIMAXSICWKS Maximum number of weeks - sickness (UI and EI)

DESCRIPTION

The maximum weeks of entitlement to sickness benefits. However, sickness claims may be changed to regular claims.

This parameters applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	15	--	U.I. ACT
ba92.mpr:	15	--	U.I. ACT
ba93.mpr:	15	--	Unemployment Insurance Benefits IN-0780493
ba94.mpr:	15	--	Unemployment Insurance Benefits IN-0780493
ba95.mpr:	15	--	Unemployment Insurance Benefits IN-0780493
ba96.mpr:	15	--	Unemployment Insurance Benefits IN-0780493
ba97.mpr:	15	--	EI Act 12.3.c
ba98.mpr:	15	--	EI Act
ba99.mpr:	15	--	EI Act

```
ba00.mpr:      15              --      Maternity, Parental and
                            Sickness Benefits
ba01.mpr:      15              --      EI Act, 12.3
ba02.mpr:      15              --      EI Act, 12.3
ba03.mpr:      15              --      EI Act, 12.3
ba04.mpr:      15              --      EI Act, 12.3
ba05.mpr:      15              --      EI Act, 12.3
ba06.mpr:      15              --      EI Act, 12.(3)(c)
ba07.mpr:      15              --      Copied from ba06.mpr
ba08.mpr:      15              --      Copied from ba07.mpr
ba09.mpr:      15              --      Copied from ba08.mpr
ba10.mpr:      15              --      Copied from ba09.mpr
ba11.mpr:      15              --      Copied from ba10.mpr
ba12.mpr:      15              --      Copied from ba11.mpr
```

UIMINPCT Exemption limit (percent of maximum insurable earnings) (UI only)

DESCRIPTION

Determines the level of earnings below which UI contributions are not payable. If average weekly earnings are less than UIMINPCT * UIERNMAX, no UI contributions are made.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function   **Description**

txinet   Compute net income

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0.20000          --      APPENDIX IV UI Act and
                            Regulations: Insurable and Excepted
                            Employment (April 1981) Sec 13. (1)
```

```
ba92.mpr:     0.20000      0.0%   Employers' Guide to Payroll
                                  Deductions, 1992
ba93.mpr:     0.20000      0.0%   Employer's Guide to Payroll
                                  Deductions, 1993-1997
ba94.mpr:     0.20000      0.0%   Human Resources and Labour
                                  Canada
ba95.mpr:     0.20000      0.0%   Human Resources Development
ba96.mpr:     0.20000      0.0%   Human Resources Development
ba97.mpr:     0.00000       --    Not in effect
ba98.mpr:     0.00000       --    Not in effect
ba99.mpr:     0.00000       --    Not in effect
ba00.mpr:     0.00000       --    Not in effect
ba01.mpr:     0.00000       --    Not in effect
ba02.mpr:     0.00000       --    Not in effect
ba03.mpr:     0.00000       --    Not in effect
ba04.mpr:     0.00000       --    Not in effect
ba05.mpr:     0.00000       --    Not in effect
ba06.mpr:     0.00000       --    Not in effect
ba07.mpr:     0.00000       --    Copied from ba06.mpr
ba08.mpr:     0.00000       --    Copied from ba07.mpr
ba09.mpr:     0.00000       --    Copied from ba08.mpr
ba10.mpr:     0.00000       --    Copied from ba09.mpr
ba11.mpr:     0.00000       --    Copied from ba10.mpr
ba12.mpr:     0.00000       --    Copied from ba11.mpr
```

UINEREHRMIN Minimum hours to qualify for new entrant or re-entrant (EI only)

DESCRIPTION

This parameter represents the minimum hours of employment in the qualifying period needed for a new entrant or re-entrant (ucnere) to be eligible for EI. The new entrant/re-entrant qualification test is only applied when UIEINEREFLG is set to 1. Otherwise the regular test, UIREGHRMIN, is used.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	910	--	EI Act, 7.3.b
ba98.mpr:	910	--	EI Act, 7.3.b
ba99.mpr:	910	--	EI Act, 7.3.b
ba00.mpr:	910	--	EI Act, 7.3.b
ba01.mpr:	910	--	EI Act, 7.3
ba02.mpr:	910	--	EI Act, 7.3.b
ba03.mpr:	910	--	EI Act, 7.3.b
ba04.mpr:	910	--	EI Act, 7.3.b
ba05.mpr:	910	--	EI Act, 7.3.b
ba06.mpr:	910	--	EI Act, 7.(3)(b)
ba07.mpr:	910	--	Copied from ba06.mpr
ba08.mpr:	910	--	Copied from ba07.mpr
ba09.mpr:	910	--	Copied from ba08.mpr
ba10.mpr:	910	--	Copied from ba09.mpr
ba11.mpr:	910	--	Copied from ba10.mpr
ba12.mpr:	910	--	Copied from ba11.mpr

UIOTHBNFCT   UI other benefits per week adjustment factor (EI and EI)

DESCRIPTION

This parameter allows the user to increase the dollar amount of other benefits for all
recipients of other benefits by up to twice the actual amount. Other types of benefits will

include everything not included in regular, sickness, maternity, parental, fishing or training. The list of other benefits included will vary depending on the year of the program. But they may include such items as job creation benefits, work sharing benefits, and self-employed assistance.

The actual other benefit (ucothbr) is multiplied by the factor UIOTHBNFCT plus one(1). For example, setting UIOTHWKFCT to one will result in the amount of other benefits to be multiplied by 2; a factor of .5 would result in benefits being multiplied by 1.5.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	User Supplied
ba92.mpr:	0.00000	--	User Supplied
ba93.mpr:	0.00000	--	User Supplied
ba94.mpr:	0.00000	--	User Supplied
ba95.mpr:	0.00000	--	User Supplied
ba96.mpr:	0.00000	--	User Supplied
ba97.mpr:	0.00000	--	User Supplied
ba98.mpr:	0.00000	--	User Supplied
ba99.mpr:	0.00000	--	User Supplied
ba00.mpr:	0.00000	--	User Supplied
ba01.mpr:	0.00000	--	User Supplied
ba02.mpr:	0.00000	--	User Supplied
ba03.mpr:	0.00000	--	User Supplied
ba04.mpr:	0.00000	--	User Supplied
ba05.mpr:	0.00000	--	User Supplied
ba06.mpr:	0.00000	--	User Supplied
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr

```
ba10.mpr:     0.00000        --     Copied from ba09.mpr
ba11.mpr:     0.00000        --     Copied from ba10.mpr
ba12.mpr:     0.00000        --     Copied from ba11.mpr
```

UIOTHWKFCT UI other benefits weeks adjustment factor (UI and EI)

DESCRIPTION

This parameter allows the user to increase the claim duration of other benefits for all recipients of other benefits by up to twice the actual number of weeks on other benefits. Other types of benefits will include everything not included in regular, sickness, maternity, parental, fishing or training. The list of other benefits included will vary depending on the year of the program. But they may include such items as job creation benefits, work sharing benefits, and self-employed assistance.

The actual other benefit weeks (ucothwk) are multiplied by the factor UIOTHWKFCT plus one (1). For example, setting UIOTHWKFCT to one will result in the number of weeks of other benefits to be multiplied by 2; a factor of .5 would result in weeks being multiplied by 1.5.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:     0.00000        --     User Supplied
ba92.mpr:     0.00000        --     User Supplied
ba93.mpr:     0.00000        --     User Supplied
ba94.mpr:     0.00000        --     User Supplied
ba95.mpr:     0.00000        --     User Supplied
ba96.mpr:     0.00000        --     User Supplied
```

```
ba97.mpr:    0.00000        --    User Supplied
ba98.mpr:    0.00000        --    User Supplied
ba99.mpr:    0.00000        --    User Supplied
ba00.mpr:    0.00000        --    User Supplied
ba01.mpr:    0.00000        --    User Supplied
ba02.mpr:    0.00000        --    User Supplied
ba03.mpr:    0.00000        --    User Supplied
ba04.mpr:    0.00000        --    User Supplied
ba05.mpr:    0.00000        --    User Supplied
ba06.mpr:    0.00000        --    User Supplied
ba07.mpr:    0.00000        --    Copied from ba06.mpr
ba08.mpr:    0.00000        --    Copied from ba07.mpr
ba09.mpr:    0.00000        --    Copied from ba08.mpr
ba10.mpr:    0.00000        --    Copied from ba09.mpr
ba11.mpr:    0.00000        --    Copied from ba10.mpr
ba12.mpr:    0.00000        --    Copied from ba11.mpr
```

UIPF — UI contribution rate on earnings (UI and EI)

DESCRIPTION

The proportion of UI insurable earnings payable as UI contributions.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function   **Description**

txinet   Compute net income

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.02525        --    Federal Budget February,
                     1991, p. 93
```

```
ba92.mpr:     0.03000      18.8%   Employers' Guide to Payroll
                                   Deductions, 1992
ba93.mpr:     0.03000       0.0%   Employer's Guide to Payroll
                                   Deductions, 1993-1997
ba94.mpr:     0.03070       2.3%   Human Resources and Labour
                                   Canada
ba95.mpr:     0.03000      -2.3%   Human Resources Development
ba96.mpr:     0.02950      -1.7%   Human Resources Development
ba97.mpr:     0.02900      -1.7%   Human Resources Development
                                   Canada
ba98.mpr:     0.02700      -6.9%   Revenue Canada Payroll
                                   Deduction Tables, 1998
ba99.mpr:     0.02550      -5.6%   Revenue Canada Payroll
                                   Deduction Tables, January 1, 1999
ba00.mpr:     0.02400      -5.9%   Revenue Canada Payroll
                                   Deduction Tables, January 1, 2000
ba01.mpr:     0.02250      -6.2%   HRDC Sept 28 news release
ba02.mpr:     0.02200      -2.2%   Payroll Deductions Formulas
                                   2002 - T4127
ba03.mpr:     0.02100      -4.5%   Department of Finance News
                                   Release - Nov 28/02
ba04.mpr:     0.01980      -5.7%   Payroll Deductions Formulas
                                   2004 - T4127
ba05.mpr:     0.01950      -1.5%   Payroll Deductions Formulas
                                   2005 - T4127
ba06.mpr:     0.01870      -4.1%   CRA News Release 2005- 075
ba07.mpr:     0.01800      -3.7%   CRA T4127- Effective January
                                   1 2007
ba08.mpr:     0.01800       0.0%   Copied from ba07.mpr
ba09.mpr:     0.01800       0.0%   Copied from ba08.mpr
ba10.mpr:     0.01800       0.0%   Copied from ba09.mpr
ba11.mpr:     0.01800       0.0%   Copied from ba10.mpr
ba12.mpr:     0.01800       0.0%   Copied from ba11.mpr
```

UIREGHRMIN   Min. hours to qualify for reg. benefits [unempl. rate] (EI only)

DESCRIPTION

This parameter represents the minimum hours of employment in the qualifying periods that are required for eligibility for EI regular benefits.   The number of hours depend on the regional unemployment rate.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Source

```
 ba91.mpr:    9           [Rows]   Not in effect
         12       0   (0.0000)
         13       0   (0.0000)
         14       0   (0.0000)
         15       0   (0.0000)
         16       0   (0.0000)
         17       0   (0.0000)
         18       0   (0.0000)
         19       0   (0.0000)
         20       0   (0.0000)
 ba92.mpr:             [Same]   Not in effect
 ba93.mpr:             [Same]   Not in effect
 ba94.mpr:             [Same]   Not in effect
 ba95.mpr:             [Same]   Not in effect
 ba96.mpr:             [Same]   Not in effect
 ba97.mpr:    9           [Rows]   EI act, 7.2
          0     700  (-5.8333)
          6     665 (-35.0000)
          7     630 (-35.0000)
          8     595 (-35.0000)
          9     560 (-35.0000)
         10     525 (-35.0000)
         11     490 (-35.0000)
         12     455 (-35.0000)
         13     420 (-35.0000)
 ba98.mpr:             [Same]   EI act, 7.2
 ba99.mpr:             [Same]   EI Act, 7.2
 ba00.mpr:             [Same]   Employment Insurance,
                       Section II
 ba01.mpr:             [Same]   EI Act, 7.2
 ba02.mpr:             [Same]   EI Act, 7.2
```

```
ba03.mpr:                    [Same]   EI Act, 7.2
ba04.mpr:                    [Same]   EI Act, 7.2
ba05.mpr:                    [Same]   EI Act, 7.2
ba06.mpr:                    [Same]   EI Act, 7.(2)
ba07.mpr:                    [Same]   Copied from ba06.mpr
ba08.mpr:                    [Same]   Copied from ba07.mpr
ba09.mpr:                    [Same]   Copied from ba08.mpr
ba10.mpr:                    [Same]   Copied from ba09.mpr
ba11.mpr:                    [Same]   Copied from ba10.mpr
ba12.mpr:                    [Same]   Copied from ba11.mpr
```

UIREGMINWK   Minimum weeks to qualify for regular benefits (UI only)

DESCRIPTION

This parameter represents the minimum weeks of insurable employment in the qualifying period that are required for eligibility for UI regular benefits.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	10	--	U.I. ACT
ba92.mpr:	10	--	U.I. ACT
ba93.mpr:	10	--	U.I. Reform, 1989
ba94.mpr:	12	--	1994 Federal Budget
ba95.mpr:	12	--	1994 Federal Budget
ba96.mpr:	12	--	1994 Federal Budget
ba97.mpr:	0	--	Not in effect

```
ba98.mpr:     0              --     Not in effect
ba99.mpr:     0              --     Not in effect
ba00.mpr:     0              --     Not in effect
ba01.mpr:     0              --     Not in effect
ba02.mpr:     0              --     Not in effect
ba03.mpr:     0              --     Not in effect
ba04.mpr:     0              --     Not in effect
ba05.mpr:     0              --     Not in effect
ba06.mpr:     0              --     Not in effect
ba07.mpr:     0              --     Copied from ba06.mpr
ba08.mpr:     0              --     Copied from ba07.mpr
ba09.mpr:     0              --     Copied from ba08.mpr
ba10.mpr:     0              --     Copied from ba09.mpr
ba11.mpr:     0              --     Copied from ba10.mpr
ba12.mpr:     0              --     Copied from ba11.mpr
```

UIREGWKFCT   UI regular benefit weeks adjustment factor (UI and EI)

DESCRIPTION

This parameter allows the user to increase the claim duration of regular benefits up to the maximum number of eligible weeks. UIREGWKFCT is the proportion of the unused weeks (maximum weeks eligible - actual weeks claimed) that an individual's claim will be extended by. For example, setting UIREGWKFCT to one will set the claim length to the maximum number of eligible weeks.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	User supplied
ba92.mpr:	0.00000	--	User supplied

```
ba93.mpr:     0.00000      --    User supplied
ba94.mpr:     0.00000      --    User supplied
ba95.mpr:     0.00000      --    User supplied
ba96.mpr:     0.00000      --    User supplied
ba97.mpr:     0.00000      --    User Supplied
ba98.mpr:     0.00000      --    User Supplied
ba99.mpr:     0.00000      --    User Supplied
ba00.mpr:     0.00000      --    User Supplied
ba01.mpr:     0.00000      --    User Supplied
ba02.mpr:     0.00000      --    User Supplied
ba03.mpr:     0.00000      --    User Supplied
ba04.mpr:     0.00000      --    User Supplied
ba05.mpr:     0.00000      --    User Supplied
ba06.mpr:     0.00000      --    User Supplied
ba07.mpr:     0.00000      --    Copied from ba06.mpr
ba08.mpr:     0.00000      --    Copied from ba07.mpr
ba09.mpr:     0.00000      --    Copied from ba08.mpr
ba10.mpr:     0.00000      --    Copied from ba09.mpr
ba11.mpr:     0.00000      --    Copied from ba10.mpr
ba12.mpr:     0.00000      --    Copied from ba11.mpr
```

UIRGERATE Benefit rate for regional extended phase (UI only)

DESCRIPTION

Benefit rate as a proportion of weekly insurable earnings. This parameter is not used if the
flag UIEFFFLAG is set to 0.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform
implemented in 1997).

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.60000	--	U.I. ACT
ba92.mpr:	0.60000	0.0%	U.I. ACT
ba93.mpr:	0.60000	0.0%	Part of pre-reform program
ba94.mpr:	0.60000	0.0%	Part of pre-reform program
ba95.mpr:	0.60000	0.0%	Part of pre-reform program
ba96.mpr:	0.60000	0.0%	Part of pre-reform program
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

UISICHRMIN Minimum hours to qualify for sickness benefits (EI only)

DESCRIPTION

This parameter represents the minimum hours of employment in the qualifying periods that are required for eligibility for EI sickness benefits.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	700	--	Maternity, parental and sickness, p.7
ba98.mpr:	700	--	Maternity, Parental and Sickness, p.7
ba99.mpr:	700	--	Maternity, Parental and Sickness, p.7
ba00.mpr:	700	--	Maternity, Parental and Sickness Benefits
ba01.mpr:	600	--	Federal Budget Plan 2000 - page 137
ba02.mpr:	600	--	Maternity, Parental and Sickness Benefits
ba03.mpr:	600	--	Maternity, Parental and Sickness Benefits
ba04.mpr:	600	--	Employment Insurance Regulations, 93.1.b
ba05.mpr:	600	--	Employment Insurance Regulations, 93.1.b
ba06.mpr:	600	--	Employment Insurance Regulations, 93.1.b
ba07.mpr:	600	--	Copied from ba06.mpr
ba08.mpr:	600	--	Copied from ba07.mpr
ba09.mpr:	600	--	Copied from ba08.mpr
ba10.mpr:	600	--	Copied from ba09.mpr
ba11.mpr:	600	--	Copied from ba10.mpr

```
ba12.mpr:    600           --    Copied from ba11.mpr
```

UISICMINWK   Minimum weeks to qualify for sickness benefits (UI only)

DESCRIPTION

This parameter represents the minimum weeks of insurable employment in the qualifying period that are required for eligibility for UI sickness benefits.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	20	--	U.I. ACT
ba92.mpr:	20	--	U.I. ACT
ba93.mpr:	20	--	Unemployment Insurance, Special Benefits IN-0181093
ba94.mpr:	20	--	Unemployment Insurance, Special Benefits IN-0181093
ba95.mpr:	20	--	Unemployment Insurance, Special Benefits IN-0181093
ba96.mpr:	20	--	Unemployment Insurance, Special Benefits IN-0181093
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect

```
 ba03.mpr:    0              --    Not in effect
 ba04.mpr:    0              --    Not in effect
 ba05.mpr:    0              --    Not in effect
 ba06.mpr:    0              --    Not in effect
 ba07.mpr:    0              --    Copied from ba06.mpr
 ba08.mpr:    0              --    Copied from ba07.mpr
 ba09.mpr:    0              --    Copied from ba08.mpr
 ba10.mpr:    0              --    Copied from ba09.mpr
 ba11.mpr:    0              --    Copied from ba10.mpr
 ba12.mpr:    0              --    Copied from ba11.mpr
```

UITARGET   UI/EI target for the number of cases (UI and EI)

DESCRIPTION

Users can increase or decrease the number of Unemployment/Employment Insurance (UI) by increasing or decreasing UITARGET.

Interval between 0.5 and 0.95 allows for a maximum increase of 75% in the number of UI recipients. Interval between 0.05 and 0.5 allows for a maximum decrease of 75% in the number of UI recipients. Individuals are selected and get UI history when iduirank/1000 is lower than UITARGET. Maximum variation may vary by province.

See iduipred, iduirank.

For more information on using this facility, see the *User's Guide* under Miscellaneous Facilities.

CROSS REFERENCE

Function	Description
cceopt	Multiple calls of tax/transfer calculator
txinet	Compute net income
ui	Compute UI benefits

VALUES

```
 ba91.mpr:    10           [Rows]    SPSD/M Development Team
     0.77100
     0.52600
     0.70801
     0.65801
     0.76901
     0.93301
     0.96602
     0.71992
     0.87900
     0.93699
 ba92.mpr:    10           [Rows]    SPSD/M Development Team
     0.77100         0.0%
     0.53301         1.3%
     0.72300         2.1%
     0.67600         2.7%
     0.74727        -2.8%
     0.87793        -5.9%
     0.94900        -1.8%
     0.75234         4.5%
     0.92578         5.3%
     0.93008        -0.7%
 ba93.mpr:    10           [Rows]    SPSD/M Development Team
     0.68801       -10.8%
     0.53887         1.1%
     0.65100       -10.0%
     0.62227        -7.9%
     0.68408        -8.5%
     0.79092        -9.9%
     0.82002       -13.6%
     0.70205        -6.7%
     0.82578       -10.8%
     0.82100       -11.7%
 ba94.mpr:    10           [Rows]    SPSD/M Development Team
     0.60200       -12.5%
     0.51250        -4.9%
     0.63301        -2.8%
     0.60100        -3.4%
     0.62519        -8.6%
     0.69199       -12.5%
```

```
        0.72773        -11.3%
        0.59453        -15.3%
        0.71699        -13.2%
        0.73828        -10.1%
ba95.mpr:      10              [Rows]    SPSD/M Development Team
        0.53613        -10.9%
        0.50625         -1.2%
        0.60938         -3.7%
        0.57600         -4.2%
        0.60400         -3.4%
        0.63613         -8.1%
        0.69707         -4.2%
        0.50898        -14.4%
        0.71914          0.3%
        0.70273         -4.8%
ba96.mpr:      10              [Rows]    SPSD/M Development Team
        0.52100         -2.8%
        0.47813         -5.6%
        0.55039         -9.7%
        0.56199         -2.4%
        0.56504         -6.5%
        0.57100        -10.2%
        0.65156         -6.5%
        0.46387         -8.9%
        0.64687        -10.0%
        0.62700        -10.8%
ba97.mpr:      10              [Rows]    SPSD/M Development Team
        0.51367         -1.4%
        0.45293         -5.3%
        0.48699        -11.5%
        0.48672        -13.4%
        0.51816         -8.3%
        0.51816         -9.3%
        0.57656        -11.5%
        0.39375        -15.1%
        0.51133        -21.0%
        0.56133        -10.5%
ba98.mpr:      10              [Rows]    SPSD/M Development Team
        0.50908         -0.9%
        0.45200         -0.2%
        0.48408         -0.6%
        0.47300         -2.8%
        0.51592         -0.4%
        0.48496         -6.4%
        0.56504         -2.0%
        0.41367          5.1%
        0.50400         -1.4%
```

```
      0.55801        -0.6%
ba99.mpr:     10            [Rows]    SPSD/M Development Team
      0.54092         6.3%
      0.45996         1.8%
      0.48633         0.5%
      0.48099         1.7%
      0.48008        -6.9%
      0.43700        -9.9%
      0.56133        -0.7%
      0.43867         6.0%
      0.56602        12.3%
      0.53516        -4.1%
ba00.mpr:     10            [Rows]    SPSD/M Development Team
      0.53613        -0.9%
      0.45801        -0.4%
      0.51328         5.5%
      0.47300        -1.7%
      0.47793        -0.4%
      0.41200        -5.7%
      0.56133         0.0%
      0.41914        -4.5%
      0.46699       -17.5%
      0.48203        -9.9%
ba01.mpr:     10            [Rows]    SPSD/M Development Team
      0.54600         1.8%
      0.46484         1.5%
      0.50508        -1.6%
      0.46699        -1.3%
      0.48867         2.2%
      0.45234         9.8%
      0.54727        -2.5%
      0.40996        -2.2%
      0.43184        -7.5%
      0.51797         7.5%
ba02.mpr:     10            [Rows]    SPSD/M Development Team
      0.54375        -0.4%
      0.50200         8.0%
      0.50801         0.6%
      0.46699         0.0%
      0.50996         4.4%
      0.48184         6.5%
      0.58301         6.5%
      0.43184         5.3%
      0.47227         9.4%
      0.52227         0.8%
ba03.mpr:     10            [Rows]    SPSD/M Development Team
      0.52900        -2.7%
```

```
        0.48496       -3.4%
        0.50801        0.0%
        0.45908       -1.7%
        0.48867       -4.2%
        0.48184        0.0%
        0.56133       -3.7%
        0.45100        4.4%
        0.47602        0.8%
        0.51797       -0.8%
   ba04.mpr:      10          [Rows]   SPSD/M Development Team
        0.54688        3.4%
        0.48438       -0.1%
        0.51328        1.0%
        0.46199        0.6%
        0.48613       -0.5%
        0.46914       -2.6%
        0.56133        0.0%
        0.44453       -1.4%
        0.46016       -3.3%
        0.48203       -6.9%
   ba05.mpr:      10          [Rows]   SPSD/M Development Team
        0.54600       -0.2%
        0.46367       -4.3%
        0.51328        0.0%
        0.45684       -1.1%
        0.47793       -1.7%
        0.45898       -2.2%
        0.52227       -7.0%
        0.42100       -5.3%
        0.41199      -10.5%
        0.44297       -8.1%
   ba06.mpr:      10          [Rows]   SPSD/M Development Team
        0.52344       -4.1%
        0.44898       -3.2%
        0.51816        1.0%
        0.45684        0.0%
        0.47300       -1.0%
        0.46914        2.2%
        0.50684       -3.0%
        0.40400       -4.0%
        0.38516       -6.5%
        0.40508       -8.6%
   ba07.mpr:                  [Same]   Copied from ba06.mpr
   ba08.mpr:                  [Same]   Copied from ba07.mpr
   ba09.mpr:                  [Same]   Copied from ba08.mpr
   ba10.mpr:                  [Same]   Copied from ba09.mpr
   ba11.mpr:                  [Same]   Copied from ba10.mpr
```

UITARGYRMAX   Maximum insurable earnings for target year

DESCRIPTION

The maximum weekly earnings insurable under the provisions of the UI program for the
target year. The value defined by the UI ACT is updated annually in relation to a moving
average of earnings determined from Revenue Canada data.

This parameter applies to UI and EI programs.

UITRNBNFCT   UI training benefit per week adjustment factor (EI and EI)

DESCRIPTION

This parameter allows the user to increase the dollar amount of training benefits for all
recipients of training benefits by up to twice the actual amount. The actual training benefit
(uctrnbr) is multiplied by the factor UITRNBNFCT plus one(1). For example, setting
UITRNWKFCT to one will result in the amount of training benefits to be multiplied by 2; a
factor of .5 would result in benefits being multiplied by 1.5.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	User supplied

```
ba92.mpr:     0.00000        --    User supplied
ba93.mpr:     0.00000        --    User supplied
ba94.mpr:     0.00000        --    User supplied
ba95.mpr:     0.00000        --    User supplied
ba96.mpr:     0.00000        --    User supplied
ba97.mpr:     0.00000        --    User Supplied
ba98.mpr:     0.00000        --    User Supplied
ba99.mpr:     0.00000        --    User Supplied
ba00.mpr:     0.00000        --    User Supplied
ba01.mpr:     0.00000        --    User Supplied
ba02.mpr:     0.00000        --    User Supplied
ba03.mpr:     0.00000        --    User Supplied
ba04.mpr:     0.00000        --    User Supplied
ba05.mpr:     0.00000        --    User Supplied
ba06.mpr:     0.00000        --    User Supplied
ba07.mpr:     0.00000        --    Copied from ba06.mpr
ba08.mpr:     0.00000        --    Copied from ba07.mpr
ba09.mpr:     0.00000        --    Copied from ba08.mpr
ba10.mpr:     0.00000        --    Copied from ba09.mpr
ba11.mpr:     0.00000        --    Copied from ba10.mpr
ba12.mpr:     0.00000        --    Copied from ba11.mpr
```

UITRNWKFCT   UI training benefit weeks adjustment factor (UI and EI)

DESCRIPTION

This parameter allows the user to increase the claim duration of training benefits for all recipients of training benefits by up to twice the actual number of weeks on training. The actual training weeks (uctrnwk) are multiplied by the factor UITRNWKFCT plus one (1). For example, setting UITRNWKFCT to one will result in the number of weeks of training benefits to be multiplied by 2; a factor of .5 would result in weeks being multiplied by 1.5.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	User supplied
ba92.mpr:	0.00000	--	User supplied
ba93.mpr:	0.00000	--	User supplied
ba94.mpr:	0.00000	--	User supplied
ba95.mpr:	0.00000	--	User supplied
ba96.mpr:	0.00000	--	User supplied
ba97.mpr:	0.00000	--	User Supplied
ba98.mpr:	0.00000	--	User Supplied
ba99.mpr:	0.00000	--	User Supplied
ba00.mpr:	0.00000	--	User Supplied
ba01.mpr:	0.00000	--	User Supplied
ba02.mpr:	0.00000	--	User Supplied
ba03.mpr:	0.00000	--	User Supplied
ba04.mpr:	0.00000	--	User Supplied
ba05.mpr:	0.00000	--	User Supplied
ba06.mpr:	0.00000	--	User Supplied
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

UIWAITWKS Minimum waiting period all claims (UI and EI)

DESCRIPTION

This parameter determines the minimum interval between the last week worked and the first week of UI benefits.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     2              --    U.I. ACT
 ba92.mpr:     2              --    U.I. ACT
 ba93.mpr:     2              --    Unemployment Insurance,
               Regular Benefits IN-0210493
 ba94.mpr:     2              --    Unemployment Insurance,
               Regular Benefits IN-0210493
 ba95.mpr:     2              --    Unemployment Insurance,
               Regular Benefits IN-0210493
 ba96.mpr:     2              --    Unemployment Insurance,
               Regular Benefits IN-0210493
 ba97.mpr:     2              --    EI act 13.
 ba98.mpr:     2              --    EI act 13.
 ba99.mpr:     2              --    EI Act 13
 ba00.mpr:     2              --    EI Act 13.
 ba01.mpr:     2              --    EI Act, 13.
 ba02.mpr:     2              --    EI Act, 13
 ba03.mpr:     2              --    EI Act, 13
 ba04.mpr:     2              --    EI Act, 13
 ba05.mpr:     2              --    EI Act, 13
 ba06.mpr:     2              --    EI Act, 13
 ba07.mpr:     2              --    Copied from ba06.mpr
 ba08.mpr:     2              --    Copied from ba07.mpr
 ba09.mpr:     2              --    Copied from ba08.mpr
 ba10.mpr:     2              --    Copied from ba09.mpr
 ba11.mpr:     2              --    Copied from ba10.mpr
 ba12.mpr:     2              --    Copied from ba11.mpr
```

UPDATEINT Interval between screen updates (hhlds)

DESCRIPTION

The UPDATEINT parameter controls how often SPSM will update its progress display during the simulation phase. Specifically, it specifies the number of households to simulate between updates of the SPSM progress indicator. If UPDATEINT is set to 0, an appropriate default value will be assigned to UPDATEINT. If UPDATEINT is set to a low value, considerable time may be spent updating the display in the Windows version of SPSM.

The default value for UPDATEINT is 1000.

Note that this parameter is not displayed in Visual SPSM as it is not applicable when running SPSM in that mode.

UVAR   User statements [string]

DESCRIPTION

The UVAR control parameter contains a list (string) of SPSM statements that create and assign the user variables. See the *User's Guide* for details.

UVARFLAG Activate UVAR parameter for expressions

DESCRIPTION

This control parameter, when set to 1, activates the UVAR parameter of the user variable facility. The User Variable Facility allows the creation of new user-defined variables, whose values are created through SPSM statements. See the *User's Guide* for details.

DESCRIPTION

When Nova Scotia tax on taxable income is calculated (VTXFLG = 1), there are four options as to how to calculate the provincial minimum tax.

When VAMTOPT is set to 1, then no provincial alternative minimum tax or minimum tax carryover is calculated.

When VAMTOPT is set to 2, then a percentage (VAMTPCTF) of the additional federal tax triggered by the minimum tax (imamtprv) is added to the basic provincial tax (imbpt). The definition of imamtprv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using VAMTPCTF.

When VAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the VAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits. The provincial minimum tax carryover credit (impminco) is calculated using VAMTTX.

When VAMTOPT is set to 4, then a percentage (VAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using VAMTPCTM.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect

```
ba93.mpr:     1              --     Not in effect
ba94.mpr:     1              --     Not in effect
ba95.mpr:     1              --     Not in effect
ba96.mpr:     1              --     Not in effect
ba97.mpr:     1              --     Not in effect
ba98.mpr:     1              --     Not in effect
ba99.mpr:     1              --     Not in effect
ba00.mpr:     2              --     Provincial Alternative
                         Minimum Tax, Form T1219 - 2000
ba01.mpr:     2              --     Provincial Alternative
                         Minimum Tax, Form T1219 - 2001
ba02.mpr:     2              --     Provincial Alternative
                         Minimum Tax, Form T1219 - 2002
ba03.mpr:     2              --     Federal Income Tax Form
                         NS428 - 2003
ba04.mpr:     2              --     Federal Income Tax Form
                         NS428 - 2004
ba05.mpr:     2              --     Federal Income Tax Form
                         NS428 - 2005
ba06.mpr:     2              --     Federal Income Tax Form
                         NS428 - 2006
ba07.mpr:     2              --     Copied from ba06.mpr
ba08.mpr:     2              --     Copied from ba07.mpr
ba09.mpr:     2              --     Copied from ba08.mpr
ba10.mpr:     2              --     Copied from ba09.mpr
ba11.mpr:     2              --     Copied from ba10.mpr
ba12.mpr:     2              --     Copied from ba11.mpr
```

VAMTPCTF   N.S. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Nova Scotia tax on taxable income is calculated (VTXFLG=1) and VAMTOPT is set
to 2, then a percentage (VAMTPCTF) of the additional federal tax due to the minimum tax
is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

VAMTPCTM N.S. amt rate as pct of federal minimum tax amount

DESCRIPTION

When Nova Scotia tax on taxable income is calculated (VTXFLG=1) and VAMTOPT is set to 4, then a percentage (VAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr
ba09.mpr:	0.00000	--	Copied from ba08.mpr
ba10.mpr:	0.00000	--	Copied from ba09.mpr
ba11.mpr:	0.00000	--	Copied from ba10.mpr
ba12.mpr:	0.00000	--	Copied from ba11.mpr

DESCRIPTION

When Nova Scotia tax on taxable income is calculated (VTXFLG=1) and VAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the VAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.00000	--	Copied from ba06.mpr
ba08.mpr:	0.00000	--	Copied from ba07.mpr

```
ba09.mpr:    0.00000       --     Copied from ba08.mpr
ba10.mpr:    0.00000       --     Copied from ba09.mpr
ba11.mpr:    0.00000       --     Copied from ba10.mpr
ba12.mpr:    0.00000       --     Copied from ba11.mpr
```

VARALG   Name of variant algorithm [string]

DESCRIPTION

This control parameter is automatically generated by SPSM, and records the overall name of
the tax/transfer algorithm used to generate variant results.

VARDESC   Description of variant parameters [string]

DESCRIPTION

This control parameter is automatically generated by SPSM, and is simply a copy of the
MPRDESC parameter of the variant. The value will appear in the page header of the output
table file.

VARMETH   Method of creating variant variables

DESCRIPTION

This parameter specifies one of three methods for producing variant results. Valid values
are:

0.   No variant results will be calculated
2.   Results will be calculated using the standard algorithm with tax/transfer parameters as
specified in the INPVARMPR file.
3.   Results will be calculated using the alternate algorithm with tax/transfer parameters
specified in the INPVARMPR file.

The default value for VARMETH is 2.

DESCRIPTION

This is the maximum value of the Nova Scotia age non-refundable tax credit before any reductions are applied. The parameter is only used when a provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	3531.00	--	Federal Income Tax Form NS428 – 2000
ba01.mpr:	3531.00	0.0%	Federal Income Tax Form NS428 – 2001
ba02.mpr:	3531.00	0.0%	Federal Income Tax Form NS428 – 2002
ba03.mpr:	3531.00	0.0%	Federal Income Tax Form NS428 – 2003
ba04.mpr:	3531.00	0.0%	Federal Income Tax Form NS428 – 2004

```
ba05.mpr:      3531.00       0.0%   Federal Income Tax Form
                                    NS428 - 2005
ba06.mpr:      3531.00       0.0%   Federal Income Tax Form
                                    NS428 - 2006
ba07.mpr:      3653.00       3.5%   TD1NS E (07)
ba08.mpr:      3775.00       3.3%   N.S. Budget Backgrounder
                                    2006 - Lower Taxes
ba09.mpr:      3897.00       3.2%   N.S. Budget Backgrounder
                                    2006 - Lower Taxes
ba10.mpr:      4019.00       3.1%   N.S. Budget Backgrounder
                                    2006 - Lower Taxes
ba11.mpr:      4099.38       2.0%   Grown from ba10.mpr using
                                    CPINS=1.020000
ba12.mpr:      4179.76       2.0%   Grown from ba11.mpr using
                                    CPINS=1.019608
```

VAXRR   N.S. Age Amount credit reduction rate

DESCRIPTION

This parameter is the proportion of net income above a given threshold (VAXTD) which will be deducted from the provincial non-refundable age tax credit amount (VAXM). The parameter is only used when the Nova Scotia provincial tax on taxable income is calculated (VTXFLG = 1).

See also impatxc, VAXTD.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect

```
ba92.mpr:    0.00000         --    Not in effect
ba93.mpr:    0.00000         --    Not in effect
ba94.mpr:    0.00000         --    Not in effect
ba95.mpr:    0.00000         --    Not in effect
ba96.mpr:    0.00000         --    Not in effect
ba97.mpr:    0.00000         --    Not in effect
ba98.mpr:    0.00000         --    Not in effect
ba99.mpr:    0.00000         --    Not in effect
ba00.mpr:    0.15000         --    Federal Income Tax Form
                            NS428 - 2000
ba01.mpr:    0.15000        0.0%   Federal Income Tax Form
                            NS428 - 2001
ba02.mpr:    0.15000        0.0%   Federal Income Tax Form
                            NS428 - 2002
ba03.mpr:    0.15000        0.0%   Federal Income Tax Form
                            NS428 - 2003
ba04.mpr:    0.15000        0.0%   Federal Income Tax Form
                            NS428 - 2004
ba05.mpr:    0.15000        0.0%   Federal Income Tax Form
                            NS428 - 2005
ba06.mpr:    0.15000        0.0%   Federal Income Tax Form
                            NS428 - 2006
ba07.mpr:    0.15000        0.0%   TD1NS-WS E (07)
ba08.mpr:    0.15000        0.0%   Copied from ba07.mpr
ba09.mpr:    0.15000        0.0%   Copied from ba08.mpr
ba10.mpr:    0.15000        0.0%   Copied from ba09.mpr
ba11.mpr:    0.15000        0.0%   Copied from ba10.mpr
ba12.mpr:    0.15000        0.0%   Copied from ba11.mpr
```

VAXTD   N.S. Age Amount net income turndown

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter. The parameter is only used when the Nova Scotia provincial tax on taxable income is calculated (VTXFLG = 1).

See also impatxc, VAXRR

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	26284.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	26284.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	26284.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	26284.00	0.0%	Federal Income Tax Form NS428 - 2003
ba04.mpr:	26284.00	0.0%	Federal Income Tax Form NS428 - 2004
ba05.mpr:	26284.00	0.0%	Federal Income Tax Form NS428 - 2005
ba06.mpr:	26284.00	0.0%	Federal Income Tax Form NS428 - 2006
ba07.mpr:	27193.00	3.5%	TD1NS-WS E (07)
ba08.mpr:	28101.00	3.3%	N.S. Financial Measures Act, Bill 31 (2006)
ba09.mpr:	29010.00	3.2%	N.S. Financial Measures Act, Bill 31 (2006)
ba10.mpr:	29919.00	3.1%	N.S. Financial Measures Act, Bill 31 (2006)

```
ba11.mpr:    30517.38     2.0%   Grown from ba10.mpr using
                                  CPINS=1.020000
ba12.mpr:    31115.76     2.0%   Grown from ba11.mpr using
                                  CPINS=1.019608
```

VBXM   N.S. Basic Personal Exemption/amount

DESCRIPTION

This parameter represents the basic exemption when Nova Scotia tax is calculated as a tax on taxable income. It is only calculated when VTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	7231.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	7231.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	7231.00	0.0%	Federal Income Tax Form NS428 - 2002

```
ba03.mpr:      7231.00       0.0%   Federal Income Tax Form
                             NS428 - 2003
ba04.mpr:      7231.00       0.0%   Federal Income Tax Form
                             NS428 - 2004
ba05.mpr:      7231.00       0.0%   Federal Income Tax Form
                             NS428 - 2005
ba06.mpr:      7231.00       0.0%   Federal Income Tax Form
                             NS428 - 2006
ba07.mpr:      7481.00       3.5%   TD1NS E (07)
ba08.mpr:      7731.00       3.3%   Nova Scotia Budget Speech
                             2006 - page 18
ba09.mpr:      7981.00       3.2%   Nova Scotia Budget Speech
                             2006 - page 18
ba10.mpr:      8231.00       3.1%   Nova Scotia Budget Speech
                             2006 - page 18
ba11.mpr:      8395.62       2.0%   Grown from ba10.mpr using
                             CPINS=1.020000
ba12.mpr:      8560.24       2.0%   Grown from ba11.mpr using
                             CPINS=1.019608
```

VCBBAS1   NS child benefit for first child

DESCRIPTION

This is the amount of the Nova Scotia Child Benefit received for the first child. The benefit is turned on by the flag VCBFLG, and families whose net income is less than VCBTD are eligible. They receive VCBBAS1 for their first child, VCBBAS2 for their second child, and VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if present.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00                --      Not in effect
 ba92.mpr:     0.00                --      Not in effect
 ba93.mpr:     0.00                --      Not in effect
 ba94.mpr:     0.00                --      Not in effect
 ba95.mpr:     0.00                --      Not in effect
 ba96.mpr:     0.00                --      Not in effect
 ba97.mpr:     0.00                --      Not in effect
 ba98.mpr:   250.00                --      Nova Scotia Budget 1998
 ba99.mpr:   324.00              29.6%     Your Canada Child Tax
                                           Benefit - Guide T4114-E
 ba00.mpr:   403.00              24.4%     Your Canada Child Tax
                                           Benefit - Guide T4114-07
 ba01.mpr:   445.00              10.4%     Your Canada Child Tax
                                           Benefit - Guide T4114-12
 ba02.mpr:   445.00               0.0%     Your Canada Child Tax
                                           Benefit - Guide T4114 (July 02)
 ba03.mpr:   445.00               0.0%     Your Canada Child Tax
                                           Benefit - Guide T4114 (July 03)
 ba04.mpr:   445.00               0.0%     Your Canada Child Tax
                                           Benefit - Guide T4114 (July 04)
 ba05.mpr:   445.00               0.0%     Your Canada Child Tax
                                           Benefit - Guide T4114 (July 05)
 ba06.mpr:   445.00               0.0%     CCTB Calculation Sheet -
                                   July 2006 to June 2007
 ba07.mpr:   445.00               0.0%     Your Canada Child Tax
                                           Benefit - Guide T4114 (July 07)
 ba08.mpr:   445.00               0.0%     Grown from ba07.mpr using
                                   NONE=1.0000
 ba09.mpr:   445.00               0.0%     Grown from ba08.mpr using
                                   NONE=1.0000
```

```
ba10.mpr:    445.00        0.0%   Grown from ba09.mpr using
                                  NONE=1.0000
ba11.mpr:    445.00        0.0%   Grown from ba10.mpr using
                                  NONE=1.0000
ba12.mpr:    445.00        0.0%   Grown from ba11.mpr using
                                  NONE=1.0000
```

VCBBAS1P — NS child benefit for first child for 1st half of year

DESCRIPTION

This is the amount of the Nova Scotia Child Benefit received for the first child. The benefit is turned on by the flag VCBFLG, and families whose net income is less than VCBTDP are eligible. They receive VCBBAS1P for their first child, VCBBAS2P for their second child, and VCBBAS3P for their third and each additional child. The benefit is assigned to the mother if present.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect

```
ba95.mpr:     0.00              --     Not in effect
ba96.mpr:     0.00              --     Not in effect
ba97.mpr:     0.00              --     Not in effect
ba98.mpr:     0.00              --     Not in effect
ba99.mpr:   250.00              --     Nova Scotia Budget 1998
ba00.mpr:   324.00           29.6%   Your Canada Child Tax
                                     Benefit - Guide T4114-E
ba01.mpr:   403.00           24.4%   Your Canada Child Tax
                                     Benefit - Guide T4114-07
ba02.mpr:   445.00           10.4%   Your Canada Child Tax
                                     Benefit - Guide T4114-12
ba03.mpr:   445.00            0.0%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 02)
ba04.mpr:   445.00            0.0%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 03)
ba05.mpr:   445.00            0.0%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 04)
ba06.mpr:   445.00            0.0%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 05)
ba07.mpr:   445.00            0.0%   CCTB Calculation Sheet -
                                     July 2006 to June 2007
ba08.mpr:   445.00            0.0%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 07)
ba09.mpr:   445.00            0.0%   Grown from ba08.mpr using
                                     NONE=1.0000
ba10.mpr:   445.00            0.0%   Grown from ba09.mpr using
                                     NONE=1.0000
ba11.mpr:   445.00            0.0%   Grown from ba10.mpr using
                                     NONE=1.0000
ba12.mpr:   445.00            0.0%   Grown from ba11.mpr using
                                     NONE=1.0000
```

VCBBAS2   NS child benefit for second child

DESCRIPTION

This is the amount of Nova Scotia Child Benefit received for the second child. The benefit is turned on by the flag VCBFLG, and families whose net income is less than VCBTD are eligible. They receive VCBBAS1 for their first child, VCBBAS2 for their second child, and VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if present.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value

calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	168.00	--	Nova Scotia Budget 1998
ba99.mpr:	242.00	44.0%	Your Canada Child Tax Benefit - Guide T4114-E
ba00.mpr:	319.00	31.8%	Your Canada Child Tax Benefit - Guide T4114-07
ba01.mpr:	645.00	102.2%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	645.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	645.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	645.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba05.mpr:	645.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba06.mpr:	645.00	0.0%	CCTB Calculation Sheet - July 2006 to June 2007

```
ba07.mpr:     645.00        0.0%   Your Canada Child Tax
                             Benefit - Guide T4114 (July 07)
ba08.mpr:     645.00        0.0%   Grown from ba07.mpr using
                             NONE=1.0000
ba09.mpr:     645.00        0.0%   Grown from ba08.mpr using
                             NONE=1.0000
ba10.mpr:     645.00        0.0%   Grown from ba09.mpr using
                             NONE=1.0000
ba11.mpr:     645.00        0.0%   Grown from ba10.mpr using
                             NONE=1.0000
ba12.mpr:     645.00        0.0%   Grown from ba11.mpr using
                             NONE=1.0000
```

VCBBAS2P   NS child benefit for second child for 1st half of year

DESCRIPTION

This is the amount of Nova Scotia Child Benefit received for the second child. The benefit is turned on by the flag VCBFLG, and families whose net income is less than VCBTDP are eligible. They receive VCBBAS1P for their first child, VCBBAS2P for their second child, and VCBBAS3P for their third and each additional child. The benefit is assigned to the mother if present.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	168.00	--	Nova Scotia Budget 1998
ba00.mpr:	242.00	44.0%	Your Canada Child Tax Benefit - Guide T4114-E
ba01.mpr:	319.00	31.8%	Your Canada Child Tax Benefit - Guide T4114-07
ba02.mpr:	645.00	102.2%	Your Canada Child Tax Benefit - Guide T4114-12
ba03.mpr:	645.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba04.mpr:	645.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba05.mpr:	645.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba06.mpr:	645.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba07.mpr:	645.00	0.0%	CCTB Calculation Sheet - July 2006 to June 2007
ba08.mpr:	645.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 07)
ba09.mpr:	645.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	645.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	645.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	645.00	0.0%	Grown from ba11.mpr using NONE=1.0000

VCBBAS3 NS child benefit for third or additional child

DESCRIPTION

This is the amount of Nova Scotia Child Benefit received for the third and each additional child. The benefit is turned on by the flag VCBFLG, and families whose net income is less than VCBTD are eligible. They receive VCBBAS1 for their first child, VCBBAS2 for their second child, and VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if present.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	136.00	--	Nova Scotia Budget 1998
ba99.mpr:	210.00	54.4%	Your Canada Child Tax Benefit - Guide T4114-E

```
        ba00.mpr:      286.00        36.2%   Your Canada Child Tax
                                     Benefit - Guide T4114-07
        ba01.mpr:      720.00       151.7%   Your Canada Child Tax
                                     Benefit - Guide T4114-12
        ba02.mpr:      720.00         0.0%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 02)
        ba03.mpr:      720.00         0.0%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 03)
        ba04.mpr:      720.00         0.0%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 04)
        ba05.mpr:      720.00         0.0%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 05)
        ba06.mpr:      720.00         0.0%   CCTB Calculation Sheet -
                                     July 2006 to June 2007
        ba07.mpr:      720.00         0.0%   Your Canada Child Tax
                                     Benefit - Guide T4114 (July 07)
        ba08.mpr:      720.00         0.0%   Grown from ba07.mpr using
                                     NONE=1.0000
        ba09.mpr:      720.00         0.0%   Grown from ba08.mpr using
                                     NONE=1.0000
        ba10.mpr:      720.00         0.0%   Grown from ba09.mpr using
                                     NONE=1.0000
        ba11.mpr:      720.00         0.0%   Grown from ba10.mpr using
                                     NONE=1.0000
        ba12.mpr:      720.00         0.0%   Grown from ba11.mpr using
                                     NONE=1.0000
```

VCBBAS3P   NS child benefit for third or additional child for 1st half of year

DESCRIPTION

This is the amount of Nova Scotia Child Benefit received for the third and each additional
child. The benefit is turned on by the flag VCBFLG, and families whose net income is less
than VCBTDP are eligible. They receive VCBBAS1P for their first child, VCBBAS2P for
their second child, and VCBBAS3P for their third and each additional child. The benefit is
assigned to the mother if present.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00              --      Not in effect
 ba92.mpr:     0.00              --      Not in effect
 ba93.mpr:     0.00              --      Not in effect
 ba94.mpr:     0.00              --      Not in effect
 ba95.mpr:     0.00              --      Not in effect
 ba96.mpr:     0.00              --      Not in effect
 ba97.mpr:     0.00              --      Not in effect
 ba98.mpr:     0.00              --      Not in effect
 ba99.mpr:   136.00              --      Nova Scotia Budget 1998
 ba00.mpr:   210.00           54.4%   Your Canada Child Tax
                                      Benefit - Guide T4114-E
 ba01.mpr:   286.00           36.2%   Your Canada Child Tax
                                      Benefit - Guide T4114-07
 ba02.mpr:   720.00          151.7%   Your Canada Child Tax
                                      Benefit - Guide T4114-12
 ba03.mpr:   720.00            0.0%   Your Canada Child Tax
                                      Benefit - Guide T4114 (July 02)
 ba04.mpr:   720.00            0.0%   Your Canada Child Tax
                                      Benefit - Guide T4114 (July 03)
 ba05.mpr:   720.00            0.0%   Your Canada Child Tax
                                      Benefit - Guide T4114 (July 04)
 ba06.mpr:   720.00            0.0%   Your Canada Child Tax
                                      Benefit - Guide T4114 (July 05)
 ba07.mpr:   720.00            0.0%   CCTB Calculation Sheet -
                                      July 2006 to June 2007
 ba08.mpr:   720.00            0.0%   Your Canada Child Tax
                                      Benefit - Guide T4114 (July 07)
 ba09.mpr:   720.00            0.0%   Grown from ba08.mpr using
                                      NONE=1.0000
 ba10.mpr:   720.00            0.0%   Grown from ba09.mpr using
                                      NONE=1.0000
```

```
 ba11.mpr:    720.00        0.0%   Grown from ba10.mpr using
                            NONE=1.0000
 ba12.mpr:    720.00        0.0%   Grown from ba11.mpr using
                            NONE=1.0000
```

VCBFLG NS child benefit activation flag

DESCRIPTION

This parameter turns on or off the Nova Scotia Child Benefit (imnscb) announced in the 1998 Budget. The benefit is given to families whose net incomes are less than VCBPO. They receive VCBBAS1 for their first child, VCBBAS2 for their second child, and VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if present.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	1	--	Nova Scotia Budget 1998
ba99.mpr:	1	--	Federal Income Tax N.S. – 1998
ba00.mpr:	1	--	Your Canada Child Tax Benefit - Guide T4114-07
ba01.mpr:	1	--	Your Canada Child Tax Benefit - Guide T4114-12

```
         ba02.mpr:    1               --     Your Canada Child Tax
                             Benefit - Guide T4114 (July 02)
         ba03.mpr:    1               --     Your Canada Child Tax
                             Benefit - Guide T4114 (July 03)
         ba04.mpr:    1               --     Your Canada Child Tax
                             Benefit - Guide T4114 (July 04)
         ba05.mpr:    1               --     Your Canada Child Tax
                             Benefit - Guide T4114 (July 05)
         ba06.mpr:    1               --     CCTB Calculation Sheet -
                             July 2006 to June 2007
         ba07.mpr:    1               --     Your Canada Child Tax
                             Benefit - Guide T4114 (July 07)
         ba08.mpr:    1               --     Copied from ba07.mpr
         ba09.mpr:    1               --     Copied from ba08.mpr
         ba10.mpr:    1               --     Copied from ba09.mpr
         ba11.mpr:    1               --     Copied from ba10.mpr
         ba12.mpr:    1               --     Copied from ba11.mpr
```

VCBPO   NS child benefit family income phase out

DESCRIPTION

The level of family net income (head plus spouse) above which the Nova Scotia Child
Benefit is completely phased out.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	16000.00	--	N.S. Child Benefit Regulations
ba99.mpr:	20921.00	30.8%	N.S. Child Benefit Regulations
ba00.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-07
ba01.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba05.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba06.mpr:	20921.00	0.0%	CCTB Calculation Sheet - July 2006 to June 2007
ba07.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 07)
ba08.mpr:	20921.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	20921.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	20921.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	20921.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	20921.00	0.0%	Grown from ba11.mpr using NONE=1.0000

DESCRIPTION

The level of family net income (head plus spouse) above which the Nova Scotia Child Benefit is completely phased out.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year.   When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	16000.00	--	N.S. Child Benefit Regulations
ba00.mpr:	20921.00	30.8%	N.S. Child Benefit Regulations
ba01.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-07

```
ba02.mpr:     20921.00      0.0%   Your Canada Child Tax
                                   Benefit - Guide T4114-12
ba03.mpr:     20921.00      0.0%   Your Canada Child Tax
                                   Benefit - Guide T4114 (July 02)
ba04.mpr:     20921.00      0.0%   Your Canada Child Tax
                                   Benefit - Guide T4114 (July 03)
ba05.mpr:     20921.00      0.0%   Your Canada Child Tax
                                   Benefit - Guide T4114 (July 04)
ba06.mpr:     20921.00      0.0%   Your Canada Child Tax
                                   Benefit - Guide T4114 (July 05)
ba07.mpr:     20921.00      0.0%   CCTB Calculation Sheet -
                                   July 2006 to June 2007
ba08.mpr:     20921.00      0.0%   Your Canada Child Tax
                                   Benefit - Guide T4114 (July 07)
ba09.mpr:     20921.00      0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     20921.00      0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     20921.00      0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     20921.00      0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

VCBTD — NS child benefit turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the Nova Scotia Child
Benefit begins to be paid at a lower rate. The benefit is reduced when net family income is
greater than this parameter and less than VCBPO. The benefit is turned on by the flag
VCBFLG. They receive VCBBAS1 for their first child, VCBBAS2 for their second child,
and VCBBAS3 for their third and each additional child. The benefit is assigned to the
mother if present.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the second half of the
year, using the program design from July. The annual benefit will be equal to half the value
calculated for the first half of the year and half the value calculated using the current year's
parameters, representing the second half of the year. When the flag is turned off, the benefit
programs are based on the program values set for July of that year and this parameter will be
used since it represents the program design for July.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	16000.00	--	Nova Scotia Budget 1998
ba99.mpr:	16000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-E
ba00.mpr:	16000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-07
ba01.mpr:	16000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	16000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	16000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	16000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 04)
ba05.mpr:	16000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 05)
ba06.mpr:	16000.00	0.0%	CCTB Calculation Sheet - July 2006 to June 2007
ba07.mpr:	16000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 07)
ba08.mpr:	16000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	16000.00	0.0%	Grown from ba08.mpr using NONE=1.0000

```
  ba10.mpr:    16000.00     0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
  ba11.mpr:    16000.00     0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
  ba12.mpr:    16000.00     0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

VCBTDP   NS child benefit turndown for 1st half of year

DESCRIPTION

The level of family net income (head plus spouse) above which the Nova Scotia Child
Benefit begins to be paid at a lower rate. The benefit is reduced when net family income is
greater than this parameter and less than VCBPOP. The benefit is turned on by the flag
VCBFLG. They receive VCBBAS1P for their first child, VCBBAS2P for their second child,
and VCBBAS3P for their third and each additional child. The benefit is assigned to the
mother if present.

When FCBENCAL is activated, July to June programs are calculated on a calendar year
basis. This parameter is used to replicate the July to June program for the first half of the
year, using the program design from the previous year. The annual benefit will be equal to
half the value calculated for the first half of the year and half the value calculated using the
current year's parameters, representing the second half of the year.   When the FCBENCAL
is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect

```
ba94.mpr:      0.00          --     Not in effect
ba95.mpr:      0.00          --     Not in effect
ba96.mpr:      0.00          --     Not in effect
ba97.mpr:      0.00          --     Not in effect
ba98.mpr:      0.00          --     Not in effect
ba99.mpr:      16000.00       --     Nova Scotia Budget 1998
ba00.mpr:      16000.00      0.0%    Your Canada Child Tax
                                    Benefit - Guide T4114-E
ba01.mpr:      16000.00      0.0%    Your Canada Child Tax
                                    Benefit - Guide T4114-07
ba02.mpr:      16000.00      0.0%    Your Canada Child Tax
                                    Benefit - Guide T4114-12
ba03.mpr:      16000.00      0.0%    Your Canada Child Tax
                                    Benefit - Guide T4114 (July 02)
ba04.mpr:      16000.00      0.0%    Your Canada Child Tax
                                    Benefit - Guide T4114 (July 03)
ba05.mpr:      16000.00      0.0%    Your Canada Child Tax
                                    Benefit - Guide T4114 (July 04)
ba06.mpr:      16000.00      0.0%    Your Canada Child Tax
                                    Benefit - Guide T4114 (July 05)
ba07.mpr:      16000.00      0.0%    CCTB Calculation Sheet -
                                    July 2006 to June 2007
ba08.mpr:      16000.00      0.0%    Your Canada Child Tax
                                    Benefit - Guide T4114 (July 07)
ba09.mpr:      16000.00      0.0%    Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      16000.00      0.0%    Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      16000.00      0.0%    Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      16000.00      0.0%    Grown from ba11.mpr using
                                    NONE=1.0000
```

VCGTC   N.S. Caregiver Tax Credit

DESCRIPTION

VCGTC multiplied by VPNTCR is the maximum amount of the Nova Scotia Caregiver Tax
Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is
calculated (VTXFLG = 1).

For more explanation see VCGTCFLG.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	2386.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	2386.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	2386.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	4176.00	75.0%	Federal Income Tax Form NS428 - 2003
ba04.mpr:	4176.00	0.0%	Federal Income Tax Form NS428 - 2004
ba05.mpr:	4176.00	0.0%	Federal Income Tax Form NS428 - 2005
ba06.mpr:	4176.00	0.0%	Federal Income Tax Form NS428 - 2006
ba07.mpr:	4320.00	3.4%	TD1NS E (07)
ba08.mpr:	4465.00	3.4%	N.S. Budget Backgrounder 2006 - Lower Taxes
ba09.mpr:	4610.00	3.2%	N.S. Budget Backgrounder 2006 - Lower Taxes
ba10.mpr:	4752.00	3.1%	N.S. Budget Backgrounder 2006 - Lower Taxes

```
 ba11.mpr:    4847.04      2.0%   Grown from ba10.mpr using
                                  CPINS=1.020000
 ba12.mpr:    4942.08      2.0%   Grown from ba11.mpr using
                                  CPINS=1.019608
```

VCGTCFLG   N.S. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Nova Scotia Caregiver Tax Credit (impcgtc) is activated by the flag VCGTCFLG.

The Caregiver Tax Credit (impcgtc) provides additional tax assistance to individuals who provide in-home care for relatives. Eligible recipients include individuals residing with and providing in-home care for a parent or grandparent over 65 years of age, or for an infirm dependent relative.

The parameter VCGTCOPT provides users with the option to use the greenbook value of the Caregiver amount (idcgtc from Line 315 and Schedule 12 in the General Tax Guide) or to give the maximum (VCGTC) if idcgtc is greater than 0.

This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0              --     Not in effect
 ba92.mpr:     0              --     Not in effect
 ba93.mpr:     0              --     Not in effect
 ba94.mpr:     0              --     Not in effect
```

```
 ba95.mpr:      0                  --     Not in effect
 ba96.mpr:      0                  --     Not in effect
 ba97.mpr:      0                  --     Not in effect
 ba98.mpr:      0                  --     Not in effect
 ba99.mpr:      0                  --     Not in effect
 ba00.mpr:      1                  --     Federal Income Tax Form
                                   NS428 - 2000
 ba01.mpr:      1                  --     Federal Income Tax Form
                                   NS428 - 2001
 ba02.mpr:      1                  --     Federal Income Tax Form
                                   NS428 - 2002
 ba03.mpr:      1                  --     Federal Income Tax Form
                                   NS428 - 2003
 ba04.mpr:      1                  --     Federal Income Tax Form
                                   NS428 - 2004
 ba05.mpr:      1                  --     Federal Income Tax Form
                                   NS428 - 2005
 ba06.mpr:      1                  --     Federal Income Tax Form
                                   NS428 - 2006
 ba07.mpr:      1                  --     Copied from ba06.mpr
 ba08.mpr:      1                  --     Copied from ba07.mpr
 ba09.mpr:      1                  --     Copied from ba08.mpr
 ba10.mpr:      1                  --     Copied from ba09.mpr
 ba11.mpr:      1                  --     Copied from ba10.mpr
 ba12.mpr:      1                  --     Copied from ba11.mpr
```

VCGTCOPT   N.S. Caregiver Tax Credit Option (1=max, 2=greenbook)

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers Tax Credit (impcgtc).   A value of 1 results in applying the maximum value (VCGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2. This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (VTXFLG = 1) and the provincial caregivers tax credit is activated (VCGTCFLG = 1).

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    1                --   Not in effect
 ba92.mpr:    1                --   Not in effect
 ba93.mpr:    1                --   Not in effect
 ba94.mpr:    1                --   Not in effect
 ba95.mpr:    1                --   Not in effect
 ba96.mpr:    1                --   Not in effect
 ba97.mpr:    1                --   Not in effect
 ba98.mpr:    1                --   Not in effect
 ba99.mpr:    1                --   Not in effect
 ba00.mpr:    1                --   OPTION
 ba01.mpr:    1                --   OPTION
 ba02.mpr:    1                --   OPTION
 ba03.mpr:    1                --   OPTION
 ba04.mpr:    1                --   OPTION
 ba05.mpr:    1                --   OPTION
 ba06.mpr:    1                --   OPTION
 ba07.mpr:    1                --   Copied from ba06.mpr
 ba08.mpr:    1                --   Copied from ba07.mpr
 ba09.mpr:    1                --   Copied from ba08.mpr
 ba10.mpr:    1                --   Copied from ba09.mpr
 ba11.mpr:    1                --   Copied from ba10.mpr
 ba12.mpr:    1                --   Copied from ba11.mpr
```

DESCRIPTION

The level above which the proportion of Nova Scotia Charitable Donations and Gifts to the Crown (imchara) may be claimed as a tax credit increases. The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	200.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	200.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	200.00	0.0%	Federal Income Tax Form NS428 - 2003
ba04.mpr:	200.00	0.0%	Federal Income Tax Form NS428 - 2004

```
ba05.mpr:      200.00        0.0%   Federal Income Tax Form
                                    NS428 - 2005
ba06.mpr:      200.00        0.0%   Federal Income Tax Form
                                    NS428 - 2006
ba07.mpr:      200.00        0.0%   Grown from ba06.mpr using
                                    NONE=1.0000
ba08.mpr:      200.00        0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:      200.00        0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      200.00        0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      200.00        0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      200.00        0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

VCHATR1   N.S. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (VCHATL1) that may be claimed
as a Nova Scotia non-refundable tax credit. The parameter is only used when the provincial
tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0.00000          --    Not in effect
ba92.mpr:      0.00000          --    Not in effect
ba93.mpr:      0.00000          --    Not in effect
```

```
ba94.mpr:    0.00000        --     Not in effect
ba95.mpr:    0.00000        --     Not in effect
ba96.mpr:    0.00000        --     Not in effect
ba97.mpr:    0.00000        --     Not in effect
ba98.mpr:    0.00000        --     Not in effect
ba99.mpr:    0.00000        --     Not in effect
ba00.mpr:    0.09770        --     Federal Income Tax Form
                                   NS428 - 2000
ba01.mpr:    0.09770       0.0%    Federal Income Tax Form
                                   NS428 - 2001
ba02.mpr:    0.09770       0.0%    Federal Income Tax Form
                                   NS428 - 2002
ba03.mpr:    0.09770       0.0%    Federal Income Tax Form
                                   NS428 - 2003
ba04.mpr:    0.08790      -10.0%   Federal Income Tax Form
                                   NS428 - 2004
ba05.mpr:    0.08790       0.0%    Federal Income Tax Form
                                   NS428 - 2005
ba06.mpr:    0.08790       0.0%    Federal Income Tax Form
                                   NS428 - 2006
ba07.mpr:    0.08790       0.0%    Copied from ba06.mpr
ba08.mpr:    0.08790       0.0%    Copied from ba07.mpr
ba09.mpr:    0.08790       0.0%    Copied from ba08.mpr
ba10.mpr:    0.08790       0.0%    Copied from ba09.mpr
ba11.mpr:    0.08790       0.0%    Copied from ba10.mpr
ba12.mpr:    0.08790       0.0%    Copied from ba11.mpr
```

VCHATR2   N.S. Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (VCHATL1) that may be claimed as a Nova Scotia non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.16670	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	0.16670	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	0.16670	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	0.16670	0.0%	Federal Income Tax Form NS428 - 2003
ba04.mpr:	0.17500	5.0%	Federal Income Tax Form NS428 - 2004
ba05.mpr:	0.17500	0.0%	Federal Income Tax Form NS428 - 2005
ba06.mpr:	0.17500	0.0%	Federal Income Tax Form NS428 - 2006
ba07.mpr:	0.17500	0.0%	Copied from ba06.mpr
ba08.mpr:	0.17500	0.0%	Copied from ba07.mpr
ba09.mpr:	0.17500	0.0%	Copied from ba08.mpr
ba10.mpr:	0.17500	0.0%	Copied from ba09.mpr
ba11.mpr:	0.17500	0.0%	Copied from ba10.mpr
ba12.mpr:	0.17500	0.0%	Copied from ba11.mpr

VDACB   NS Direct assistance benefit for couples

DESCRIPTION

This parameter is the amount of Direct Assistance (iminsda) a family with income less than VDACI would receive.

Beginning in 2000, the Nova Scotia Direct Assistance will only be granted to families with children when VDAFWC is activated.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	125.00	--	NS Budget 1997-1998, p.17
ba98.mpr:	125.00	0.0%	NS Budget 1997-1998, p.17
ba99.mpr:	125.00	0.0%	N.S. Department of Finance
ba00.mpr:	250.00	100.0%	N.S. Family Assistance Program pamphlet
ba01.mpr:	250.00	0.0%	N.S. Family Assistance Program pamphlet
ba02.mpr:	0.00	--	Program discontinued
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using DEFAULT=1.0000

```
        ba12.mpr:    0.00              --     Grown from ba11.mpr using
                                              DEFAULT=1.0000
```

VDACI   NS Direct assistance maximum income for couples

DESCRIPTION

This parameter is the maximum income which a family can earn and still qualify for Nova
Scotia Direct Assistance (iminsda).

Beginning in 2000, the Nova Scotia Direct Assistance benefit is only granted to families with
children when VDAFWC is activated.

See also VDACB.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

```
File/Year        Value      Growth  Source

 ba91.mpr:       0.00          --     Not in effect
 ba92.mpr:       0.00          --     Not in effect
 ba93.mpr:       0.00          --     Not in effect
 ba94.mpr:       0.00          --     Not in effect
 ba95.mpr:       0.00          --     Not in effect
 ba96.mpr:       0.00          --     Not in effect
 ba97.mpr:     16500.00        --     NS Budget 1997-1998, p.17
 ba98.mpr:     16500.00       0.0%    NS Budget 1997-1998, p.17
 ba99.mpr:     16500.00       0.0%    N.S. Department of Finance
 ba00.mpr:     16500.00       0.0%    N.S. Family Assistance
                                      Program pamphlet
 ba01.mpr:     16500.00       0.0%    N.S. Family Assistance
                                      Program pamphlet
```

```
ba02.mpr:      0.00          --      Program discontinued
ba03.mpr:      0.00          --      Not in effect
ba04.mpr:      0.00          --      Not in effect
ba05.mpr:      0.00          --      Not in effect
ba06.mpr:      0.00          --      Not in effect
ba07.mpr:      0.00          --      Not in effect
ba08.mpr:      0.00          --      Grown from ba07.mpr using
                          DEFAULT=1.0000
ba09.mpr:      0.00          --      Grown from ba08.mpr using
                          DEFAULT=1.0000
ba10.mpr:      0.00          --      Grown from ba09.mpr using
                          DEFAULT=1.0000
ba11.mpr:      0.00          --      Grown from ba10.mpr using
                          DEFAULT=1.0000
ba12.mpr:      0.00          --      Grown from ba11.mpr using
                          DEFAULT=1.0000
```

VDAFLAG   NS Direct assistance benefit flag

DESCRIPTION

When this parameter is set to 1, Nova Scotia Direct Assistance (iminsda) is calculated.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:      0            --      Not in effect
ba92.mpr:      0            --      Not in effect
ba93.mpr:      0            --      Not in effect
ba94.mpr:      0            --      Not in effect
ba95.mpr:      0            --      Not in effect
```

VALUES

File/Year	Value	Growth	Source
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	1	--	NS Budget 2000-2001, p.B8
ba01.mpr:	1	--	N.S. Department of Finance
ba02.mpr:	0	--	Program discontinued
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	0	--	Not in effect
ba07.mpr:	0	--	Not in effect
ba08.mpr:	0	--	Copied from ba07.mpr
ba09.mpr:	0	--	Copied from ba08.mpr
ba10.mpr:	0	--	Copied from ba09.mpr
ba11.mpr:	0	--	Copied from ba10.mpr
ba12.mpr:	0	--	Copied from ba11.mpr

```
ba92.mpr:    0                --     Not in effect
ba93.mpr:    0                --     Not in effect
ba94.mpr:    0                --     Not in effect
ba95.mpr:    0                --     Not in effect
ba96.mpr:    0                --     Not in effect
ba97.mpr:    0                --     Not in effect
ba98.mpr:    0                --     Not in effect
ba99.mpr:    0                --     Not in effect
ba00.mpr:    1                --     N.S. Family Assistance
                         Program pamphlet
ba01.mpr:    1                --     N.S. Family Assistance
                         Program pamphlet
ba02.mpr:    0                --     Program discontinued
ba03.mpr:    0                --     Not in effect
ba04.mpr:    0                --     Not in effect
ba05.mpr:    0                --     Not in effect
ba06.mpr:    0                --     Not in effect
ba07.mpr:    0                --     Not in effect
ba08.mpr:    0                --     Copied from ba07.mpr
ba09.mpr:    0                --     Copied from ba08.mpr
ba10.mpr:    0                --     Copied from ba09.mpr
ba11.mpr:    0                --     Copied from ba10.mpr
ba12.mpr:    0                --     Copied from ba11.mpr
```

VDASB   NS Direct assistance benefit for singles

DESCRIPTION

This parameter is the amount of Direct Assistance (iminsda) an individual with income less than VDASI would receive.

Beginning in 2000, the Nova Scotia Direct Assistance benefit (VDACB) will be granted to families with children when VDAFWC is activated.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	90.00	--	NS Budget 1997-1998, p.17
ba98.mpr:	90.00	0.0%	NS Budget 1997-1998, p.17
ba99.mpr:	90.00	0.0%	N.S. Department of Finance
ba00.mpr:	0.00	--	N.S. Family Assistance Program pamphlet
ba01.mpr:	0.00	--	N.S. Family Assistance Program pamphlet
ba02.mpr:	0.00	--	Program discontinued
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using DEFAULT=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using DEFAULT=1.0000

VDASI   NS Direct assistance maximum income for singles

DESCRIPTION

This parameter is the maximum income which an individual can earn and still qualify for Nova Scotia Direct Assistance (iminsda).

Beginning in 2000, the Nova Scotia Direct Assistance benefit will only be granted to families with children.

See also VDACB.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	9500.00	--	NS Budget 1997-1998, p.17
ba98.mpr:	9500.00	0.0%	NS Budget 1997-1998, p.17
ba99.mpr:	9500.00	0.0%	N.S. Department of Finance
ba00.mpr:	16500.00	73.7%	N.S. Family Assistance Program pamphlet
ba01.mpr:	16500.00	0.0%	N.S. Family Assistance Program pamphlet
ba02.mpr:	0.00	--	Program discontinued
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using DEFAULT=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using DEFAULT=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using DEFAULT=1.0000

VDTCR   N.S. dividend tax credit rate

DESCRIPTION

The Nova Scotia dividend tax credit for dividends from small (other than eligible) corporations is calculated as taxable dividends from small (other than eligible) corporations (imisdivt) times this proportion. The total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (VTXFLG = 1).

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.07700	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	0.07700	0.0%	Federal Income Tax Form NS428 - 2001

File/Year	Value	Growth	Source

```
 ba02.mpr:     0.07700       0.0%   Federal Income Tax Form
                             NS428 - 2002
 ba03.mpr:     0.07700       0.0%   Federal Income Tax Form
                             NS428 - 2003
 ba04.mpr:     0.07700       0.0%   Federal Income Tax Form
                             NS428 - 2004
 ba05.mpr:     0.07700       0.0%   Federal Income Tax Form
                             NS428 - 2005
 ba06.mpr:     0.07700       0.0%   Federal Income Tax Form
                             NS428 - 2006
 ba07.mpr:     0.07700       0.0%   Copied from ba06.mpr
 ba08.mpr:     0.07700       0.0%   Copied from ba07.mpr
 ba09.mpr:     0.07700       0.0%   Copied from ba08.mpr
 ba10.mpr:     0.07700       0.0%   Copied from ba09.mpr
 ba11.mpr:     0.07700       0.0%   Copied from ba10.mpr
 ba12.mpr:     0.07700       0.0%   Copied from ba11.mpr
```

VDTCRLC   N.S. dividend tax credit rate from large (eligible) corporations

DESCRIPTION

The Nova Scotia dividend tax credit for dividends from large (eligible) corporations is calculated as taxable dividends from large (eligible) corporations (imildivt) times this proportion. The total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (VTXFLG = 1).

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect

```
ba92.mpr:      0.00000        --      Not in effect
ba93.mpr:      0.00000        --      Not in effect
ba94.mpr:      0.00000        --      Not in effect
ba95.mpr:      0.00000        --      Not in effect
ba96.mpr:      0.00000        --      Not in effect
ba97.mpr:      0.00000        --      Not in effect
ba98.mpr:      0.00000        --      Not in effect
ba99.mpr:      0.00000        --      Not in effect
ba00.mpr:      0.07700        --      Federal Income Tax Form
                                      NS428 - 2000
ba01.mpr:      0.07700       0.0%     Federal Income Tax Form
                                      NS428 - 2001
ba02.mpr:      0.07700       0.0%     Federal Income Tax Form
                                      NS428 - 2002
ba03.mpr:      0.07700       0.0%     Federal Income Tax Form
                                      NS428 - 2003
ba04.mpr:      0.07700       0.0%     Federal Income Tax Form
                                      NS428 - 2004
ba05.mpr:      0.07700       0.0%     Federal Income Tax Form
                                      NS428 - 2005
ba06.mpr:      0.08850      14.9%     Federal Income Tax Form
                                      NS428 - 2006
ba07.mpr:      0.08850       0.0%     Copied from ba06.mpr
ba08.mpr:      0.08850       0.0%     Copied from ba07.mpr
ba09.mpr:      0.08850       0.0%     Copied from ba08.mpr
ba10.mpr:      0.08850       0.0%     Copied from ba09.mpr
ba11.mpr:      0.08850       0.0%     Copied from ba10.mpr
ba12.mpr:      0.08850       0.0%     Copied from ba11.mpr
```

VEDXPM   N.S. Education Amount per month of full-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible full-time months of study to determine the Nova Scotia education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	200.00	0.0%	Federal Income Tax Form NS(S11) - 2001
ba02.mpr:	200.00	0.0%	Federal Income Tax Form NS(S11) - 2002
ba03.mpr:	200.00	0.0%	Federal Income Tax Form NS428 - 2003
ba04.mpr:	200.00	0.0%	Federal Income Tax Form NS(S11) - 2004
ba05.mpr:	200.00	0.0%	Federal Income Tax Form NS(S11) - 2005
ba06.mpr:	200.00	0.0%	Federal Income Tax Form NS(S11) - 2006
ba07.mpr:	200.00	0.0%	TD1NS E (07)
ba08.mpr:	200.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	200.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	200.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
 ba11.mpr:     200.00        0.0%   Grown from ba10.mpr using
                             NONE=1.0000
 ba12.mpr:     200.00        0.0%   Grown from ba11.mpr using
                             NONE=1.0000
```

VEDXPMPT   N.S. Education Amount per month of part-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible part-time months of study to determine the Nova Scotia education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	60.00	--	Federal Income Tax Form NS428 – 2000
ba01.mpr:	60.00	0.0%	Federal Income Tax Form NS(S11) – 2001
ba02.mpr:	60.00	0.0%	Federal Income Tax Form NS(S11) – 2002

File/Year	Value	Growth	Source
ba03.mpr:	60.00	0.0%	Federal Income Tax Form NS428 – 2003
ba04.mpr:	60.00	0.0%	Federal Income Tax Form NS(S11) – 2004
ba05.mpr:	60.00	0.0%	Federal Income Tax Form NS(S11) – 2005
ba06.mpr:	60.00	0.0%	Federal Income Tax Form NS(S11) – 2006
ba07.mpr:	60.00	0.0%	TD1NS E (07)
ba08.mpr:	60.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	60.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	60.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	60.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	60.00	0.0%	Grown from ba11.mpr using NONE=1.0000

VEMXM   N.S. equivalent to married amount

DESCRIPTION

This parameter represents the equivalent to married tax credit when Nova Scotia tax is calculated as a tax on taxable income. It is only calculated when VTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect

```
ba92.mpr:      0.00              --     Not in effect
ba93.mpr:      0.00              --     Not in effect
ba94.mpr:      0.00              --     Not in effect
ba95.mpr:      0.00              --     Not in effect
ba96.mpr:      0.00              --     Not in effect
ba97.mpr:      0.00              --     Not in effect
ba98.mpr:      0.00              --     Not in effect
ba99.mpr:      0.00              --     Not in effect
ba00.mpr:      6140.00           --     Federal Income Tax Form
                                 NS428 - 2000
ba01.mpr:      6140.00          0.0%    Federal Income Tax Form
                                 NS428 - 2001
ba02.mpr:      6140.00          0.0%    Federal Income Tax Form
                                 NS428 - 2002
ba03.mpr:      6140.00          0.0%    Federal Income Tax Form
                                 NS428 - 2003
ba04.mpr:      6140.00          0.0%    Federal Income Tax Form
                                 NS428 - 2004
ba05.mpr:      6140.00          0.0%    Federal Income Tax Form
                                 NS428 - 2005
ba06.mpr:      6140.00          0.0%    Federal Income Tax Form
                                 NS428 - 2006
ba07.mpr:      6352.00          3.5%    TD1NS E (07)
ba08.mpr:      6565.00          3.4%    N.S. Budget Backgrounder
                                 2006 - Lower Taxes
ba09.mpr:      6778.00          3.2%    N.S. Budget Backgrounder
                                 2006 - Lower Taxes
ba10.mpr:      6989.00          3.1%    N.S. Budget Backgrounder
                                 2006 - Lower Taxes
ba11.mpr:      7128.78          2.0%    Grown from ba10.mpr using
                                 CPINS=1.020000
ba12.mpr:      7268.56          2.0%    Grown from ba11.mpr using
                                 CPINS=1.019608
```

VEMXMT   N.S. equivalent to married turndown level

DESCRIPTION

This parameter represents the provincial equivalent to married exemption turndown when
Nova Scotia tax is calculated as a tax on taxable income. It is only used when VTXFLG is
set to 1. The reduction is calculated as the dependant's net income less the turndown
VEMXMT.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00             --    Not in effect
 ba92.mpr:     0.00             --    Not in effect
 ba93.mpr:     0.00             --    Not in effect
 ba94.mpr:     0.00             --    Not in effect
 ba95.mpr:     0.00             --    Not in effect
 ba96.mpr:     0.00             --    Not in effect
 ba97.mpr:     0.00             --    Not in effect
 ba98.mpr:     0.00             --    Not in effect
 ba99.mpr:     0.00             --    Not in effect
 ba00.mpr:   614.00             --    Federal Income Tax Form
                          NS428 - 2000
 ba01.mpr:   614.00           0.0%    Federal Income Tax Form
                          NS428 - 2001
 ba02.mpr:   614.00           0.0%    Federal Income Tax Form
                          NS428 - 2002
 ba03.mpr:   614.00           0.0%    Federal Income Tax Form
                          NS428 - 2003
 ba04.mpr:   614.00           0.0%    Federal Income Tax Form
                          NS428 - 2004
 ba05.mpr:   614.00           0.0%    Federal Income Tax Form
                          NS428 - 2005
 ba06.mpr:   614.00           0.0%    Federal Income Tax Form
                          NS428 - 2006
 ba07.mpr:   635.00           3.4%    TD1NS E (07)
 ba08.mpr:   656.00           3.3%    N.S. Budget Backgrounder
                          2006 - Lower Taxes
 ba09.mpr:   678.00           3.4%    N.S. Budget Backgrounder
                          2006 - Lower Taxes
 ba10.mpr:   699.00           3.1%    N.S. Budget Backgrounder
                          2006 - Lower Taxes
```

VALUES

File/Year	Value	Growth	Source
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Not in effect
ba09.mpr:	0.00	--	Not in effect
ba10.mpr:	0.00	--	Not in effect
ba11.mpr:	0.00	--	Not in effect
ba12.mpr:	0.00	--	Not in effect

```
ba06.mpr:    100.00              --    Service Nova Scotia and
                                       Municipal Relations
ba07.mpr:    0.00                --    Not in effect
ba08.mpr:    0.00                --    Grown from ba07.mpr using
                                 NONE=1.0000
ba09.mpr:    0.00                --    Grown from ba08.mpr using
                                 NONE=1.0000
ba10.mpr:    0.00                --    Grown from ba09.mpr using
                                 NONE=1.0000
ba11.mpr:    0.00                --    Grown from ba10.mpr using
                                 NONE=1.0000
ba12.mpr:    0.00                --    Grown from ba11.mpr using
                                 NONE=1.0000
```

VHEATFLG   Nova Scotia Home Heating Assistance Rebate activation flag

DESCRIPTION

When VHEATFLG is turned on, families and individuals who heat their homes with oil or propane may receive a home heating fuel rebate from the Nova Scotia government for assistance with heating fuel expenses. The maximum value of the rebate (VHEATREB for users of oil or VHEATERB for users of electricity) will go to families with a net income of VHEATFTD or less, or if single, an income of VHEATSTD or less. Seniors who receive the Guaranteed Income Supplement or Spouse's Allowance and persons receiving social assistance will be eligible for the maximum rebate. The value of the rebate is held in impheatr.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
ba91.mpr:    0                   --    Not in effect
```

```
ba92.mpr:      0              --     Not in effect
ba93.mpr:      0              --     Not in effect
ba94.mpr:      0              --     Not in effect
ba95.mpr:      0              --     Not in effect
ba96.mpr:      0              --     Not in effect
ba97.mpr:      0              --     Not in effect
ba98.mpr:      0              --     Not in effect
ba99.mpr:      0              --     Not in effect
ba00.mpr:      0              --     Not in effect
ba01.mpr:      1              --     Service Nova Scotia and
                       Municipal Relations
ba02.mpr:      0              --     Not in effect
ba03.mpr:      1              --     Service Nova Scotia and
                       Municipal Relations
ba04.mpr:      0              --     Not in effect
ba05.mpr:      1              --     Service Nova Scotia and
                       Municipal Relations
ba06.mpr:      1              --     Service Nova Scotia and
                       Municipal Relations
ba07.mpr:      0              --     Not in effect
ba08.mpr:      0              --     Copied from ba07.mpr
ba09.mpr:      0              --     Copied from ba08.mpr
ba10.mpr:      0              --     Copied from ba09.mpr
ba11.mpr:      0              --     Copied from ba10.mpr
ba12.mpr:      0              --     Copied from ba11.mpr
```

VHEATFTD   Nova Scotia home heating fuel rebate income turndown for families

DESCRIPTION

This parameter represents the previous year's net income turndown for families who may be eligible for the home heating fuel rebate when VHEATFLG is activated. Families may receive a reduced rebate if their income is above this amount. Seniors who receive the Guaranteed Income Supplement or Spouse's Allowance and families receiving social assistance will be eligible for the maximum rebate.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	16500.00	--	Service Nova Scotia and Municipal Relations
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	17400.00	--	Service Nova Scotia and Municipal Relations
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	22000.00	--	Service Nova Scotia and Municipal Relations
ba06.mpr:	25000.00	13.6%	Service Nova Scotia and Municipal Relations
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	0.00	--	Grown from ba11.mpr using NONE=1.0000

VHEATREB   Nova Scotia home heating fuel rebate amount for oil

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	50.00	--	Service Nova Scotia and Municipal Relations
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	50.00	--	Service Nova Scotia and Municipal Relations
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	200.00	--	Service Nova Scotia and Municipal Relations
ba06.mpr:	250.00	25.0%	Service Nova Scotia and Municipal Relations
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	0.00	--	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	0.00	--	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	0.00	--	Grown from ba10.mpr using NONE=1.0000

```
   ba12.mpr:    0.00             --    Grown from ba11.mpr using
                                       NONE=1.0000
```

VHEATSTD   Nova Scotia home heating fuel rebate income turndown for singles

DESCRIPTION

This parameter represents the previous year's net income turndown for individuals who may
be eligible for the home heating fuel rebate when VHEATFLG is activated. Seniors who
receive the Guaranteed Income Supplement or Spouse's Allowance and persons receiving
social assistance will be eligible for the maximum rebate.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00             --    Not in effect
 ba92.mpr:    0.00             --    Not in effect
 ba93.mpr:    0.00             --    Not in effect
 ba94.mpr:    0.00             --    Not in effect
 ba95.mpr:    0.00             --    Not in effect
 ba96.mpr:    0.00             --    Not in effect
 ba97.mpr:    0.00             --    Not in effect
 ba98.mpr:    0.00             --    Not in effect
 ba99.mpr:    0.00             --    Not in effect
 ba00.mpr:    0.00             --    Not in effect
 ba01.mpr:    9500.00          --    Service Nova Scotia and
                                     Municipal Relations
 ba02.mpr:    0.00             --    Not in effect
 ba03.mpr:    10000.00         --    Service Nova Scotia and
                                     Municipal Relations
 ba04.mpr:    0.00             --    Not in effect
```

```
       ba05.mpr:     13400.00          --     Service Nova Scotia and
                                        Municipal Relations
       ba06.mpr:     15000.00      11.9%    Service Nova Scotia and
                                        Municipal Relations
       ba07.mpr:     0.00              --      Not in effect
       ba08.mpr:     0.00              --      Grown from ba07.mpr using
                                        NONE=1.0000
       ba09.mpr:     0.00              --      Grown from ba08.mpr using
                                        NONE=1.0000
       ba10.mpr:     0.00              --      Grown from ba09.mpr using
                                        NONE=1.0000
       ba11.mpr:     0.00              --      Grown from ba10.mpr using
                                        NONE=1.0000
       ba12.mpr:     0.00              --      Grown from ba11.mpr using
                                        NONE=1.0000
```

VHEATTU   Nova Scotia home heating fuel rebate take up

DESCRIPTION

This parameter represents the take up rate for the Nova Scotia home heating fuel rebate.
Eligible persons and families must apply for the rebate. See VHEATFLG for the rebate
program details.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000          --     Not in effect
 ba92.mpr:     0.00000          --     Not in effect
 ba93.mpr:     0.00000          --     Not in effect
 ba94.mpr:     0.00000          --     Not in effect
```

```
ba95.mpr:     0.00000       --     Not in effect
ba96.mpr:     0.00000       --     Not in effect
ba97.mpr:     0.00000       --     Not in effect
ba98.mpr:     0.00000       --     Not in effect
ba99.mpr:     0.00000       --     Not in effect
ba00.mpr:     0.00000       --     Not in effect
ba01.mpr:     0.26000       --     SPSD/M Development Team
ba02.mpr:     0.00000       --     Not in effect
ba03.mpr:     0.28000       --     SPSD/M Development Team
ba04.mpr:     0.00000       --     Not in effect
ba05.mpr:     0.38000       --     SPSD/M Development Team
ba06.mpr:     0.80000     110.5%   SPSD/M Development Team
ba07.mpr:     0.00000       --     Not in effect
ba08.mpr:     0.00000       --     Copied from ba07.mpr
ba09.mpr:     0.00000       --     Copied from ba08.mpr
ba10.mpr:     0.00000       --     Copied from ba09.mpr
ba11.mpr:     0.00000       --     Copied from ba10.mpr
ba12.mpr:     0.00000       --     Copied from ba11.mpr
```

VLVCMAX   Maximum N.S. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Nova Scotia labour sponsored funds tax credit (implvctc).
The credit is derived as a proportion VLVCRT of the cost of the funds bought (idlabtxg) up
to a maximum value VLVCMAX.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect

```
ba92.mpr:      0.00            --     Not in effect
ba93.mpr:      0.00            --     Not in effect
ba94.mpr:   1000.00            --     Federal Income Tax T1C (NS)
                                      TC-1994
ba95.mpr:   1000.00           0.0%    Federal Income Tax T1C (NS)
                                      TC-1995
ba96.mpr:    525.00          -47.5%   Federal Income Tax T1C (NS)
                                      TC-1996
ba97.mpr:    525.00           0.0%    Federal Income Tax T1C (NS)
                                      TC-1997
ba98.mpr:    525.00           0.0%    Federal Income Tax T1C (NS)
                                      TC-1998
ba99.mpr:    525.00           0.0%    Federal Income Tax T1C (NS)
                                      TC - 1999
ba00.mpr:    525.00           0.0%    Federal Income Tax Form
                                      NS479 - 2000
ba01.mpr:    525.00           0.0%    Federal Income Tax Form
                                      NS479 - 2001
ba02.mpr:    525.00           0.0%    Federal Income Tax Form
                                      NS479 - 2002
ba03.mpr:    525.00           0.0%    Federal Income Tax Form
                                      NS479 - 2003
ba04.mpr:    525.00           0.0%    Federal Income Tax Form
                                      NS479 - 2004
ba05.mpr:   1000.00          90.5%    Federal Income Tax Form
                                      NS479 - 2005
ba06.mpr:   1000.00           0.0%    Federal Income Tax Form
                                      NS428 - 2006
ba07.mpr:   1000.00           0.0%    Payroll Deductions Formulas
                                      2007 - T4127
ba08.mpr:   1000.00           0.0%    Grown from ba07.mpr using
                                      NONE=1.0000
ba09.mpr:   1000.00           0.0%    Grown from ba08.mpr using
                                      NONE=1.0000
ba10.mpr:   1000.00           0.0%    Grown from ba09.mpr using
                                      NONE=1.0000
ba11.mpr:   1000.00           0.0%    Grown from ba10.mpr using
                                      NONE=1.0000
ba12.mpr:   1000.00           0.0%    Grown from ba11.mpr using
                                      NONE=1.0000
```

DESCRIPTION

This is the rate for the Nova Scotia labour sponsored funds tax credit (implvctc). The credit is derived as a proportion VLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value VLVCMAX.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.20000	--	Federal Income Tax T1C (NS) TC-1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (NS) TC-1995
ba96.mpr:	0.15000	-25.0%	Federal Income Tax T1C (NS) TC-1996
ba97.mpr:	0.15000	0.0%	Federal Income Tax T1C (NS) TC-1997
ba98.mpr:	0.15000	0.0%	Federal Income Tax T1C (NS) TC-1998
ba99.mpr:	0.15000	0.0%	Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	0.15000	0.0%	Federal Income Tax Form NS479 - 2000
ba01.mpr:	0.15000	0.0%	Federal Income Tax Form NS479 - 2001

```
    ba02.mpr:      0.15000      0.0%   Federal Income Tax Form
                                       NS479 - 2002
    ba03.mpr:      0.15000      0.0%   Federal Income Tax Form
                                       NS479 - 2003
    ba04.mpr:      0.15000      0.0%   Federal Income Tax Form
                                       NS479 - 2004
    ba05.mpr:      0.20000     33.3%   Federal Income Tax Form
                                       NS479 - 2005
    ba06.mpr:      0.20000      0.0%   Federal Income Tax Form
                                       NS428 - 2006
    ba07.mpr:      0.20000      0.0%   Payroll Deductions Formulas
                                       2007 - T4127
    ba08.mpr:      0.20000      0.0%   Copied from ba07.mpr
    ba09.mpr:      0.20000      0.0%   Copied from ba08.mpr
    ba10.mpr:      0.20000      0.0%   Copied from ba09.mpr
    ba11.mpr:      0.20000      0.0%   Copied from ba10.mpr
    ba12.mpr:      0.20000      0.0%   Copied from ba11.mpr
```

VMAXDX   N.S. Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum Nova Scotia non-refundable disability tax credit. It is
given to individuals who claimed either a disability amount for self (iddisslf) or for a
dependant (iddisoth). The parameter is only used when the provincial tax on taxable income
is calculated (VTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
  ba91.mpr:      0.00          --     Not in effect
```

```
ba92.mpr:     0.00            --     Not in effect
ba93.mpr:     0.00            --     Not in effect
ba94.mpr:     0.00            --     Not in effect
ba95.mpr:     0.00            --     Not in effect
ba96.mpr:     0.00            --     Not in effect
ba97.mpr:     0.00            --     Not in effect
ba98.mpr:     0.00            --     Not in effect
ba99.mpr:     0.00            --     Not in effect
ba00.mpr:     4293.00         --     Federal Income Tax Form
                              NS428 - 2000
ba01.mpr:     4293.00        0.0%   Federal Income Tax Form
                              NS428 - 2001
ba02.mpr:     4293.00        0.0%   Federal Income Tax Form
                              NS428 - 2002
ba03.mpr:     4293.00        0.0%   Federal Income Tax Form
                              NS428 - 2003
ba04.mpr:     4293.00        0.0%   Federal Income Tax Form
                              NS428 - 2004
ba05.mpr:     4293.00        0.0%   Federal Income Tax Form
                              NS428 - 2005
ba06.mpr:     4293.00        0.0%   Federal Income Tax Form
                              NS428 - 2006
ba07.mpr:     4441.00        3.4%   TD1NS E (07)
ba08.mpr:     4596.00        3.5%   N.S. Budget Backgrounder
                              2006 - Lower Taxes
ba09.mpr:     4738.00        3.1%   N.S. Budget Backgrounder
                              2006 - Lower Taxes
ba10.mpr:     4887.00        3.1%   N.S. Budget Backgrounder
                              2006 - Lower Taxes
ba11.mpr:     4984.74        2.0%   Grown from ba10.mpr using
                              CPINS=1.020000
ba12.mpr:     5082.48        2.0%   Grown from ba11.mpr using
                              CPINS=1.019608
```

VMAXET   N.S. maximum on transfer of education and tuition amount

DESCRIPTION

The maximum dollar amount of the combined Nova Scotia Education and Tuition Tax
Credits that may be transferred between spouses or from a dependent to a supporting parent.
The parameter is only used when the provincial tax on taxable income is calculated
(VTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	5000.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	5000.00	0.0%	Federal Income Tax Form NS(S11) - 2001
ba02.mpr:	5000.00	0.0%	Federal Income Tax Form NS(S11) - 2002
ba03.mpr:	5000.00	0.0%	Federal Income Tax Form NS428 - 2003
ba04.mpr:	5000.00	0.0%	Federal Income Tax Form NS(S11) - 2004
ba05.mpr:	5000.00	0.0%	Federal Income Tax Form NS(S11) - 2005
ba06.mpr:	5000.00	0.0%	Federal Income Tax Form NS(S11) - 2006
ba07.mpr:	5000.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	5000.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	5000.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	5000.00	0.0%	Grown from ba09.mpr using NONE=1.0000

File/Year	Value	Growth	Source
ba02.mpr:	1637.00	0.0%	Federal Income Tax NS428 - 2002
ba03.mpr:	1637.00	0.0%	Federal Income Tax NS428 - 2003
ba04.mpr:	1637.00	0.0%	Federal Income Tax NS428 - 2004
ba05.mpr:	1637.00	0.0%	Grown from ba04.mpr using NONE=1.0000
ba06.mpr:	1637.00	0.0%	Grown from ba05.mpr using NONE=1.0000
ba07.mpr:	1637.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	1637.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	1637.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	1637.00	0.0%	Grown from ba09.mpr using NONE=1.0000
ba11.mpr:	1637.00	0.0%	Grown from ba10.mpr using NONE=1.0000
ba12.mpr:	1637.00	0.0%	Grown from ba11.mpr using NONE=1.0000

```
ba02.mpr:     1637.00      0.0%   Federal Income Tax NS428 –
                                  2002
ba03.mpr:     1637.00      0.0%   Federal Income Tax NS428 –
                                  2003
ba04.mpr:     1637.00      0.0%   Federal Income Tax Form
                                  NS428 – 2004
ba05.mpr:     1637.00      0.0%   Federal Income Tax Form
                                  NS428 – 2005
ba06.mpr:     1637.00      0.0%   Federal Income Tax Form
                                  NS428 – 2006
ba07.mpr:     1637.00      0.0%   Grown from ba06.mpr using
                                  CPINS=1.000000
ba08.mpr:     1637.00      0.0%   Grown from ba07.mpr using
                                  CPINS=1.000000
ba09.mpr:     1637.00      0.0%   Grown from ba08.mpr using
                                  CPINS=1.000000
ba10.mpr:     1637.00      0.0%   Grown from ba09.mpr using
                                  CPINS=1.000000
ba11.mpr:     1669.74      2.0%   Grown from ba10.mpr using
                                  CPINS=1.020000
ba12.mpr:     1702.48      2.0%   Grown from ba11.mpr using
                                  CPINS=1.019608
```

VMEDANF   N.S. Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either VMEDANF percent of net income, or VMEDALL, whichever is less. The Nova Scotia non-refundable medical expense tax credit is only calculated when VTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

```
 ba91.mpr:     0.00000          --      Not in effect
 ba92.mpr:     0.00000          --      Not in effect
 ba93.mpr:     0.00000          --      Not in effect
 ba94.mpr:     0.00000          --      Not in effect
 ba95.mpr:     0.00000          --      Not in effect
 ba96.mpr:     0.00000          --      Not in effect
 ba97.mpr:     0.00000          --      Not in effect
 ba98.mpr:     0.00000          --      Not in effect
 ba99.mpr:     0.00000          --      Not in effect
 ba00.mpr:     0.03000          --      Federal Income Tax NS428 -
                                        2000
 ba01.mpr:     0.03000         0.0%     Federal Income Tax NS428 -
                                        2001
 ba02.mpr:     0.03000         0.0%     Federal Income Tax NS428 -
                                        2002
 ba03.mpr:     0.03000         0.0%     Federal Income Tax NS428 -
                                        2003
 ba04.mpr:     0.03000         0.0%     Federal Income Tax Form
                                        NS428 - 2004
 ba05.mpr:     0.03000         0.0%     Federal Income Tax Form
                                        NS428 - 2005
 ba06.mpr:     0.03000         0.0%     Federal Income Tax Form
                                        NS428 - 2006
 ba07.mpr:     0.03000         0.0%     Copied from ba06.mpr
 ba08.mpr:     0.03000         0.0%     Copied from ba07.mpr
 ba09.mpr:     0.03000         0.0%     Copied from ba08.mpr
 ba10.mpr:     0.03000         0.0%     Copied from ba09.mpr
 ba11.mpr:     0.03000         0.0%     Copied from ba10.mpr
 ba12.mpr:     0.03000         0.0%     Copied from ba11.mpr
```

VMXM   N.S. married amount

DESCRIPTION

This parameter represents the married tax credit when Nova Scotia tax is calculated as a tax on taxable income. It is only used when VTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6140.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	6140.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	6140.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	6140.00	0.0%	Federal Income Tax Form NS428 - 2003
ba04.mpr:	6140.00	0.0%	Federal Income Tax Form NS428 - 2004
ba05.mpr:	6140.00	0.0%	Federal Income Tax Form NS428 - 2005
ba06.mpr:	6140.00	0.0%	Federal Income Tax Form NS428 - 2006
ba07.mpr:	6352.00	3.5%	TD1NS E (07)
ba08.mpr:	6565.00	3.4%	N.S. Budget Backgrounder 2006 - Lower Taxes
ba09.mpr:	6778.00	3.2%	N.S. Budget Backgrounder 2006 - Lower Taxes
ba10.mpr:	6989.00	3.1%	N.S. Budget Backgrounder 2006 - Lower Taxes

```
ba11.mpr:    7128.78      2.0%   Grown from ba10.mpr using
                                 CPINS=1.020000
ba12.mpr:    7268.56      2.0%   Grown from ba11.mpr using
                                 CPINS=1.019608
```

VMXMT   N.S. married amount turndown level

DESCRIPTION

This parameter represents the provincial married exemption turndown when Nova Scotia tax
is calculated as a tax on taxable income. It is only used when VTXFLG is set to 1. The
reduction is calculated as the dependant's net income less the turndown VMXMT.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	614.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	614.00	0.0%	Federal Income Tax Form NS428 - 2002

```
ba03.mpr:      614.00      0.0%   Federal Income Tax Form
                                  NS428 - 2003
ba04.mpr:      614.00      0.0%   Federal Income Tax Form
                                  NS428 - 2004
ba05.mpr:      614.00      0.0%   Federal Income Tax Form
                                  NS428 - 2005
ba06.mpr:      614.00      0.0%   Federal Income Tax Form
                                  NS428 - 2006
ba07.mpr:      635.00      3.4%   TD1NS E (07)
ba08.mpr:      656.00      3.3%   N.S. Budget Backgrounder
                                  2006 - Lower Taxes
ba09.mpr:      678.00      3.4%   N.S. Budget Backgrounder
                                  2006 - Lower Taxes
ba10.mpr:      699.00      3.1%   N.S. Budget Backgrounder
                                  2006 - Lower Taxes
ba11.mpr:      712.98      2.0%   Grown from ba10.mpr using
                                  CPINS=1.020000
ba12.mpr:      726.96      2.0%   Grown from ba11.mpr using
                                  CPINS=1.019608
```

VODISTC   N.S. Maximum infirm dependent 18 or older tax credit

DESCRIPTION

This parameter is the amount which can be claimed for the Nova Scotia non-refundable tax credit for infirm dependents aged 18 and over if the filer has already claimed an amount for disabled dependents (idothpe). Note that the model assumes that there is only one disabled dependent. The parameter is only used when a provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	2386.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	2386.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	2386.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	2386.00	0.0%	Federal Income Tax Form NS428 - 2003
ba04.mpr:	2386.00	0.0%	Federal Income Tax Form NS428 - 2004
ba05.mpr:	2386.00	0.0%	Federal Income Tax Form NS428 - 2005
ba06.mpr:	2386.00	0.0%	Federal Income Tax Form NS428 - 2006
ba07.mpr:	2468.00	3.4%	TD1NS E (07)
ba08.mpr:	2551.00	3.4%	N.S. Budget Backgrounder 2006 - Lower Taxes
ba09.mpr:	2633.00	3.2%	N.S. Budget Backgrounder 2006 - Lower Taxes
ba10.mpr:	2714.00	3.1%	N.S. Budget Backgrounder 2006 - Lower Taxes
ba11.mpr:	2768.28	2.0%	Grown from ba10.mpr using CPINS=1.020000
ba12.mpr:	2822.56	2.0%	Grown from ba11.mpr using CPINS=1.019608

VPHOPT   Nova Scotia pharmacare premium option (1=GIS, 2=income)

DESCRIPTION

When this parameter is set to 1, the Pharmacare tax credit is available to all seniors age 65 and over who are in receipt of GIS. When it is set to 2, the credit is available to all seniors but is reduced when family income is greater than VPHTD for singles and VPHTDC for couples. The refundable tax credit was introduced in the 1995 Nova Scotia budget, and was modified in 1996.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	1	--	Option
ba92.mpr:	1	--	Option
ba93.mpr:	1	--	Option
ba94.mpr:	1	--	Option
ba95.mpr:	1	--	Option
ba96.mpr:	2	--	Option
ba97.mpr:	2	--	Option
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	OPTION
ba01.mpr:	2	--	OPTION
ba02.mpr:	2	--	OPTION
ba03.mpr:	2	--	OPTION
ba04.mpr:	2	--	OPTION
ba05.mpr:	2	--	OPTION

VALUES

File/Year	Value	Growth	Source
ba99.mpr:	215.00	0.0%	Nova Scotia Dept. of Finance
ba00.mpr:	215.00	0.0%	Estimate
ba01.mpr:	215.00	0.0%	Copied from ba00.mpr
ba02.mpr:	215.00	0.0%	Copied from ba01.mpr
ba03.mpr:	215.00	0.0%	Copied from ba02.mpr
ba04.mpr:	215.00	0.0%	Copied from ba03.mpr
ba05.mpr:	215.00	0.0%	Copied from ba04.mpr
ba06.mpr:	215.00	0.0%	Copied from ba05.mpr
ba07.mpr:	215.00	0.0%	Copied from ba06.mpr
ba08.mpr:	215.00	0.0%	Copied from ba07.mpr
ba09.mpr:	215.00	0.0%	Copied from ba08.mpr
ba10.mpr:	215.00	0.0%	Copied from ba09.mpr
ba11.mpr:	215.00	0.0%	Copied from ba10.mpr
ba12.mpr:	215.00	0.0%	Copied from ba11.mpr

```
ba99.mpr:    0.00           --    Not in effect - Tax Credit
                                  dropped in 1999
ba00.mpr:    0.00           --    Not in effect
ba01.mpr:    0.00           --    Not in effect
ba02.mpr:    0.00           --    Not in effect
ba03.mpr:    0.00           --    Not in effect
ba04.mpr:    0.00           --    Not in effect
ba05.mpr:    0.00           --    Not in effect
ba06.mpr:    0.00           --    Not in effect
ba07.mpr:    0.00           --    Copied from ba06.mpr
ba08.mpr:    0.00           --    Copied from ba07.mpr
ba09.mpr:    0.00           --    Copied from ba08.mpr
ba10.mpr:    0.00           --    Copied from ba09.mpr
ba11.mpr:    0.00           --    Copied from ba10.mpr
ba12.mpr:    0.00           --    Copied from ba11.mpr
```

VPHRR   Nova Scotia pharmacare tax credit reduction rate

DESCRIPTION

This parameter gives the amount of the Nova Scotia Pharmacare premium tax credit reduction rate. This is the proportion of income (imgisinc) above the turndown (VPHTD or VPHTDC) which will be subtracted from the Maximum Pharmacare Tax Credit (VPHTC) to determine the allowable amount of the tax credit. The refundable tax credit was introduced in the 1995 Nova Scotia budget.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

```
ba91.mpr:     0.00000        --     Not in effect
ba92.mpr:     0.00000        --     Not in effect
ba93.mpr:     0.00000        --     Not in effect
ba94.mpr:     0.00000        --     Not in effect
ba95.mpr:     0.01000        --     Nova Scotia Budget 1995
ba96.mpr:     0.10000      900.0%   Nova Scotia
ba97.mpr:     0.10000        0.0%   Nova Scotia
ba98.mpr:     0.10000        0.0%   Nova Scotia Dept. of Finance
ba99.mpr:     0.00000        --     Not in effect - Tax Credit
                                    dropped in 1999
ba00.mpr:     0.00000        --     Not in effect
ba01.mpr:     0.00000        --     Not in effect
ba02.mpr:     0.00000        --     Not in effect
ba03.mpr:     0.00000        --     Not in effect
ba04.mpr:     0.00000        --     Not in effect
ba05.mpr:     0.00000        --     Not in effect
ba06.mpr:     0.00000        --     Not in effect
ba07.mpr:     0.00000        --     Copied from ba06.mpr
ba08.mpr:     0.00000        --     Copied from ba07.mpr
ba09.mpr:     0.00000        --     Copied from ba08.mpr
ba10.mpr:     0.00000        --     Copied from ba09.mpr
ba11.mpr:     0.00000        --     Copied from ba10.mpr
ba12.mpr:     0.00000        --     Copied from ba11.mpr
```

VPHTC   Nova Scotia pharmacare refundable tax credit

DESCRIPTION

This parameter gives the amount of the Nova Scotia Pharmacare premium tax credit. When VPHOPT is set to 1, the tax credit available to all seniors age 65 and over who are in receipt of GIS. When VPHOPT is set to 2, the credit is available to all seniors but is reduced when family income is greater than VPHTD for singles and VPHTDC for couples. The refundable tax credit was introduced in the 1995 Nova Scotia budget.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00          --    Not in effect
 ba92.mpr:    0.00          --    Not in effect
 ba93.mpr:    0.00          --    Not in effect
 ba94.mpr:    0.00          --    Not in effect
 ba95.mpr:  300.00          --    Nova Scotia Budget 1995
 ba96.mpr:  300.00        0.0%    Nova Scotia Budget 1995
 ba97.mpr:  300.00        0.0%    Nova Scotia Budget 1995
 ba98.mpr:  300.00        0.0%    Nova Scotia Dept. of Finance
 ba99.mpr:    0.00          --    Not in effect - Tax Credit
                         dropped in 1999
 ba00.mpr:    0.00          --    Not in effect
 ba01.mpr:    0.00          --    Not in effect
 ba02.mpr:    0.00          --    Not in effect
 ba03.mpr:    0.00          --    Not in effect
 ba04.mpr:    0.00          --    Not in effect
 ba05.mpr:    0.00          --    Not in effect
 ba06.mpr:    0.00          --    Not in effect
 ba07.mpr:    0.00          --    Copied from ba06.mpr
 ba08.mpr:    0.00          --    Copied from ba07.mpr
 ba09.mpr:    0.00          --    Copied from ba08.mpr
 ba10.mpr:    0.00          --    Copied from ba09.mpr
 ba11.mpr:    0.00          --    Copied from ba10.mpr
 ba12.mpr:    0.00          --    Copied from ba11.mpr
```

DESCRIPTION

When VPHOPT is set to 1, this parameter gives the amount of the Nova Scotia Pharmacare premium tax credit turndown. When VPHOPT is set to 2, this is the turndown for singles (for couples it is VPHTDC). The turndown represents the level of income above which the Nova Scotia Pharmacare refundable tax credit begins to be reduced. The income used is imgisinc when VPHOPT is set to 1, and family income (imictot) otherwise. The refundable tax credit was introduced in the 1995 Nova Scotia budget.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	15000.00	--	Nova Scotia Budget 1995
ba96.mpr:	15000.00	0.0%	Nova Scotia Budget 1995
ba97.mpr:	15000.00	0.0%	Nova Scotia Budget 1995
ba98.mpr:	15000.00	0.0%	Nova Scotia Dept. of Finance
ba99.mpr:	0.00	--	Not in effect - Tax Credit dropped in 1999
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect

```
ba04.mpr:      0.00              --     Not in effect
ba05.mpr:      0.00              --     Not in effect
ba06.mpr:      0.00              --     Not in effect
ba07.mpr:      0.00              --     Copied from ba06.mpr
ba08.mpr:      0.00              --     Copied from ba07.mpr
ba09.mpr:      0.00              --     Copied from ba08.mpr
ba10.mpr:      0.00              --     Copied from ba09.mpr
ba11.mpr:      0.00              --     Copied from ba10.mpr
ba12.mpr:      0.00              --     Copied from ba11.mpr
```

VPHTDC Nova Scotia pharmacare tax credit turndown for couples

DESCRIPTION

When VPHOPT is set to 2, this is the turndown for couple (for singles it is VPHTD). The turndown represents the level of income above which the Nova Scotia Pharmacare refundable tax credit begins to be reduced. The income used is imictot.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value Growth Source

```
 ba91.mpr:      0.00              --     Not in Effect
 ba92.mpr:      0.00              --     Not in Effect
 ba93.mpr:      0.00              --     Not in Effect
 ba94.mpr:      0.00              --     Not in Effect
 ba95.mpr:      0.00              --     Not in Effect
 ba96.mpr:  18000.00              --     Nova Scotia
```

```
ba97.mpr:    18000.00     0.0%   Nova Scotia
ba98.mpr:    18000.00     0.0%   Nova Scotia Dept. of Finance
ba99.mpr:    0.00          --    Not in effect - Tax Credit
                                 dropped in 1999
ba00.mpr:    0.00          --    Not in effect
ba01.mpr:    0.00          --    Not in effect
ba02.mpr:    0.00          --    Not in effect
ba03.mpr:    0.00          --    Not in effect
ba04.mpr:    0.00          --    Not in effect
ba05.mpr:    0.00          --    Not in effect
ba06.mpr:    0.00          --    Not in effect
ba07.mpr:    0.00          --    Grown from ba06.mpr using
                                 DEFAULT=1.0000
ba08.mpr:    0.00          --    Grown from ba07.mpr using
                                 DEFAULT=1.0000
ba09.mpr:    0.00          --    Grown from ba08.mpr using
                                 DEFAULT=1.0000
ba10.mpr:    0.00          --    Grown from ba09.mpr using
                                 DEFAULT=1.0000
ba11.mpr:    0.00          --    Grown from ba10.mpr using
                                 DEFAULT=1.0000
ba12.mpr:    0.00          --    Grown from ba11.mpr using
                                 DEFAULT=1.0000
```

VPNTCR   N.S. provincial non-refundable tax credit rate

DESCRIPTION

This single parameter sets the tax credit rate for all of the non-refundable tax credits in Nova Scotia. Each tax credit is calculated separately and summed for a total credit. The parameter is only used when a provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.09770	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	0.09770	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	0.09770	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	0.09770	0.0%	Federal Income Tax Form NS428 - 2003
ba04.mpr:	0.08790	-10.0%	Federal Income Tax Form NS428 - 2004
ba05.mpr:	0.08790	0.0%	Federal Income Tax Form NS428 - 2005
ba06.mpr:	0.08790	0.0%	Federal Income Tax Form NS428 - 2006
ba07.mpr:	0.08790	0.0%	Payroll Deductions Formulas 2007 - T4127
ba08.mpr:	0.08790	0.0%	Copied from ba07.mpr
ba09.mpr:	0.08790	0.0%	Copied from ba08.mpr
ba10.mpr:	0.08790	0.0%	Copied from ba09.mpr
ba11.mpr:	0.08790	0.0%	Copied from ba10.mpr
ba12.mpr:	0.08790	0.0%	Copied from ba11.mpr

VPTC   Nova Scotia political contribution table [total donations,donation allowed]

DESCRIPTION

This table contains the figures necessary to calculate the Nova Scotia Political Contribution
Tax Credit. The first column represents the dollar amount of total Nova Scotia political
contributions to which the corresponding percentages of the third column are applied to

calculate the total Allowable Nova Scotia Political Contribution Tax Credit. Only the first and third columns of the table need to be specified.

CROSS REFERENCE

Function	**Description**
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value		Source	
ba91.mpr:	3		[Rows]	Federal Income Tax T1C (NS) – 1991
	0	0	0.750	
	100	(75)	0.500	
	550	(300)	0.333	
ba92.mpr:			[Same]	Federal Income Tax T1C (NS) – 1992
ba93.mpr:			[Same]	Federal Income Tax T1C (NS) – 1993
ba94.mpr:			[Same]	Federal Income Tax T1C (NS) 1994
ba95.mpr:			[Same]	Federal Income Tax T1C (NS) – 1995
ba96.mpr:			[Same]	Federal Income Tax T1C (NS) – 1996
ba97.mpr:			[Same]	Federal Income Tax T1C (NS) 1997
ba98.mpr:			[Same]	Federal Income Tax T1C (NS) 1998
ba99.mpr:			[Same]	Federal Income Tax T1C (NS) – 1999
ba00.mpr:			[Same]	Federal Income Tax Form NS479 – 2000
ba01.mpr:			[Same]	Federal Income Tax Form NS479 – 2001
ba02.mpr:			[Same]	Federal Income Tax Form NS479 – 2002

```
ba03.mpr:                    [Same]   Federal Income Tax Form
                                      NS428 - 2003
ba04.mpr:                    [Same]   Federal Income Tax Form
                                      NS479 - 2004
ba05.mpr:                    [Same]   Federal Income Tax Form
                                      NS479 - 2005
ba06.mpr:                    [Same]   Federal Income Tax Form
                                      NS428 - 2006
ba07.mpr:                    [Same]   Grown from ba06.mpr using
                                      NONE=1.0000
ba08.mpr:                    [Same]   Grown from ba07.mpr using
                                      NONE=1.0000
ba09.mpr:                    [Same]   Grown from ba08.mpr using
                                      NONE=1.0000
ba10.mpr:                    [Same]   Grown from ba09.mpr using
                                      NONE=1.0000
ba11.mpr:                    [Same]   Grown from ba10.mpr using
                                      NONE=1.0000
ba12.mpr:                    [Same]   Grown from ba11.mpr using
                                      NONE=1.0000
```

VPTCBEN   Maximum Nova Scotia political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Nova Scotia Political Tax Credit.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	500.00	--	Federal Income Tax T1C (NS) TC-1991
ba92.mpr:	500.00	0.0%	Federal Income Tax T1C (NS) TC-1992
ba93.mpr:	500.00	0.0%	Federal Income Tax T1C (NS) TC-1993
ba94.mpr:	500.00	0.0%	Federal Income Tax T1C (NS) 1994
ba95.mpr:	500.00	0.0%	Federal Income Tax T1C (NS) 1995
ba96.mpr:	500.00	0.0%	Federal Income Tax T1C (NS) 1996
ba97.mpr:	500.00	0.0%	Federal Income Tax T1C (NS) 1997
ba98.mpr:	500.00	0.0%	Federal Income Tax T1C (NS) 1998
ba99.mpr:	500.00	0.0%	Federal Income Tax T1C (NS) - 1999
ba00.mpr:	500.00	0.0%	Federal Income Tax Form NS479 - 2000
ba01.mpr:	500.00	0.0%	Federal Income Tax Form NS479 - 2001
ba02.mpr:	500.00	0.0%	Federal Income Tax Form NS479 - 2002
ba03.mpr:	500.00	0.0%	Federal Income Tax Form NS428 - 2003
ba04.mpr:	500.00	0.0%	Federal Income Tax Form NS479 - 2004
ba05.mpr:	500.00	0.0%	Federal Income Tax Form NS479 - 2005
ba06.mpr:	500.00	0.0%	Federal Income Tax Form NS428 - 2006
ba07.mpr:	500.00	0.0%	Grown from ba06.mpr using NONE=1.0000
ba08.mpr:	500.00	0.0%	Grown from ba07.mpr using NONE=1.0000
ba09.mpr:	500.00	0.0%	Grown from ba08.mpr using NONE=1.0000
ba10.mpr:	500.00	0.0%	Grown from ba09.mpr using NONE=1.0000

```
ba11.mpr:     500.00         0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:     500.00         0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```

VPTF   Nova Scotia provincial tax fraction

DESCRIPTION

Nova Scotia Basic Provincial Income Tax (imbpt) is calculated as a proportion of Basic
Federal Tax using this factor.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

```
File/Year        Value      Growth Source

 ba91.mpr:    0.59500          --    Federal Income Tax 1991 (NS)
                                   - Schedule 1
 ba92.mpr:    0.59500        0.0%   Federal Income Tax 1992 (NS)
                                   - Schedule 1
 ba93.mpr:    0.59500        0.0%   Federal Income Tax 1993 (NS)
                                   - Schedule 1
 ba94.mpr:    0.59500        0.0%   Federal Income Tax T1C (NS)
                                   1994
 ba95.mpr:    0.59500        0.0%   Federal Income Tax T1C (NS)
                                   TC - 1995
 ba96.mpr:    0.59500        0.0%   Federal Income Tax T1C (NS)
                                   TC - 1996
 ba97.mpr:    0.58500        -1.7%  Nova Scotia 1996 Budget
 ba98.mpr:    0.57500        -1.7%  Federal Income Tax T1C (NS)
                                   TC - 1998
```

```
ba00.mpr:    0.00000     --    Not in effect
ba01.mpr:    0.00000     --    Not in effect
ba02.mpr:    0.00000     --    Not in effect
ba03.mpr:    0.00000     --    Not in effect
ba04.mpr:    0.00000     --    Not in effect
ba05.mpr:    0.00000     --    Not in effect
ba06.mpr:    0.00000     --    Not in effect
ba07.mpr:    0.00000     --    Not in effect
ba08.mpr:    0.00000     --    Copied from ba07.mpr
ba09.mpr:    0.00000     --    Copied from ba08.mpr
ba10.mpr:    0.00000     --    Copied from ba09.mpr
ba11.mpr:    0.00000     --    Copied from ba10.mpr
ba12.mpr:    0.00000     --    Copied from ba11.mpr
```

VPTX   N.S. tax table [taxable income,basic provincial tax]

DESCRIPTION

This table represents the Nova Scotia tax curve used when calculating the tax on taxable income (VTXFLG = 1). The first column represents Taxable Income, the second represents the amount of Basic Provincial Tax payable at that level of taxable income, the third column represents the marginal tax rate for the interval between this and the next value in the table.

Only the first and third columns of the tax table need be specified. The second column is computed by the standard algorithm.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Source

```
 ba91.mpr:     1              [Rows]   Not in effect
         0      0.0000    0.000000
 ba92.mpr:                    [Same]   Not in effect
 ba93.mpr:                    [Same]   Not in effect
 ba94.mpr:                    [Same]   Not in effect
 ba95.mpr:                    [Same]   Not in effect
 ba96.mpr:                    [Same]   Not in effect
 ba97.mpr:                    [Same]   Not in effect
 ba98.mpr:                    [Same]   Not in effect
 ba99.mpr:                    [Same]   Not in effect
 ba00.mpr:     3              [Rows]   Federal Income Tax Form
                                       NS428 - 2000
         0      0.0000    0.097700
     29590 (2890.9430)   0.149500
     59180 (7314.6480)   0.166700
 ba01.mpr:                    [Same]   Federal Income Tax Form
                                       NS428 - 2001
 ba02.mpr:                    [Same]   Federal Income Tax Form
                                       NS428 - 2002
 ba03.mpr:                    [Same]   Federal Income Tax Form
                                       NS428 - 2003
 ba04.mpr:     4              [Rows]   Federal Income Tax Form
                                       NS428 - 2004
         0      0.0000    0.087900
     29590 (2600.9610)   0.149500
     59180 (7024.6660)   0.166700
     93000 (12662.4600)   0.175000
 ba05.mpr:                    [Same]   Federal Income Tax Form
                                       NS428 - 2005
 ba06.mpr:                    [Same]   Federal Income Tax Form
                                       NS428 - 2006
 ba07.mpr:                    [Same]   Payroll Deductions Formulas
                                       2007 - T4127
 ba08.mpr:                    [Same]   Grown from ba07.mpr using
                                       CPINS=1.000000
 ba09.mpr:                    [Same]   Grown from ba08.mpr using
                                       CPINS=1.000000
 ba10.mpr:                    [Same]   Grown from ba09.mpr using
                                       CPINS=1.000000
```

```
ba11.mpr:     4           [Rows]   Grown from ba10.mpr using
                                    CPINS=1.020000
           0      0.0000   0.087900
       30182 (2652.9978)   0.149500
       60364 (7165.2068)   0.166700
       94860 (12915.6900)   0.175000
 ba12.mpr:     4           [Rows]   Grown from ba11.mpr using
                                    CPINS=1.019608
           0      0.0000   0.087900
       30774 (2705.0346)   0.149500
       61548 (7305.7476)   0.166700
       96720 (13168.9200)   0.175000
```

VSCI   Nova Scotia provincial tax above which surtax applies

DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of VSF applies.

For Nova Scotia, the SPSM calculates provincial surtax (impsur) as VSF percent of provincial taxes (imtxp) above the level VSCI plus VSF2 percent of provincial taxes above the level VSCI2.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	10000.00	--	Federal Income Tax 1991 (NS) - Schedule 1
ba92.mpr:	10000.00	0.0%	Federal Income Tax 1992 (NS) - Schedule 1

```
ba93.mpr:     10000.00      0.0%   Federal Income Tax 1993 (NS)
                                   - Schedule 1
ba94.mpr:      7000.00    -30.0%   Federal Income Tax T1C (NS)
                                   1994
ba95.mpr:     10000.00     42.9%   Federal Income Tax T1C (NS)
                                   TC - 1995
ba96.mpr:     10000.00      0.0%   Federal Income Tax T1C (NS)
                                   TC - 1996
ba97.mpr:     10000.00      0.0%   Federal Income Tax T1C (NS)
                                   TC - 1997
ba98.mpr:     10000.00      0.0%   Federal Income Tax T1C (NS)
                                   TC - 1998
ba99.mpr:     10000.00      0.0%   Federal Income Tax T1C (NS)
                                   TC - 1999
ba00.mpr:     10000.00      0.0%   Federal Income Tax Form
                                   NS428 - 2000
ba01.mpr:     10000.00      0.0%   Federal Income Tax Form
                                   NS428 - 2001
ba02.mpr:     10000.00      0.0%   Federal Income Tax Form
                                   NS428 - 2002
ba03.mpr:     10000.00      0.0%   Federal Income Tax Form
                                   NS428 - 2003
ba04.mpr:     10000.00      0.0%   Federal Income Tax Form
                                   NS428 - 2004
ba05.mpr:     10000.00      0.0%   Federal Income Tax Form
                                   NS428 - 2005
ba06.mpr:     10000.00      0.0%   Federal Income Tax Form
                                   NS428 - 2006
ba07.mpr:     10000.00      0.0%   Payroll Deductions Formulas
                                   2007 - T4127
ba08.mpr:     10000.00      0.0%   Grown from ba07.mpr using
                                   NONE=1.0000
ba09.mpr:     10000.00      0.0%   Grown from ba08.mpr using
                                   NONE=1.0000
ba10.mpr:     10000.00      0.0%   Grown from ba09.mpr using
                                   NONE=1.0000
ba11.mpr:     10000.00      0.0%   Grown from ba10.mpr using
                                   NONE=1.0000
ba12.mpr:     10000.00      0.0%   Grown from ba11.mpr using
                                   NONE=1.0000
```

DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of VSF2 applies.

For Nova Scotia, the SPSM calculates provincial surtax (impsur) as VSF percent of provincial taxes (imtxp) above the level VSCI plus VSF2 percent of provincial taxes above the level VSCI2.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	0.00	--	not in effect
ba94.mpr:	10500.00	--	Federal Income Tax T1C (NS) 1994
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect

ba94.mpr: 0.10000   0.0%   Federal Income Tax 1994 (NS)
                          - Schedule 1
ba95.mpr: 0.10000   0.0%   Federal Income Tax 1995 (NS)
                          - Schedule 1
ba96.mpr: 0.10000   0.0%   Federal Income Tax 1996 (NS)
                          - Schedule 1
ba97.mpr: 0.10000   0.0%   Federal Income Tax 1997 (NS)
                          - Schedule 1
ba98.mpr: 0.10000   0.0%   Nova Scotia Tax and Credits
                          (NS428)
ba99.mpr: 0.10000   0.0%   Nova Scotia Tax and Credits
                          (NS428)
ba00.mpr: 0.10000   0.0%   Nova Scotia Tax and Credits
                          (NS428)
ba01.mpr: 0.10000   0.0%   Nova Scotia Tax and Credits
                          (NS428)

```
ba94.mpr:     0.20000     100.0%   Federal Income Tax T1C (NS)
                                   1994
ba95.mpr:     0.10000     -50.0%   Federal Income Tax T1C (NS)
                                   TC - 1995
ba96.mpr:     0.10000       0.0%   Federal Income Tax T1C (NS)
                                   TC - 1996
ba97.mpr:     0.10000       0.0%   Federal Income Tax T1C (NS)
                                   TC - 1997
ba98.mpr:     0.10000       0.0%   Federal Income Tax T1C (NS)
                                   TC - 1998
ba99.mpr:     0.10000       0.0%   Federal Income Tax T1C (NS)
                                   TC - 1999
ba00.mpr:     0.10000       0.0%   Federal Income Tax Form
                                   NS428 - 2000
ba01.mpr:     0.10000       0.0%   Federal Income Tax Form
                                   NS428 - 2001
ba02.mpr:     0.10000       0.0%   Federal Income Tax Form
                                   NS428 - 2002
ba03.mpr:     0.10000       0.0%   Federal Income Tax Form
                                   NS428 - 2003
ba04.mpr:     0.10000       0.0%   Federal Income Tax Form
                                   NS428 - 2004
ba05.mpr:     0.10000       0.0%   Federal Income Tax Form
                                   NS428 - 2005
ba06.mpr:     0.10000       0.0%   Federal Income Tax Form
                                   NS428 - 2006
ba07.mpr:     0.10000       0.0%   Payroll Deductions Formulas
                                   2007 - T4127
ba08.mpr:     0.10000       0.0%   Copied from ba07.mpr
ba09.mpr:     0.10000       0.0%   Copied from ba08.mpr
ba10.mpr:     0.10000       0.0%   Copied from ba09.mpr
ba11.mpr:     0.10000       0.0%   Copied from ba10.mpr
ba12.mpr:     0.10000       0.0%   Copied from ba11.mpr
```

VSF2   Nova Scotia provincial surtax rate (2nd level)

DESCRIPTION

This is the level of provincial tax payable above which a surtax at the rate of VSF2 applies.

For Nova Scotia, the SPSM calculates provincial surtax (impsur) as VSF percent of provincial taxes (imtxp) above the level VSCI plus VSF2 percent of provincial taxes above the level VSCI2.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000       --     not in effect
 ba92.mpr:     0.00000       --     not in effect
 ba93.mpr:     0.00000       --     not in effect
 ba94.mpr:     0.10000       --     Derived from Federal Income
                              Tax T1C (NS) 1994
 ba95.mpr:     0.00000       --     not in effect
 ba96.mpr:     0.00000       --     Not in effect
 ba97.mpr:     0.00000       --     Not in effect
 ba98.mpr:     0.00000       --     Not in effect
 ba99.mpr:     0.00000       --     Not in effect
 ba00.mpr:     0.00000       --     Not in effect
 ba01.mpr:     0.00000       --     Not in effect
 ba02.mpr:     0.00000       --     Not in effect
 ba03.mpr:     0.00000       --     Not in effect
 ba04.mpr:     0.00000       --     Not in effect
 ba05.mpr:     0.00000       --     Not in effect
 ba06.mpr:     0.00000       --     Not in effect
 ba07.mpr:     0.00000       --     Not in effect
 ba08.mpr:     0.00000       --     Copied from ba07.mpr
 ba09.mpr:     0.00000       --     Copied from ba08.mpr
 ba10.mpr:     0.00000       --     Copied from ba09.mpr
 ba11.mpr:     0.00000       --     Copied from ba10.mpr
 ba12.mpr:     0.00000       --     Copied from ba11.mpr
```

DESCRIPTION

This parameter gives the maximum amount of the Nova Scotia tax reduction of the applicant for the reduction. Only one person in a head/spouse family may apply. This amount is then subject to a family income test.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	150.00	--	T1C N.S. - 1994
ba95.mpr:	200.00	33.3%	T1C N.S. - 1995
ba96.mpr:	200.00	0.0%	Federal Income Tax T1C (NS) 1996
ba97.mpr:	300.00	50.0%	Federal Income Tax T1C (NS) TC - 1997
ba98.mpr:	300.00	0.0%	Federal Income Tax T1C (NS) TC - 1998
ba99.mpr:	300.00	0.0%	Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	300.00	0.0%	Federal Income Tax Form NS428 - 2000
ba01.mpr:	300.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	300.00	0.0%	Federal Income Tax Form NS428 - 2002

```
ba03.mpr:     300.00        0.0%   Federal Income Tax Form
                                   NS428 - 2003
ba04.mpr:     300.00        0.0%   Federal Income Tax Form
                                   NS428 - 2004
ba05.mpr:     300.00        0.0%   Federal Income Tax Form
                                   NS428 - 2005
ba06.mpr:     300.00        0.0%   Federal Income Tax Form
                                   NS428 - 2006
ba07.mpr:     300.00        0.0%   Copied from ba06.mpr
ba08.mpr:     300.00        0.0%   Copied from ba07.mpr
ba09.mpr:     300.00        0.0%   Copied from ba08.mpr
ba10.mpr:     300.00        0.0%   Copied from ba09.mpr
ba11.mpr:     300.00        0.0%   Copied from ba10.mpr
ba12.mpr:     300.00        0.0%   Copied from ba11.mpr
```

VTREM   Nova Scotia tax reduction equivalent to spouse amount

DESCRIPTION

This parameter gives the maximum amount of the equivalent to married Nova Scotia tax reduction. Only the head of a single parent family may apply. A child being claimed for this amount may not also be claimed for the child amount. This total family tax reduction amount is then subject to a family income test.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	150.00	--	T1C N.S. - 1994

```
ba95.mpr:      200.00       33.3%   T1C N.S. - 1995
ba96.mpr:      200.00        0.0%   Federal Income Tax T1C (NS)
                                    TC - 1996
ba97.mpr:      300.00       50.0%   Federal Income Tax T1C (NS)
                                    TC - 1997
ba98.mpr:      300.00        0.0%   Federal Income Tax T1C (NS)
                                    TC - 1998
ba99.mpr:      300.00        0.0%   Federal Income Tax T1C (NS)
                                    TC - 1999
ba00.mpr:      300.00        0.0%   Federal Income Tax Form
                                    NS428 - 2000
ba01.mpr:      300.00        0.0%   Federal Income Tax Form
                                    NS428 - 2001
ba02.mpr:      300.00        0.0%   Federal Income Tax Form
                                    NS428 - 2002
ba03.mpr:      300.00        0.0%   Federal Income Tax Form
                                    NS428 - 2003
ba04.mpr:      300.00        0.0%   Federal Income Tax Form
                                    NS428 - 2004
ba05.mpr:      300.00        0.0%   Federal Income Tax Form
                                    NS428 - 2005
ba06.mpr:      300.00        0.0%   Federal Income Tax Form
                                    NS428 - 2006
ba07.mpr:      300.00        0.0%   Copied from ba06.mpr
ba08.mpr:      300.00        0.0%   Copied from ba07.mpr
ba09.mpr:      300.00        0.0%   Copied from ba08.mpr
ba10.mpr:      300.00        0.0%   Copied from ba09.mpr
ba11.mpr:      300.00        0.0%   Copied from ba10.mpr
ba12.mpr:      300.00        0.0%   Copied from ba11.mpr
```

VTRKID   Nova Scotia tax reduction child amount

DESCRIPTION

This parameter gives the maximum amount of the Nova Scotia tax reduction for children.
Only the head of a single parent family or one spouse in a head/spouse family may apply.
The total family tax reduction amount is subject to a family income test.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:      0.00              --     Not in effect
 ba92.mpr:      0.00              --     Not in effect
 ba93.mpr:      0.00              --     Not in effect
 ba94.mpr:     80.00              --     T1C N.S. - 1994
 ba95.mpr:    105.00            31.3%    T1C N.S. - 1995
 ba96.mpr:    105.00             0.0%    Federal Income Tax T1C (NS)
                                         TC - 1996
 ba97.mpr:    165.00            57.1%    Federal Income Tax T1C (NS)
                                         TC - 1997
 ba98.mpr:    165.00             0.0%    Federal Income Tax T1C (NS)
                                         TC - 1998
 ba99.mpr:    165.00             0.0%    Federal Income Tax T1C (NS)
                                         TC - 1999
 ba00.mpr:    165.00             0.0%    Federal Income Tax Form
                                         NS428 - 2000
 ba01.mpr:    165.00             0.0%    Federal Income Tax Form
                                         NS428 - 2001
 ba02.mpr:    165.00             0.0%    Federal Income Tax Form
                                         NS428 - 2002
 ba03.mpr:    165.00             0.0%    Federal Income Tax Form
                                         NS428 - 2003
 ba04.mpr:    165.00             0.0%    Federal Income Tax Form
                                         NS428 - 2004
 ba05.mpr:    165.00             0.0%    Federal Income Tax Form
                                         NS428 - 2005
 ba06.mpr:    165.00             0.0%    Federal Income Tax Form
                                         NS428 - 2006
 ba07.mpr:    165.00             0.0%    Copied from ba06.mpr
 ba08.mpr:    165.00             0.0%    Copied from ba07.mpr
 ba09.mpr:    165.00             0.0%    Copied from ba08.mpr
 ba10.mpr:    165.00             0.0%    Copied from ba09.mpr
```

```
ba11.mpr:    165.00        0.0%   Copied from ba10.mpr
ba12.mpr:    165.00        0.0%   Copied from ba11.mpr
```

VTRRR   Nova Scotia tax reduction family income reduction rate

---

DESCRIPTION

This parameter gives the amount of the Nova Scotia tax reduction reduction rate. This is the
proportion of family income (imicnet) above the turndown (VTRTD) which will be
subtracted from the Maximum tax reduction amount to determine the allowable amount of
the tax reduction.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.05000	--	T1C N.S. – 1994
ba95.mpr:	0.05000	0.0%	T1C N.S. – 1995
ba96.mpr:	0.05000	0.0%	Federal Income Tax T1C (NS) TC – 1996
ba97.mpr:	0.05000	0.0%	Federal Income Tax T1C (NS) TC – 1997
ba98.mpr:	0.05000	0.0%	Federal Income Tax T1C (NS) TC – 1998
ba99.mpr:	0.05000	0.0%	Federal Income Tax T1C (NS) TC – 1999
ba00.mpr:	0.05000	0.0%	Federal Income Tax Form NS428 – 2000

```
ba01.mpr:     0.05000      0.0%   Federal Income Tax Form
                                  NS428 - 2001
ba02.mpr:     0.05000      0.0%   Federal Income Tax Form
                                  NS428 - 2002
ba03.mpr:     0.05000      0.0%   Federal Income Tax Form
                                  NS428 - 2003
ba04.mpr:     0.05000      0.0%   Federal Income Tax Form
                                  NS428 - 2004
ba05.mpr:     0.05000      0.0%   Federal Income Tax Form
                                  NS428 - 2005
ba06.mpr:     0.05000      0.0%   Federal Income Tax Form
                                  NS428 - 2006
ba07.mpr:     0.05000      0.0%   Copied from ba06.mpr
ba08.mpr:     0.05000      0.0%   Copied from ba07.mpr
ba09.mpr:     0.05000      0.0%   Copied from ba08.mpr
ba10.mpr:     0.05000      0.0%   Copied from ba09.mpr
ba11.mpr:     0.05000      0.0%   Copied from ba10.mpr
ba12.mpr:     0.05000      0.0%   Copied from ba11.mpr
```

VTRSP — Nova Scotia tax reduction spouse amount

DESCRIPTION

This parameter gives the maximum amount of the Nova Scotia tax reduction of the spouse of the applicant for the reduction. Only one person in a head/spouse family may apply. This amount is then subject to a family income test.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect

```
ba92.mpr:     0.00          --    Not in effect
ba93.mpr:     0.00          --    Not in effect
ba94.mpr:   150.00          --    T1C N.S. - 1994
ba95.mpr:   200.00        33.3%   T1C N.S. - 1995
ba96.mpr:   200.00         0.0%   Federal Income Tax T1C (NS)
                                  1996
ba97.mpr:   300.00        50.0%   Federal Income Tax T1C (NS)
                                  TC - 1997
ba98.mpr:   300.00         0.0%   Federal Income Tax T1C (NS)
                                  TC - 1998
ba99.mpr:   300.00         0.0%   Federal Income Tax T1C (NS)
                                  TC - 1999
ba00.mpr:   300.00         0.0%   Federal Income Tax Form
                                  NS428 - 2000
ba01.mpr:   300.00         0.0%   Federal Income Tax Form
                                  NS428 - 2001
ba02.mpr:   300.00         0.0%   Federal Income Tax Form
                                  NS428 - 2002
ba03.mpr:   300.00         0.0%   Federal Income Tax Form
                                  NS428 - 2003
ba04.mpr:   300.00         0.0%   Federal Income Tax Form
                                  NS428 - 2004
ba05.mpr:   300.00         0.0%   Federal Income Tax Form
                                  NS428 - 2005
ba06.mpr:   300.00         0.0%   Federal Income Tax Form
                                  NS428 - 2006
ba07.mpr:   300.00         0.0%   Copied from ba06.mpr
ba08.mpr:   300.00         0.0%   Copied from ba07.mpr
ba09.mpr:   300.00         0.0%   Copied from ba08.mpr
ba10.mpr:   300.00         0.0%   Copied from ba09.mpr
ba11.mpr:   300.00         0.0%   Copied from ba10.mpr
ba12.mpr:   300.00         0.0%   Copied from ba11.mpr
```

VTRTD   Nova Scotia tax reduction family income turndown

DESCRIPTION

This parameter gives the amount of the Nova Scotia tax reduction turndown. This is the level of family net income above which the Nova Scotia tax reduction begins to be reduced. The income is imicnet.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	15000.00	--	T1C N.S. – 1994
ba95.mpr:	15000.00	0.0%	T1C N.S. – 1995
ba96.mpr:	15000.00	0.0%	Federal Income Tax T1C (NS) TC – 1996
ba97.mpr:	15000.00	0.0%	Federal Income Tax T1C (NS) TC – 1997
ba98.mpr:	15000.00	0.0%	Federal Income Tax T1C (NS) TC – 1998
ba99.mpr:	15000.00	0.0%	Federal Income Tax T1C (NS) TC – 1999
ba00.mpr:	15000.00	0.0%	Federal Income Tax Form NS428 – 2000
ba01.mpr:	15000.00	0.0%	Federal Income Tax Form NS428 – 2001
ba02.mpr:	15000.00	0.0%	Federal Income Tax Form NS428 – 2002
ba03.mpr:	15000.00	0.0%	Federal Income Tax Form NS428 – 2003
ba04.mpr:	15000.00	0.0%	Federal Income Tax Form NS428 – 2004
ba05.mpr:	15000.00	0.0%	Federal Income Tax Form NS428 – 2005
ba06.mpr:	15000.00	0.0%	Federal Income Tax Form NS428 – 2006
ba07.mpr:	15000.00	0.0%	Copied from ba06.mpr
ba08.mpr:	15000.00	0.0%	Copied from ba07.mpr
ba09.mpr:	15000.00	0.0%	Copied from ba08.mpr
ba10.mpr:	15000.00	0.0%	Copied from ba09.mpr

```
ba11.mpr:    15000.00      0.0%   Copied from ba10.mpr
ba12.mpr:    15000.00      0.0%   Copied from ba11.mpr
```

VTXFLG   N.S. tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, Nova Scotia taxes get calculated as a tax on taxable income
instead of as a percentage of federal taxes.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0                 --    Not in effect
 ba92.mpr:     0                 --    Not in effect
 ba93.mpr:     0                 --    Not in effect
 ba94.mpr:     0                 --    Not in effect
 ba95.mpr:     0                 --    Not in effect
 ba96.mpr:     0                 --    Not in effect
 ba97.mpr:     0                 --    Not in effect
 ba98.mpr:     0                 --    Not in effect
 ba99.mpr:     0                 --    Not in effect
 ba00.mpr:     1                 --    Federal Income Tax Form
                            NS428 - 2000
 ba01.mpr:     1                 --    Federal Income Tax Form
                            NS428 - 2001
 ba02.mpr:     1                 --    Federal Income Tax Form
                            NS428 - 2002
 ba03.mpr:     1                 --    Federal Income Tax Form
                            NS428 - 2003
```

```
  ba04.mpr:    1              --    Federal Income Tax Form
                              NS428 - 2004
  ba05.mpr:    1              --    Federal Income Tax Form
                              NS428 - 2005
  ba06.mpr:    1              --    Federal Income Tax Form
                              NS428 - 2006
  ba07.mpr:    1              --    Copied from ba06.mpr
  ba08.mpr:    1              --    Copied from ba07.mpr
  ba09.mpr:    1              --    Copied from ba08.mpr
  ba10.mpr:    1              --    Copied from ba09.mpr
  ba11.mpr:    1              --    Copied from ba10.mpr
  ba12.mpr:    1              --    Copied from ba11.mpr
```

VYCTCAPM N.S. Young Child Tax Credit Amount per Month

DESCRIPTION

This parameter represents the amount per month to be allocated per child under 6 years of age for the N.S. young child tax credit. The spouse with the lower net income (imicnet) may claim this non-refundable tax credit for each child under 6. Where no spouse is present, the parent may claim this amount for each child under 6, excluding the child claimed for the equivalent to married tax credit (impmartc) if applicable. This amount per month is multiplied by the number of months in the year, the phase in rate for the tax credit (VYCTCPI), the number of eligible children and the provincial non-refundable tax credit rate (VPNTCR). The value of the non-transferable credit is saved in impyctxc and is included in imptaxcr.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
  ba91.mpr:    0.00           --    Not in effect
```

```
ba92.mpr:      0.00          --     Not in effect
ba93.mpr:      0.00          --     Not in effect
ba94.mpr:      0.00          --     Not in effect
ba95.mpr:      0.00          --     Not in effect
ba96.mpr:      0.00          --     Not in effect
ba97.mpr:      0.00          --     Not in effect
ba98.mpr:      0.00          --     Not in effect
ba99.mpr:      0.00          --     Not in effect
ba00.mpr:      0.00          --     Not in effect
ba01.mpr:      0.00          --     Not in effect
ba02.mpr:      0.00          --     Not in effect
ba03.mpr:      0.00          --     Not in effect
ba04.mpr:      0.00          --     Not in effect
ba05.mpr:      0.00          --     Not in effect
ba06.mpr:    100.00          --     Federal Income Tax Form
                                    NS428 - 2006
ba07.mpr:    100.00         0.0%    Grown from ba06.mpr using
                                    NONE=1.0000
ba08.mpr:    100.00         0.0%    Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:    100.00         0.0%    Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:    100.00         0.0%    Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:    100.00         0.0%    Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:    100.00         0.0%    Grown from ba11.mpr using
                                    NONE=1.0000
```

VYCTCPI   N.S. Young Child Tax Credit Phase in

DESCRIPTION

This parameter represents the phase in rate for the N.S. young child tax credit. The tax credit is in effect for children under the age of 6 as of July 2006. The credit is calculated as the amount per month is (VYCTCAPM) multiplied by the number of months in the year, this phase in rate, the number of eligible children and the provincial non-refundable tax credit rate (VPNTCR). The value of the non-transferable credit is saved in impyctxc and is included in imptaxcr.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00000          --    Not in effect
 ba92.mpr:     0.00000          --    Not in effect
 ba93.mpr:     0.00000          --    Not in effect
 ba94.mpr:     0.00000          --    Not in effect
 ba95.mpr:     0.00000          --    Not in effect
 ba96.mpr:     0.00000          --    Not in effect
 ba97.mpr:     0.00000          --    Not in effect
 ba98.mpr:     0.00000          --    Not in effect
 ba99.mpr:     0.00000          --    Not in effect
 ba00.mpr:     0.00000          --    Not in effect
 ba01.mpr:     0.00000          --    Not in effect
 ba02.mpr:     0.00000          --    Not in effect
 ba03.mpr:     0.00000          --    Not in effect
 ba04.mpr:     0.00000          --    Not in effect
 ba05.mpr:     0.00000          --    Not in effect
 ba06.mpr:     0.50000          --    Federal Income Tax Form
                             NS428 - 2006
 ba07.mpr:     1.00000       100.0%   N.S. Department of Finance
 ba08.mpr:     1.00000         0.0%   Copied from ba07.mpr
 ba09.mpr:     1.00000         0.0%   Copied from ba08.mpr
 ba10.mpr:     1.00000         0.0%   Copied from ba09.mpr
 ba11.mpr:     1.00000         0.0%   Copied from ba10.mpr
 ba12.mpr:     1.00000         0.0%   Copied from ba11.mpr
```

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a Nova Scotia non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	1000.00	--	Federal Income Tax Form NS428 – 2000
ba01.mpr:	1000.00	0.0%	Federal Income Tax Form NS428 – 2001
ba02.mpr:	1000.00	0.0%	Federal Income Tax Form NS428 – 2002
ba03.mpr:	1000.00	0.0%	Federal Income Tax Form NS428 – 2003
ba04.mpr:	1000.00	0.0%	Federal Income Tax Form NS428 – 2004

```
 ba05.mpr:    1000.00      0.0%   Federal Income Tax Form
                                  NS428 - 2005
 ba06.mpr:    1000.00      0.0%   Federal Income Tax Form
                                  NS428 - 2006
 ba07.mpr:    1035.00      3.5%   TD1NS E (07)
 ba08.mpr:    1069.00      3.3%   N.S. Budget Backgrounder
                                  2006 - Lower Taxes
 ba09.mpr:    1104.00      3.3%   N.S. Budget Backgrounder
                                  2006 - Lower Taxes
 ba10.mpr:    1138.00      3.1%   N.S. Budget Backgrounder
                                  2006 - Lower Taxes
 ba11.mpr:    1160.76      2.0%   Grown from ba10.mpr using
                                  CPINS=1.020000
 ba12.mpr:    1183.52      2.0%   Grown from ba11.mpr using
                                  CPINS=1.019608
```

WGTFLAG   Read weight file

DESCRIPTION

This parameter is usually left at 1. If de-activated, the weight file specified in the parameter
INPWGT (if any) will not be read, and all weights will instead be set to the value 1.0. This
facility can be used to produce unweighted tabulations of SPSD, and is also useful if
`hypothetical households' generated using the bldspd utility are being used instead of the
supplied SPSD.

WGTTOT   Sum of weights on tax file

DESCRIPTION

This control parameter specifies the total sum of weights on the input weight file. This value
is generated by SPSM automatically and is reproduced here for informational purposes.

DESCRIPTION

This is the maximum Working Income Tax Benefit (WITB) refundable credit amount for couples and single parents who are at least 19 years of age and who are not full-time students for more than 3 months in the taxation year.

Individuals in a couple or single parent family will have their benefit calculated as WITBPIR of each dollar of earned income in excess of WITBMINE to this maximum.   The credit may be reduced by WITBRR for each dollar of their net income in excess of WITBFPO.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect

```
ba07.mpr:     1000.00       --     Federal Budget 2007, Budget
                             Plan, Annex 5
ba08.mpr:     1020.33      2.0%    Grown from ba07.mpr using
                             CPI=1.020331
ba09.mpr:     1041.41      2.1%    Grown from ba08.mpr using
                             CPI=1.020664
ba10.mpr:     1062.49      2.0%    Grown from ba09.mpr using
                             CPI=1.020246
ba11.mpr:     1082.82      1.9%    Grown from ba10.mpr using
                             CPI=1.019135
ba12.mpr:     1105.41      2.1%    Grown from ba11.mpr using
                             CPI=1.020862
```

WITBFLAG   Working Income Tax Benefit activation flag

DESCRIPTION

This flag turns on and off the Federal Refundable Working Income Tax Benefit (WITB) program. The program was implemented in 2007.

The WITB will provide a refundable tax credit equal to WITBPIR of each dollar of earned income in excess of WITBMINE to a maximum credit of WITBSNG for single individuals (at least 19 years of age) without dependants and WITBFAM for families (couples and single parents).

To target assistance to those with low income, the credit will be reduced by WITBRR of net family income in excess of WITBSPO for single individuals and WITBFPO for families, where net family income represents head/spouse net income less UCCB.

Students (as defined for the purpose of the education tax credit), with no dependent children, who are enrolled as full-time students for more than three months in the taxation year will not be eligible for the WITB. If a couple without dependents consists of only one person eligible for the WITB, based on student and/or age eligibility rules, then the income threshold used in the turndown will be that for individuals and the income tests would only include that of the eligible individual.

The amount of the benefit is saved in the variable imwitb. It is also added to other federal refundable credits (imfortc).

This flag also turns on the Working Income Tax Benefit Supplement for Persons with Disabilities. Individuals eligible for the Disability Tax Credit who are also eligible for the WITB, will be granted an amount equal to WITBSPIR for each dollar of individual earned income in excess of WITBSMINE to a maximum credit of WITBSAMT. This amount will then be reduced by WITBSRR of net family income in excess of WITBSSPO for single individuals and WITBSFPO for single parents and couples, where both are eligible for

WITB. The amount of the disability supplement is saved in the variable imwitbs and is also added to other federal refundable credits (imfortc).

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Not in effect
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Not in effect
ba06.mpr:	0	--	Not in effect
ba07.mpr:	1	--	Federal Budget 2007, Budget Plan, Annex 5
ba08.mpr:	1	--	Copied from ba07.mpr
ba09.mpr:	1	--	Copied from ba08.mpr
ba10.mpr:	1	--	Copied from ba09.mpr
ba11.mpr:	1	--	Copied from ba10.mpr
ba12.mpr:	1	--	Copied from ba11.mpr

DESCRIPTION

This parameter contains the income threshold at which the maximum Working Income Tax Benefit (WITB) refundable credit begins to be reduced for couples or single parent families. Their maximum credit amount WITBFAM will be reduced by WITBRR for each dollar of their family net income in excess of this amount.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	14500.00	--	Federal Budget 2007, Budget Plan, Annex 5

```
ba08.mpr:    14794.80    2.0%   Grown from ba07.mpr using
                                 CPI=1.020331
ba09.mpr:    15100.52    2.1%   Grown from ba08.mpr using
                                 CPI=1.020664
ba10.mpr:    15406.25    2.0%   Grown from ba09.mpr using
                                 CPI=1.020246
ba11.mpr:    15701.05    1.9%   Grown from ba10.mpr using
                                 CPI=1.019135
ba12.mpr:    16028.61    2.1%   Grown from ba11.mpr using
                                 CPI=1.020862
```

WITBMINE Working Income Tax Benefit Minimum Earnings Threshold

DESCRIPTION

This parameter contains the minimum earnings threshold required for eligibility for the federal refundable Working Income Tax Benefit (WITB).

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect

```
ba01.mpr:    0.00            --     Not in effect
ba02.mpr:    0.00            --     Not in effect
ba03.mpr:    0.00            --     Not in effect
ba04.mpr:    0.00            --     Not in effect
ba05.mpr:    0.00            --     Not in effect
ba06.mpr:    0.00            --     Not in effect
ba07.mpr:    3000.00         --     Federal Budget 2007, Budget
                             Plan, Annex 5
ba08.mpr:    3060.99        2.0%   Grown from ba07.mpr using
                             CPI=1.020331
ba09.mpr:    3124.24        2.1%   Grown from ba08.mpr using
                             CPI=1.020664
ba10.mpr:    3187.49        2.0%   Grown from ba09.mpr using
                             CPI=1.020246
ba11.mpr:    3248.48        1.9%   Grown from ba10.mpr using
                             CPI=1.019135
ba12.mpr:    3316.25        2.1%   Grown from ba11.mpr using
                             CPI=1.020862
```

WITBPIR   Working Income Tax Benefit Phase in Rate

DESCRIPTION

This parameter contains the phase in rate for the federal refundable Working Income Tax Benefit (WITB) for individuals/families with earnings in excess of WITBMINE, until the respective maximum benefit is attained. Single individuals are eligible for a maximum benefit amount of WITBSNG while individuals in a couple or single parent family are eligible for a maximum benefit amount of WITBFAM.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.20000	--	Federal Budget 2007, Budget Plan, Annex 5
ba08.mpr:	0.20000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.20000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.20000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.20000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.20000	0.0%	Copied from ba11.mpr

WITBRR   Working Income Tax Benefit Reduction Rate

DESCRIPTION

This parameter contains the reduction rate for the federal refundable Working Income Tax Benefit (WITB). Single individuals will see their maximum benefit amount of WITBSNG reduced by this rate for every dollar of net income in excess of WITBSPO. Families and single parents will see their maximum benefit amount of WITBFAM reduced by this rate for every dollar of family net income in excess of WITBFPO.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00000       --    Not in effect
 ba92.mpr:    0.00000       --    Not in effect
 ba93.mpr:    0.00000       --    Not in effect
 ba94.mpr:    0.00000       --    Not in effect
 ba95.mpr:    0.00000       --    Not in effect
 ba96.mpr:    0.00000       --    Not in effect
 ba97.mpr:    0.00000       --    Not in effect
 ba98.mpr:    0.00000       --    Not in effect
 ba99.mpr:    0.00000       --    Not in effect
 ba00.mpr:    0.00000       --    Not in effect
 ba01.mpr:    0.00000       --    Not in effect
 ba02.mpr:    0.00000       --    Not in effect
 ba03.mpr:    0.00000       --    Not in effect
 ba04.mpr:    0.00000       --    Not in effect
 ba05.mpr:    0.00000       --    Not in effect
 ba06.mpr:    0.00000       --    Not in effect
 ba07.mpr:    0.15000       --    Federal Budget 2007, Budget
                           Plan, Annex 5
 ba08.mpr:    0.15000      0.0%   Copied from ba07.mpr
 ba09.mpr:    0.15000      0.0%   Copied from ba08.mpr
 ba10.mpr:    0.15000      0.0%   Copied from ba09.mpr
 ba11.mpr:    0.15000      0.0%   Copied from ba10.mpr
 ba12.mpr:    0.15000      0.0%   Copied from ba11.mpr
```

DESCRIPTION

This is the maximum Working Income Tax Benefit (WITB) Supplement for Disabilities refundable credit amount for non-student individuals who are at least 19 years of age, and who are eligible for the disability tax credit in the taxation year.

Individuals will have their benefit calculated as WITBSPIR of each dollar of earned income in excess of WITBSMINE to this maximum.   The credit may be reduced by WITBSRR for each dollar of their net income in excess of the turndown threshold. For single individuals, or those in a couple where the other spouse is ineligible for WITB based on the spouse's student status, the turndown threshold is WITBSSPO. For couples where both are WITB eligible and for single parent families, the threshold is WITBSFPO.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect

```
ba04.mpr:     0.00            --     Not in effect
ba05.mpr:     0.00            --     Not in effect
ba06.mpr:     0.00            --     Not in effect
ba07.mpr:   250.00            --     Federal Budget 2007, Budget
                              Plan, Annex 5
ba08.mpr:   255.08          2.0%   Grown from ba07.mpr using
                              CPI=1.020331
ba09.mpr:   260.35          2.1%   Grown from ba08.mpr using
                              CPI=1.020664
ba10.mpr:   265.62          2.0%   Grown from ba09.mpr using
                              CPI=1.020246
ba11.mpr:   270.70          1.9%   Grown from ba10.mpr using
                              CPI=1.019135
ba12.mpr:   276.35          2.1%   Grown from ba11.mpr using
                              CPI=1.020862
```

WITBSFPO   WITB Supplement for Disabilities Family Net Income Phase-out Threshold

DESCRIPTION

This parameter contains the income threshold at which the maximum Working Income Tax Benefit (WITB) Supplement for Disabilities refundable credit begins to be reduced for couples and single parent families. Their maximum credit amount WITBSAMT will be reduced by WITBSRR for each dollar of their family net income in excess of this amount.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect

```
ba93.mpr:      0.00            --     Not in effect
ba94.mpr:      0.00            --     Not in effect
ba95.mpr:      0.00            --     Not in effect
ba96.mpr:      0.00            --     Not in effect
ba97.mpr:      0.00            --     Not in effect
ba98.mpr:      0.00            --     Not in effect
ba99.mpr:      0.00            --     Not in effect
ba00.mpr:      0.00            --     Not in effect
ba01.mpr:      0.00            --     Not in effect
ba02.mpr:      0.00            --     Not in effect
ba03.mpr:      0.00            --     Not in effect
ba04.mpr:      0.00            --     Not in effect
ba05.mpr:      0.00            --     Not in effect
ba06.mpr:      0.00            --     Not in effect
ba07.mpr:      21167.00        --     Federal Budget 2007, Budget
                                      Plan, Annex 5
ba08.mpr:      21597.35       2.0%    Grown from ba07.mpr using
                                      CPI=1.020331
ba09.mpr:      22043.64       2.1%    Grown from ba08.mpr using
                                      CPI=1.020664
ba10.mpr:      22489.94       2.0%    Grown from ba09.mpr using
                                      CPI=1.020246
ba11.mpr:      22920.29       1.9%    Grown from ba10.mpr using
                                      CPI=1.019135
ba12.mpr:      23398.45       2.1%    Grown from ba11.mpr using
                                      CPI=1.020862
```

WITBSMINE WITB Supplement for Disabilities Minimum Earnings Threshold

DESCRIPTION

This parameter contains the minimum earnings threshold required for eligibility for the
federal refundable Working Income Tax Benefit (WITB) Supplement for Disabilities.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	1750.00	--	Federal Budget 2007, Budget Plan, Annex 5
ba08.mpr:	1785.58	2.0%	Grown from ba07.mpr using CPI=1.020331
ba09.mpr:	1822.48	2.1%	Grown from ba08.mpr using CPI=1.020664
ba10.mpr:	1859.38	2.0%	Grown from ba09.mpr using CPI=1.020246
ba11.mpr:	1894.96	1.9%	Grown from ba10.mpr using CPI=1.019135
ba12.mpr:	1934.49	2.1%	Grown from ba11.mpr using CPI=1.020862

WITBSNG   Working Income Tax Benefit amount for singles

DESCRIPTION

This is the maximum Working Income Tax Benefit (WITB) refundable credit amount for single individuals who are at least 19 years of age without dependents, who are not full-time students for more than 3 months in the taxation year.

Individuals will have their benefit calculated as WITBPIR of each dollar of earned income in excess of WITBMINE to this maximum. The credit may be reduced by WITBRR for each dollar of their net income in excess of WITBSPO.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:     0.00              --     Not in effect
 ba92.mpr:     0.00              --     Not in effect
 ba93.mpr:     0.00              --     Not in effect
 ba94.mpr:     0.00              --     Not in effect
 ba95.mpr:     0.00              --     Not in effect
 ba96.mpr:     0.00              --     Not in effect
 ba97.mpr:     0.00              --     Not in effect
 ba98.mpr:     0.00              --     Not in effect
 ba99.mpr:     0.00              --     Not in effect
 ba00.mpr:     0.00              --     Not in effect
 ba01.mpr:     0.00              --     Not in effect
 ba02.mpr:     0.00              --     Not in effect
 ba03.mpr:     0.00              --     Not in effect
 ba04.mpr:     0.00              --     Not in effect
 ba05.mpr:     0.00              --     Not in effect
 ba06.mpr:     0.00              --     Not in effect
 ba07.mpr:   500.00              --     Federal Budget 2007, Budget
                                 Plan, Annex 5
 ba08.mpr:   510.17            2.0%     Grown from ba07.mpr using
                                 CPI=1.020331
 ba09.mpr:   520.71            2.1%     Grown from ba08.mpr using
                                 CPI=1.020664
 ba10.mpr:   531.25            2.0%     Grown from ba09.mpr using
                                 CPI=1.020246
 ba11.mpr:   541.42            1.9%     Grown from ba10.mpr using
                                 CPI=1.019135
```

```
    ba12.mpr:     552.72        2.1%   Grown from ba11.mpr using
                                       CPI=1.020862
```

WITBSPIR   WITB Supplement for Disabilities Phase in Rate

DESCRIPTION

This parameter contains the phase in rate for the federal refundable Working Income Tax
Benefit (WITB) Supplement for Disabilities for individuals who are eligible for the disability
tax credit with earnings in excess of WITBSMINE, until the respective maximum benefit of
WITBSAMT is attained.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect

```
       ba07.mpr:    0.20000        --    Federal Budget 2007, Budget
                                   Plan, Annex 5
       ba08.mpr:    0.20000      0.0%   Copied from ba07.mpr
       ba09.mpr:    0.20000      0.0%   Copied from ba08.mpr
       ba10.mpr:    0.20000      0.0%   Copied from ba09.mpr
       ba11.mpr:    0.20000      0.0%   Copied from ba10.mpr
       ba12.mpr:    0.20000      0.0%   Copied from ba11.mpr
```

WITBSPO   WITB Single Net Income Phase-out Threshold

DESCRIPTION

This parameter contains the income threshold at which the maximum Working Income Tax
Benefit (WITB) refundable credit begins to be reduced for single individuals who are at least
19 years of age and have no dependents. Their maximum credit amount WITBSNG will be
reduced by WITBRR for each dollar of their net income in excess of this amount.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect

```
ba02.mpr:     0.00           --     Not in effect
ba03.mpr:     0.00           --     Not in effect
ba04.mpr:     0.00           --     Not in effect
ba05.mpr:     0.00           --     Not in effect
ba06.mpr:     0.00           --     Not in effect
ba07.mpr:     9500.00         --     Federal Budget 2007, Budget
                              Plan, Annex 5
ba08.mpr:     9693.14       2.0%   Grown from ba07.mpr using
                              CPI=1.020331
ba09.mpr:     9893.44       2.1%   Grown from ba08.mpr using
                              CPI=1.020664
ba10.mpr:    10093.74       2.0%   Grown from ba09.mpr using
                              CPI=1.020246
ba11.mpr:    10286.88       1.9%   Grown from ba10.mpr using
                              CPI=1.019135
ba12.mpr:    10501.48       2.1%   Grown from ba11.mpr using
                              CPI=1.020862
```

WITBSRR   WITB Supplement for Disabilities Reduction Rate

DESCRIPTION

This parameter contains the reduction rate for the federal refundable Working Income Tax Benefit (WITB) Supplement for Disabilities. Single individuals will see their maximum benefit amount of WITBSAMT reduced by this rate for every dollar of net income in excess of WITBSSPO. Families and single parents will see their maximum benefit amount of WITBSAMT reduced by this rate for every dollar of family net income in excess of WITBSFPO.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect
ba06.mpr:	0.00000	--	Not in effect
ba07.mpr:	0.15000	--	Federal Budget 2007, Budget Plan, Annex 5
ba08.mpr:	0.15000	0.0%	Copied from ba07.mpr
ba09.mpr:	0.15000	0.0%	Copied from ba08.mpr
ba10.mpr:	0.15000	0.0%	Copied from ba09.mpr
ba11.mpr:	0.15000	0.0%	Copied from ba10.mpr
ba12.mpr:	0.15000	0.0%	Copied from ba11.mpr

WITBSSPO   WITB Supplement for Disabilities Single Net Income Phase-out
Threshold

DESCRIPTION

This parameter contains the income threshold at which the maximum Working Income Tax
Benefit (WITB) Supplement for Disabilities refundable credit begins to be reduced for single
individuals who are at least 19 years of age and have no dependents. Their maximum credit
amount WITBSAMT will be reduced by WITBSRR for each dollar of their net income in
excess of this amount.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    0.00            --    Not in effect
 ba92.mpr:    0.00            --    Not in effect
 ba93.mpr:    0.00            --    Not in effect
 ba94.mpr:    0.00            --    Not in effect
 ba95.mpr:    0.00            --    Not in effect
 ba96.mpr:    0.00            --    Not in effect
 ba97.mpr:    0.00            --    Not in effect
 ba98.mpr:    0.00            --    Not in effect
 ba99.mpr:    0.00            --    Not in effect
 ba00.mpr:    0.00            --    Not in effect
 ba01.mpr:    0.00            --    Not in effect
 ba02.mpr:    0.00            --    Not in effect
 ba03.mpr:    0.00            --    Not in effect
 ba04.mpr:    0.00            --    Not in effect
 ba05.mpr:    0.00            --    Not in effect
 ba06.mpr:    0.00            --    Not in effect
 ba07.mpr:    12833.00        --    Federal Budget 2007, Budget
                    Plan, Annex 5
 ba08.mpr:    13093.91      2.0%   Grown from ba07.mpr using
                    CPI=1.020331
 ba09.mpr:    13364.48      2.1%   Grown from ba08.mpr using
                    CPI=1.020664
 ba10.mpr:    13635.06      2.0%   Grown from ba09.mpr using
                    CPI=1.020246
 ba11.mpr:    13895.97      1.9%   Grown from ba10.mpr using
                    CPI=1.019135
 ba12.mpr:    14185.87      2.1%   Grown from ba11.mpr using
                    CPI=1.020862
```

DESCRIPTION

In the calculation of CPP contributions, this is the rate applied to earnings from employment.

CROSS REFERENCE

Function	Description
txinet	Compute net income
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	0.02300	--	Federal Income Tax 1991 – Line 308 & 310
ba92.mpr:	0.02400	4.3%	Federal Income Tax 1992 – Line 308 & 310
ba93.mpr:	0.02500	4.2%	Federal Income Tax 1993 – Line 308 & 310
ba94.mpr:	0.02600	4.0%	Federal Income Tax 1994 – Line 308 & 310
ba95.mpr:	0.02700	3.8%	Federal Income Tax 1995, Line 308 & 310
ba96.mpr:	0.02800	3.7%	Revenue Canada Payroll Deduction Tables, 1996
ba97.mpr:	0.03000	7.1%	Federal Income Tax 1997 – Line 309
ba98.mpr:	0.03200	6.7%	Federal Income Tax 1998 – Schedule 8 & Line 310
ba99.mpr:	0.03500	9.4%	Federal Income Tax 1999 – Schedule 8 & Line 310
ba00.mpr:	0.03900	11.4%	Federal Income Tax 2000 – Schedule 8 & Line 310

```
ba01.mpr:      0.04300      10.3%   Federal Income Tax 2001 –
                                    Schedule 8
ba02.mpr:      0.04700       9.3%   Federal Income Tax 2002 –
                                    Schedule 8
ba03.mpr:      0.04950       5.3%   Federal Income Tax 2003 –
                                    Schedule 8
ba04.mpr:      0.04950       0.0%   Federal Income Tax 2004 –
                                    Schedule 8
ba05.mpr:      0.04950       0.0%   Federal Income Tax 2005 –
                                    Schedule 8
ba06.mpr:      0.04950       0.0%   Federal Income Tax 2006 –
                                    Schedule 8
ba07.mpr:      0.04950       0.0%   Payroll Deductions Formulas
                                    2007 – T4127
ba08.mpr:      0.04950       0.0%   Copied from ba07.mpr
ba09.mpr:      0.04950       0.0%   Copied from ba08.mpr
ba10.mpr:      0.04950       0.0%   Copied from ba09.mpr
ba11.mpr:      0.04950       0.0%   Copied from ba10.mpr
ba12.mpr:      0.04950       0.0%   Copied from ba11.mpr
```

WSCM — Ratio of self-employed to employed contribution fraction

DESCRIPTION

The ratio of the CPP/QPP contribution rate on earnings from self-employment to the rate on earnings from employment. This is used in calculating the amount payable on earnings from self-employment.

CROSS REFERENCE

Function   **Description**

txinet   Compute net income

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	2.00000	--	Federal Income Tax 1991 – Line 308 & 310
ba92.mpr:	2.00000	0.0%	Federal Income Tax 1992 – Line 308 & 310
ba93.mpr:	2.00000	0.0%	Federal Income Tax 1993 – Line 308 & 310
ba94.mpr:	2.00000	0.0%	Federal Income Tax 1994 – Line 308 & 310
ba95.mpr:	2.00000	0.0%	Federal Income Tax 1995, Line 308 & 310
ba96.mpr:	2.00000	0.0%	Federal Income Tax 1996, Line 308 & 310
ba97.mpr:	2.00000	0.0%	Federal Income Tax 1997 – Schedule 8 & Line 310
ba98.mpr:	2.00000	0.0%	Federal Income Tax 1998 – Schedule 8 & Line 310
ba99.mpr:	2.00000	0.0%	Federal Income Tax 1999 – Schedule 8 & Line 310
ba00.mpr:	2.00000	0.0%	Federal Income Tax 2000 – Schedule 8 & Line 310
ba01.mpr:	2.00000	0.0%	Federal Income Tax 2001 – Schedule 8
ba02.mpr:	2.00000	0.0%	Federal Income Tax 2002 – Schedule 8
ba03.mpr:	2.00000	0.0%	Federal Income Tax 2003 – Schedule 8
ba04.mpr:	2.00000	0.0%	Federal Income Tax 2004 – Schedule 8
ba05.mpr:	2.00000	0.0%	Federal Income Tax 2005 – Schedule 8
ba06.mpr:	2.00000	0.0%	Federal Income Tax 2006 – Schedule 8
ba07.mpr:	2.00000	0.0%	Copied from ba06.mpr
ba08.mpr:	2.00000	0.0%	Copied from ba07.mpr
ba09.mpr:	2.00000	0.0%	Copied from ba08.mpr
ba10.mpr:	2.00000	0.0%	Copied from ba09.mpr
ba11.mpr:	2.00000	0.0%	Copied from ba10.mpr
ba12.mpr:	2.00000	0.0%	Copied from ba11.mpr

XTCOLS   X-tab desired print width

DESCRIPTION

This control parameter, when activated by XTFLAG, specifies the width desired for table reports. It is used to improve the appearance of tables, but does not guarantee that the table will fit within the bounds specified. Please see the *User's Guide* for more information.

The default value for XTCOLS is 10000.

XTDBLFLAG X-tab double precision activation flag

DESCRIPTION

This control parameter, when set to 1 and activated by XTFLAG, specifies that calculations for table reports will be performed with double precision, otherwise single precision will be used. Please see the *User's Guide* for more information.

The default value for XTDBLFLAG is 1.

XTFLAG   X-tab facility activation flag

DESCRIPTION

This control parameter activates the SPSM cross tabulation facility. The cross-tabulation facility allows the user to generate multidimensional tables of his or her own design. Please see the *User's Guide* for more information.

XTLINES   X-tab desired lines per page

DESCRIPTION

This control parameter, when activated by XTFLAG, specifies the number of lines per page available on the user's output device. It is used to pack tables onto pages efficiently, but

cannot be used to split tables with many lines across pages in a sensibly formatted fashion. Please see the *User's Guide* for more information.

The default value for XTLINES is 66.

XTSPEC   X-tab specification [string]

DESCRIPTION

This control parameter, when activated by XTFLAG, specifies the tables requested by the user. As the syntax of table specification is rather complicated, please see the *User's Guide* for more information.

YCXM1   Dependent child amount (1st child)

DESCRIPTION

This parameter contains the amount for dependent children for the first child under the age of 18. This amount is reduced if the child's net income is greater than YCXMT.

CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	406.00	--	Federal Income Tax 1991 – Personal Amounts & Line 304

```
ba92.mpr:    417.00      2.7%   Federal Income Tax 1992 -
                                Personal Amounts & Line 304
ba93.mpr:    0.00         --     The Child Benefit White
                                Paper, 1992
ba94.mpr:    0.00         --     Not in effect
ba95.mpr:    0.00         --     Not in effect
ba96.mpr:    0.00         --     Not in effect
ba97.mpr:    0.00         --     Not in effect
ba98.mpr:    0.00         --     Not in effect
ba99.mpr:    0.00         --     Not in effect
ba00.mpr:    0.00         --     Not in effect
ba01.mpr:    0.00         --     Not in effect
ba02.mpr:    0.00         --     Not in effect
ba03.mpr:    0.00         --     Not in effect
ba04.mpr:    0.00         --     Not in effect
ba05.mpr:    0.00         --     Not in effect
ba06.mpr:    0.00         --     Not in effect
ba07.mpr:    0.00         --     Not in effect
ba08.mpr:    0.00         --     Grown from ba07.mpr using
                                CPI=1.020331
ba09.mpr:    0.00         --     Grown from ba08.mpr using
                                CPI=1.020664
ba10.mpr:    0.00         --     Grown from ba09.mpr using
                                CPI=1.020246
ba11.mpr:    0.00         --     Grown from ba10.mpr using
                                CPI=1.019135
ba12.mpr:    0.00         --     Grown from ba11.mpr using
                                CPI=1.020862
```

YCXM2   Dependent child amount (2nd child)

DESCRIPTION

This parameter contains the amount for dependent children for the second child under the age of 18. This amount is reduced if the child's net income is greater than YCXMT.

CROSS REFERENCE

Function   **Description**

txhstr   Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	406.00	--	Federal Income Tax 1991 – Personal Amounts & Line 304
ba92.mpr:	417.00	2.7%	Federal Income Tax 1992 – Personal Amounts & Line 304
ba93.mpr:	0.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect
ba08.mpr:	0.00	--	Grown from ba07.mpr using CPI=1.020331
ba09.mpr:	0.00	--	Grown from ba08.mpr using CPI=1.020664
ba10.mpr:	0.00	--	Grown from ba09.mpr using CPI=1.020246
ba11.mpr:	0.00	--	Grown from ba10.mpr using CPI=1.019135
ba12.mpr:	0.00	--	Grown from ba11.mpr using CPI=1.020862

YCXM3 Dependent child amount (3rd ,etc.)

DESCRIPTION

This parameter contains the amount for dependent children for the third and each additional child under the age of 18. This amount is reduced if the child's net income is greater than YCXMT.

CROSS REFERENCE

Function   **Description**

txhstr   Compute family-related deductions or credits

VALUES

File/Year   Value   Growth Source

```
 ba91.mpr:    812.00        --    Federal Income Tax 1991 -
                            Personal Amounts & Line 304
 ba92.mpr:    834.00       2.7%   Federal Income Tax 1992 -
                            Personal Amounts & Line 304
 ba93.mpr:    0.00          --    The Child Benefit White
                            Paper, 1992
 ba94.mpr:    0.00          --    Not in effect
 ba95.mpr:    0.00          --    Not in effect
 ba96.mpr:    0.00          --    Not in effect
 ba97.mpr:    0.00          --    Not in effect
 ba98.mpr:    0.00          --    Not in effect
 ba99.mpr:    0.00          --    Not in effect
 ba00.mpr:    0.00          --    Not in effect
 ba01.mpr:    0.00          --    Not in effect
 ba02.mpr:    0.00          --    Not in effect
 ba03.mpr:    0.00          --    Not in effect
 ba04.mpr:    0.00          --    Not in effect
 ba05.mpr:    0.00          --    Not in effect
 ba06.mpr:    0.00          --    Not in effect
 ba07.mpr:    0.00          --    Not in effect
 ba08.mpr:    0.00          --    Grown from ba07.mpr using
                            CPI=1.020331
 ba09.mpr:    0.00          --    Grown from ba08.mpr using
                            CPI=1.020664
 ba10.mpr:    0.00          --    Grown from ba09.mpr using
                            CPI=1.020246
 ba11.mpr:    0.00          --    Grown from ba10.mpr using
                            CPI=1.019135
 ba12.mpr:    0.00          --    Grown from ba11.mpr using
                            CPI=1.020862
```

DESCRIPTION

The level of net income above which the amount for dependant children begins to be reduced for dependants under the age of 18.

CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	2617.00	--	Federal Income Tax 1991 – Personal Amounts & Line 304
ba92.mpr:	2690.00	2.8%	Federal Income Tax 1992 – Personal Amounts & Line 304
ba93.mpr:	0.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect
ba06.mpr:	0.00	--	Not in effect
ba07.mpr:	0.00	--	Not in effect

```
 ba08.mpr:     0.00            --     Grown from ba07.mpr using
                       CPI=1.020331
 ba09.mpr:     0.00            --     Grown from ba08.mpr using
                       CPI=1.020664
 ba10.mpr:     0.00            --     Grown from ba09.mpr using
                       CPI=1.020246
 ba11.mpr:     0.00            --     Grown from ba10.mpr using
                       CPI=1.019135
 ba12.mpr:     0.00            --     Grown from ba11.mpr using
                       CPI=1.020862
```

YMPE   CPP/QPP maximum pensionable earnings

DESCRIPTION

The yearly maximum employment earnings for calculating contributions to the CPP/QPP.
Note that this is the sum of (a) the Basic CPP Exemption (CPPXM) and (b) maximum
earnings subject to contribution as defined in the T1 tax form.

CROSS REFERENCE

Function	Description
txinet	Compute net income
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba91.mpr:	30500.00	--	Federal Income Tax 1991 – Line 308 & 310
ba92.mpr:	32200.00	5.6%	Federal Income Tax 1992 – Line 308 & 310
ba93.mpr:	33400.00	3.7%	Federal Income Tax 1993 – Line 308 & 310
ba94.mpr:	34400.00	3.0%	Federal Income Tax 1994 – Line 308 & 310

```
ba95.mpr:     34900.00      1.5%   Federal Income Tax 1995,
                                   Line 308 & 310
ba96.mpr:     35400.00      1.4%   Revenue Canada Payroll
                                   Deduction Tables, 1996
ba97.mpr:     35800.00      1.1%   Federal Income Tax 1997 –
                                   Line 309
ba98.mpr:     36900.00      3.1%   Federal Income Tax 1998 –
                                   Line 310
ba99.mpr:     37400.00      1.4%   Federal Income Tax 1999 –
                                   Line 310
ba00.mpr:     37600.00      0.5%   Federal Income Tax 2000 –
                                   Line 310
ba01.mpr:     38300.00      1.9%   Federal Income Tax 2001 –
                                   Line 222
ba02.mpr:     39100.00      2.1%   Federal Income Tax 2002 –
                                   Schedule 8
ba03.mpr:     39900.00      2.0%   Federal Income Tax 2003 –
                                   Schedule 8
ba04.mpr:     40500.00      1.5%   Federal Income Tax 2004 –
                                   Schedule 8
ba05.mpr:     41100.00      1.5%   Form T2204
ba06.mpr:     42100.00      2.4%   Federal Income Tax 2006 –
                                   Schedule 8
ba07.mpr:     43700.00      3.8%   CRA News Release 2006/11/02
ba08.mpr:     44928.63      2.8%   Grown from ba07.mpr using
                                   AIW=1.028115
ba09.mpr:     46370.03      3.2%   Grown from ba08.mpr using
                                   AIW=1.032082
ba10.mpr:     47958.85      3.4%   Grown from ba09.mpr using
                                   AIW=1.034264
ba11.mpr:     49681.29      3.6%   Grown from ba10.mpr using
                                   AIW=1.035915
ba12.mpr:     51625.42      3.9%   Grown from ba11.mpr using
                                   AIW=1.039132
```

YPNDL   Maximum pension income deduction/amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed for the
Pension Income amount. This amount is multiplied by FNTCR in the calculation of non-
refundable tax credits.

CROSS REFERENCE

Function   **Description**

txitax   Compute taxable income and individual credits

VALUES

File/Year   Value   Growth Source

 ba91.mpr: 1000.00   --   Federal Income Tax 1991 –
                                        Line 314
 ba92.mpr: 1000.00   0.0%   Federal Income Tax 1992 –
                                        Line 314
 ba93.mpr: 1000.00   0.0%   Federal Income Tax 1993 –
                                        Line 314
 ba94.mpr: 1000.00   0.0%   Federal Income Tax 1994 –
                                        Line 314
 ba95.mpr: 1000.00   0.0%   Federal Income Tax 1995 –
                                        Line 314
 ba96.mpr: 1000.00   0.0%   Federal Income Tax 1996 –
                                        Line 314
 ba97.mpr: 1000.00   0.0%   Federal Income Tax 1997 –
                                        Line 314
 ba98.mpr: 1000.00   0.0%   Federal Income Tax 1998 –
                                        Line 314
 ba99.mpr: 1000.00   0.0%   Federal Income Tax 1999 –
                                        Line 314
 ba00.mpr: 1000.00   0.0%   Federal Income Tax 2000 –
                                        Line 314
 ba01.mpr: 1000.00   0.0%   Federal Income Tax 2001 –
                                        Line 314
 ba02.mpr: 1000.00   0.0%   Federal Income Tax 2002 –
                                        Line 314
 ba03.mpr: 1000.00   0.0%   Federal Income Tax 2003 –
                                        Line 314
 ba04.mpr: 1000.00   0.0%   Federal Income Tax 2004 –
                                        Line 314
 ba05.mpr: 1000.00   0.0%   Federal Income Tax 2005 –
                                        Line 314

```
ba06.mpr:      2000.00     100.0%   Federal Income Tax 2006 -
                                    Line 314
ba07.mpr:      2000.00       0.0%   Grown from ba06.mpr using
                                    NONE=1.0000
ba08.mpr:      2000.00       0.0%   Grown from ba07.mpr using
                                    NONE=1.0000
ba09.mpr:      2000.00       0.0%   Grown from ba08.mpr using
                                    NONE=1.0000
ba10.mpr:      2000.00       0.0%   Grown from ba09.mpr using
                                    NONE=1.0000
ba11.mpr:      2000.00       0.0%   Grown from ba10.mpr using
                                    NONE=1.0000
ba12.mpr:      2000.00       0.0%   Grown from ba11.mpr using
                                    NONE=1.0000
```