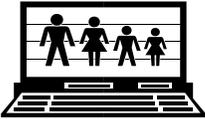




*SPSD/M* 

# Variable Guide

This guide consists of an encyclopaedic reference to *SPSD/M* variables. A textual description level information for class variables, and a cross-reference to *SPSM* tax/transfer algorithms is given for each variable.



Statistics  
Canada

Statistique  
Canada

Canada



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# Introduction

## Organization and Purpose

This document contains reference information on SPSD/M variables. A variable contains information on a particular household, individual, or family in SPSD/M. This is distinct from a parameter, which usually contains information used to specify the tax/transfer system used in a simulation.

This guide is divided into three sections.

The remainder of this introductory section briefly explains the variable aggregation identity and provides a description of the naming conventions used for SPSD/M variables.

Section 2 lists the SPSM/D variables by type of variable. This section is useful for determining which SPSD/M variables exist in particular subject areas.

Section 3 is an encyclopaedic reference of all SPSD/M variables, organized alphabetically. This section can be used to determine the detailed definition, characteristics, and use of a particular variable. Up to four kinds of information are given for each variable in this section.

- A textual description defines the variable and gives some indication of its use.
- A source section indicates which micro-data set a database variable came from or how it was constructed.
- A level section displays the numeric levels that a classification variable may take and the meaning of each level.
- A cross-reference section lists the tax/transfer functions which reference the variable, together with an indication of whether the function assigns (o) or just uses as input (i) the value of the variable. Not every variable contains all four of these sections.

Users interested in a detailed discussion of the use of variables in the model in general, as opposed to the description of individual variables, should consult the *SPSD/M User's Guide*. A detailed section describes the different classes of variables and their usage within the model.

A number of typographical conventions have been used in this manual. A special font is used to indicate 'computer' names or values. Variables and algorithms are indicated in lower case (idage) and parameters are in upper case (EARNMIN).

## Variable Identities

The SPSD/M makes use of, and makes available to users, a series of aggregate or "memo" variables in many output and reporting facilities. The identity is shown in the following

diagram. So, for example, market income (immmkt) is a summation of (1) all employment income (immemp), (2) investment income (imminv), and (3) other income (immoth).

## Variable Naming Conventions

With only a few special exceptions, described in the section titled Unit Count Variables below, variables follow a naming convention in which the first two letters of the name (the prefix) indicate the basic family level of the variable, and whether it is read from the database or produced by the model. The remaining letters of the name (the stem) describe the variable itself. Unemployment Insurance claim variables have a numeric digit inserted between the prefix and the stem, indicating which claim the variable refers to. A table of valid prefixes and their meanings is given below.

hh	Household structure data
hd	Household characteristics
ef	Economic family characteristics
cf	Census family characteristics
nf	Nuclear family characteristics
id	Individual data, from database
im	Individual data, from model
uc	UI claim data, from database (uc1 or uc2)
ub	UI claim data, from model
fx	Expenditure pattern data, from database
ct	Commodity tax data, from model

# 1 Variable by Program

## 1.1 Individual and Family Characteristics

### 1.1.1 Demographic

The demographic variables, which come primarily from the SLID, give age, sex and location information on each individual. There are two versions of age, one (idage) has classificatory properties while the other (idnage) has analysis properties.

idage	Age
idnage	Age
idsex	Sex
hdprov	Province
hdurb	Size of urban area
idimmi	Years since immigration
idmarst	Marital status
iddisab	Disability status (age 16+)

### 1.1.2 Education

idedlev	Educational level
idestat	Educational status
idschtp	School type

### 1.1.3 Labour force status

Most of these labour force variables come directly from the Labour Force Survey (LFS). They contain information on the individual's labour force status in the week of the survey, as well as information on his or her labour force participation in the previous year. The raking foundation variables are adjusted to allow for incorporating recent LFS data in the weight files. Raking foundation variables are the most appropriate variables to produce analysis based on weeks of employment or unemployment.

idind	Industry
idocc	Occupation

idlfst	Labour force status
idlyww	Weeks worked
idlyfp	Last year full/Part time
idlyun	Weeks unemployed
idrklyun	Raking foundation: weeks unemployed
idrklyww	Raking foundation: weeks worked

#### **1.1.4 Housing**

hdtenur	Tenure
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#### **1.1.5 Family Structure**

Family structure variables are directly derived from Survey of Labour and Income Dynamics. Some of these variables are used in SPSM to refer to individuals in their family context, or to implement family level of analysis facilities. Others are class variables designed to allow the user to select or report on individuals or families by various characteristics.

##### **1.1.5.1 Relationship variables**

idhhrh	Relationship to head of household
idefrh	Relationship to economic family head
idcfrh	Relationship to census family head
idspoflg	Person has spouse

##### **1.1.5.2 Sequence variables**

hdseqhh	Household sequence number
idefseq	Economic family sub-sequence number
idcfseq	Census family sub-sequence number
idinseq	Individual sub-sequence number

#### **1.1.6 Family Characteristics**

##### **1.1.6.1 Household**

Family characteristic variables are directly derived from the survey of labour and income dynamics. Some of these variables are used in SPSM to refer to individuals in their family context, or to implement family level of analysis facilities. Others are class variables designed to allow the user to select or report on individuals or families by various characteristics. A household consists of all individuals sharing the same dwelling. A household can include one or more economic families, or one or more census families.

hdtype	Household type
hdspoflg	Household contains married couple
hdageeld	Age of eldest in household
hdsexeld	Sex of eldest in household
hdnadult	Number of adults in household
hdnearn	Number of earners in household
hdneld	Number of elderly in household
hdnkids	Number of children in household
hdnpers	Number of persons in household
hhncf	Number of census families in household
hhnef	Number of economic families in household
hhnin	Number of individuals in household
hhnnf	Number of nuclear families in household
hdunits	Unit count
hdwgtfx	Sum of household weight for SHS group
hdwgthh	Household weight
hdwgtths	Sub-sample adjusted household weight
hdtpval	Current value of adjustment (TP facility)
hdfrstfx	First household in SHS group flag
hdlastfx	Last household in SHS group flag
hdevmv	Expenditure Vector Matching Variable

### **1.1.6.2 Economic Family**

Family characteristic variables are directly derived from the survey of labour and income dynamics. Some of these variables are used in SPSM to refer to individuals in their family context, or to implement family level of analysis facilities. Others are class variables designed to allow the user to select or report on individuals or families by various characteristics. An economic family is defined as a group of individuals sharing a common

dwelling unit and related by blood, marriage (including common law relationships) or adoption/guardianship. Unattached individuals are included as economic families of size 1 in the SPSM.

efnpers	Number of persons in economic family
efnadult	Number of adults in economic family
efneld	Number of elderly in economic family
efnkids	Number of children in economic family
efnearn	Number of earners in economic family
efageeld	Age of eldest in economic family
efsexeld	Sex of eldest in economic family
efspoflg	Economic family contains married couple
eftype	Economic family type
efpovthr	Economic family low income threshold (Before tax)

### 1.1.6.3 Census Family

Family structure variables are directly derived from the survey of labour and income dynamics. Some of these variables are used in SPSM to refer to individuals in their family context, or to implement family level of analysis facilities. Others are class variables designed to allow the user to select or report on individuals or families by various characteristics. A census family consists of a head, their spouse (if there is one), and their children under the age of 25 (including their guardian children), living together in the same dwelling. Unattached individuals are included as census families of size 1 in the SPSM.

efpovthr	Economic family low income threshold (Before tax)
cfnpers	Number of persons in census family
cfnadult	Number of adults in census family
cfneld	Number of elderly in census family
cfnkids	Number of children in census family
cfnearn	Number of earners in census family
cfageeld	Age of eldest in census family

cfsexeld	Sex of eldest in census family
cfspoflg	Census family contains married couple
cftype	Census family type
cfnchild	Number of children (including 18+)
cfcat	Census family category

#### **1.1.6.4 Nuclear Family**

Family structure variables are directly derived from the survey of labour and income dynamics. Some of these variables are used in SPSM to refer to individuals in their family context, or to implement family level of analysis facilities. Others are class variables designed to allow the user to select or report on individuals or families by various characteristics. A nuclear family consists of a head, their spouse (if there is one), and their children under the age of 18, living together in the same dwelling. Unattached individuals are included as nuclear families of size 1 in the SPSM.

nftype	Nuclear family type
nfnpers	Number of persons in nuclear family
nfadult	Number of adults in nuclear family
nfneled	Number of elderly in nuclear family
nfknkids	Number of children in nuclear family
nfnearn	Number of earners in nuclear family
nfageeld	Age of eldest in nuclear family
nfsexeld	Sex of eldest in nuclear family
nfspoflg	Nuclear family contains married couple

## **1.2 Market Income**

The following income variables with id prefixes are based on the Survey of Labour and Income Dynamics or Revenue Canada T1 Data. This group of variables does not include transfers or tax credits received from government.

### **1.2.1 Employment**

idiemp	Wages & salaries
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idisenf	Self-employed income - non-farming
idisefm	Self-employed income - farming
immemp	All employment income

### 1.2.2 Investment

ididiv	Dividend income (actual)
idicapg	Capital gains (actual)
iditrsp	Taxable RRSP withdrawals
imminv	Investment income
idiinvnd	Interest and other investment income

### 1.2.3 Other

idipens	Pension income (115)
idialimo	Alimony income received
iditoth	Other taxable income (130)
immoth	Other income

## 1.3 Transfer Income

A large number of variables, both database and modelled, are required in order to complete the calculations of transfers. These are listed in this section, organized by transfer program.

### 1.3.1 Unemployment Insurance / Employment Insurance

Note that the claim level variables must always include which claim is being referenced. Each person can have 2 claims. For example, ub1calpd represents the benefits paid in the calendar year for the first claim whereas ub2calpd represents the benefits paid in the calendar year for the second claim. A 1 or 2 must always follow the ub or uc prefixes.

#### 1.3.1.1 Annualized model variables

iduiپرد	Predicted amount of UI received
iduirank	Predicted ranked likelihood of getting UI
imiuib	Unemployment Insurance/Employment Insurance benefits
idcuib	Converted UI benefit
imuiبر	UI benefit recovery
imuidpfg	UI claimants has dependents flag
imuiydep	Number of dependents under 7 for family supplement (EI only)

#### 1.3.1.2 Claim History data (Database)

Note that the claim level variables must always include which claim is being referenced. Each person can have 2 claims. For example, uc1btyp represents the type of benefit for the

first claim whereas uc2btyp represents the type of benefit for the second claim. A 1 or 2 must always follow the ub or uc prefixes.

ucstat	Claim status flag
ucbtyp	Claim type
ucmtyp	Main Claim type (majority of weeks)
ucern	Insurable weekly earnings
uceff	Effective weekly rate
ucexhas	Exhaustee flag
ucgotpa	Received parental benefits
ucrpeat	Repeat claim flag
ucstart	Week claim established
uctpcng	Also received regular benefits
uctrnbr	Training benefit weekly rate
uctrnwk	Weeks of training benefits
ucothbr	Other benefits weekly rate
ucothwk	Weeks of other benefits
ucuer	Local unemployment rate (x10)
ucuro	Local unemployment rate (x10)-original value
ucweeks	Weeks of benefits
ucwork	Weeks of work prior to claim
uchrwk	Hours worked prior to claim
ucdivwk	Minimum divisor weeks
ucnere	New entrant re-entrant flag
ucy1	Weeks on UI in first year before claim
ucy2	Weeks on UI in second year prior to claim

ucy3	Weeks on UI in third year prior to claim
ucy4	Weeks on UI in fourth year prior to claim
ucy5	Weeks on UI in fifth year prior to claim

### 1.3.1.3 Claim data (modelled)

Note that the claim level variables must always include which claim is being referenced. Each person can have 2 claims. For example, ub1calpd represents the benefits paid in the calendar year for the first claim whereas ub2calpd represents the benefits paid in the calendar year for the second claim. A 1 or 2 must always follow the ub or uc prefixes.

ubcalpd	Benefits paid in calendar year
ubcalwk	Weeks on claim in calendar year
ubcalfs	Family supplement paid in calendar year
ubclmpd	Benefits paid on claim
ubclmwk	Weeks on claim
ubclmfs	Family supplement paid on claim
ubeiwbp	Weeks of past EI benefits
ubern	Modelled insurable weekly earnings
ubp1	Week # of first payment
ubp1c	Week # of first payment (windowed)
ubp2	Week # of start of second phase
ubp2c	Week # of start of second phase (windowed)
ubp3	Week # of start of third phase
ubp3c	Week # of start of third phase (windowed)
ubp4	Week # of last payment
ubp4c	Week # of last payment (windowed)
ubp5	Week # of last other type of ui/ei payment
ubp5c	Week # of last other type of ui/ei payment

(windowed)

ubp6 Week # of last training payment

ubp6c Week # of last training payment (windowed)

### 1.3.2 Quebec Parental Insurance Plan

imqpipt	Quebec parental insurance plan type (basic/special)
imqipcbn	Quebec parental insurance plan calendar year benefits
imqpiptbn	Quebec parental insurance plan total benefits
imqipcwkw	Quebec parental insurance plan calendar year weeks
imqpiptwk	Quebec parental insurance plan total weeks
imqpcmtb	Quebec parental insurance plan calendar year maternity benefits
imqpcptb	Quebec parental insurance plan calendar year paternity benefits
imqpcprb	Quebec parental insurance plan calendar year parental benefits
imqptmtb	Quebec parental insurance plan total maternity benefits
imqptptb	Quebec parental insurance plan total paternity benefits
imqptprb	Quebec parental insurance plan total parental benefits
imqpcmtw	Quebec parental insurance plan calendar year maternity weeks
imqpcptw	Quebec parental insurance plan calendar year paternity weeks
imqpcprw	Quebec parental insurance plan calendar year parental weeks
imqptmtw	Quebec parental insurance plan total maternity weeks
imqptptw	Quebec parental insurance plan total paternity weeks
imqptprw	Quebec parental insurance plan total parental weeks
imqippp	Quebec parental insurance plan premiums for paid workers
imqipppse	Quebec parental insurance plan premiums for self-employed
imqpiptc	Quebec parental insurance plan premium tax credit for paid workers (federal)
imqpsetc	Quebec parental insurance plan premium tax

imqpsedd	credit for self-employed (federal) Quebec parental insurance plan premium deduction for self-employed (federal)
imqqpiptc	Quebec parental insurance plan premium tax credit for paid workers (Quebec)
imqqpsetc	Quebec parental insurance plan premium tax credit for self-employed (Quebec)
imqqpsedd	Quebec parental insurance plan premium deduction for self-employed (Quebec)

### 1.3.3 Elderly Related

#### 1.3.3.1 CPP/QPP

idccqp	Converted CPP/QPP benefit
idicqp	CPP/QPP income (114)

#### 1.3.3.2 OAS

imioas	OAS benefits
imoaspar	Partial OAS residency flag
imoasres	Partial OAS fraction
imoasr	OAS recovery

#### 1.3.3.3 GIS/SPA

imigis	GIS benefits
imispa	Spouse's allowance
imigispa	GIS and spouse's allowance
imoldtyp	Type of GIS/SPA nuclear family
imgisinc	Individual's income for GIS/SPA reduction
imgistyp	Type of GIS entitlement
imgismax	Maximum amount of GIS
imspatyp	Type of SPA entitlement
imspamax	Maximum amount of SPA

#### 1.3.3.4 Provincial Elderly Programs

imigist	GIS provincial top-up
imiasb	Alberta seniors benefit
imbcss	British Columbia Seniors Supplement
impptg	Provincial property tax grant for seniors
impstg	Provincial sales tax grant for seniors

### 1.3.4 Child Related

#### 1.3.4.1 Federal Family Allowance

imnfach	Number of family allowance children claimed
imffa	Federal portion of family allowances

imfar Family allowance recovery

#### **1.3.4.2 Provincial Family Allowance**

impfa Provincial family allowance  
impfp Provincial family programs  
imqtfa Quebec taxable family allowances  
imqaafa Quebec Availability Allowance FA Supplement  
imqnbfa Quebec newborn Allowance

#### **1.3.4.3 Federal Child Tax Credit**

imctc Child tax credit  
imctcben Federal child tax credit and child benefits

#### **1.3.4.4 Federal Child Tax Benefit**

imfcben Total Federal Child Benefits  
imfcbenb Total Federal Child Benefits Base  
imfcbene Total Federal Child Benefit Supplement  
imctcben Federal child tax credit and child benefits

#### **1.3.4.5 Federal Universal Child Care Benefit**

imuccb Universal Child Care Benefit amount

#### **1.3.4.6 Newfoundland Child Benefit**

imncb Newfoundland Child Benefit  
imnmbns Newfoundland Mother-Baby Nutrition Supplement

#### **1.3.4.7 New Brunswick Child Tax Benefit**

imnbcben Total NB child tax Benefits  
imnbcbb NB child tax Benefits base amount  
imnbwis NB child tax Benefits WIS

#### **1.3.4.8 Nova Scotia Child Benefit**

imnscb Nova Scotia Child Benefit

#### **1.3.4.9 Quebec Refundable Child Assistance Tax Credit**

imqca Quebec Child Assistance refundable tax credit

#### **1.3.4.10 Ontario Refundable Child Care Expense Tax Credit**

imoccea Ont. Child Care Exp. credit allowed (Family)  
imoccext Ont. Child Care Supplement one-time extra benefit

#### **1.3.4.11 Ontario Child Benefit**

imocb Ontario Child Benefit  
imocbyng Ontario Child Benefit amount for Child Care Supplement dependents

#### **1.3.4.12 Manitoba Child Benefit**

immcb Manitoba Child Benefit

#### **1.3.4.13 Saskatchewan Child Benefit**

imscb Saskatchewan Child Benefit

#### **1.3.4.14 Alberta Family Employment Tax Credit**

imiafetc Alberta Family Employment Tax Credit Benefits  
imashelt Alberta shelter increase under NCBS clawback

#### **1.3.4.15 British Columbia Family Bonus**

imibcfb B.C. Family Bonus  
imibceib B.C. Earned Income Benefit

#### **1.3.5 Social Assistance**

idcsa Converted social assistance  
idisa Social assistance income  
idsapred Predicted amount of SA received  
idsarank Predicted ranked likelihood of getting SA  
imisa Social assistance (or replacement program)  
imfsa Federal social assistance  
impsa Provincial social assistance  
idsamths Imputed number of months on SA  
imsaclaw Social Assistance NCB Clawback Amount

#### **1.3.6 Federal Sales Tax Credit / GST credit**

imfstc Federal sales tax credit

#### **1.3.7 Refundable provincial tax credits**

imptc Refundable provincial tax credits  
impptc Provincial Political Contrib Tax Credit  
immanltc Manitoba learning tax credit  
impptxtc Provincial Property tax tax credit  
impehtc Provincial elderly health tax credit  
imotxdv Ontario Taxpayer Dividend  
imopstc Ont. Property and Sales Tax Credit  
imqca Quebec Child Assistance refundable tax credit  
imqptr Quebec property tax refund  
imqhptc Quebec Home Parent Tax Credit level  
imqmedrc Quebec refundable tax credit for medical  
expenses  
imqccetc Quebec refundable child care expenses Tax  
Credit  
imqwrkpr Quebec Work Premium refundable tax credit

imsstc Saskatchewan refundable sales tax credit

### 1.3.8 Other

idiworkc Workers compensation benefits  
iminsda NS Direct Assistance Program  
imheatrl Federal relief for heating expenses  
imfecb Federal Energy Cost Benefit  
impheatr Provincial Home Heating Fuel/Energy Rebate  
imnstxrf Nova Scotia Taxpayer Refund  
imresreb Alberta Resource Rebate Amount

## 1.4 Payroll Taxes

imcqppc CPP/QPP contributions  
imuic UIC contributions  
imuicrf UI EI contribution refund  
imqpipp Quebec parental insurance plan premiums for paid workers  
imqpippe Quebec parental insurance plan premiums for self-employed

## 1.5 Federal Income Taxes and credits

A large number of variables, both database and modelled, are required in order to complete the calculations of federal taxes. These are listed in this section, roughly organized by program and level of government.

### 1.5.1 Calculation of Total Income

imipnst Taxable pension income (after splitting)  
impnsph Pension income split for head  
impnsps Pension income split for spouse  
imicapgt Capital gains (taxable)  
imidivt Dividend income (taxable)  
imisdivt Dividend income from small corporations (taxable)  
imildivt Dividend income from large (eligible) corporations (taxable)  
imitot Total income

### 1.5.2 Deductions from Total Income, Net Income

These variables are used to calculate net income

### 1.5.2.1 Individual Deduction Items

idrpp	Registered pension plan contributions (207)
idrrsp	RRSP calculated amount (208)
iddues	Union and professional dues (212)
imccea	Child care expenses allowed
iddalimo	Alimony paid (220)
idiloss	Business investment losses (217)
imiloss	Modelled Business investment losses (217)
idmovexp	Imputed moving expenses (219)
idcarry	Carrying charges (221)
idexplor	Exploration and development expenses (224)
idalexp	Other allowable employment expenses (229)
imalexp	Allowable employment expenses
idclergy	Clergy residential deduction
idothded	Other deductions from total income (232)
imcppse	CPP contributions deduction for self-emp

### 1.5.2.2 Child Care Expense Calculation

The child care expense calculation is performed in a way that optimizes the after tax value to the taxpayer with respect to either the child tax credit or the child tax benefit. The variables listed here are either expenditure variables or variables used in the optimization process.

idccet	Child care expenses associated with child
idccett	Child care expenses (Limit A, Form T778)
imccez	Is CCE zeroed?
imccece	Child care expenses claimed on behalf of child
imcceni	Consumable income with CCE not zeroed
imccezi	Consumable income with CCE zeroed

### 1.5.2.3 Total Deductions and net Income

imdedft	Deductions from total income
iminet	Net income

### 1.5.3 Deductions from Net Income, Taxable Income

The following variables are deducted from net income when calculating taxable income. Note that all of these deductions are not applied for any given taxation year.

imitax	Taxable income
imdedfn	All deductions from net income

idemplo	Employee home relocation loan dedn (248)
idstkded	Stock option deduction (249)
imstkded	Modelled Stock option deduction (249)
idpartlo	Limited partnership losses (251)
idnclos	Allowable other years non-capital loss (252)
idcloss	Allowable other years capital loss (253)
idnorth	Northern deductions (255)
idadddd	Additional deductions from net income (256)
idcapgex	Capital gains exemptions (254)
imcapgex	Modelled capital gains deduction (254)

#### **1.5.4 Calculation of Personal Tax Credits**

##### **1.5.4.1 Basic, Age and Married**

imbtc	Basic personal tax credit
imbtcS	Basic personal tax credit supplement
imatxc	Age tax credit
immartxc	Married tax credit claimed
imdepni	Dependant's net income
idothpe	Amounts for Infirm Dependants (306)
imothpe	Other dependant tax credit (306)

##### **1.5.4.2 Disability**

imdisatc	Disability tax credit
iddisslf	Disability amount for self (316)
iddisoth	Disability amount for dependants (318)

##### **1.5.4.3 Dependants**

imceme	Child's equivalent to married credit
imctxcS	Dependent children tax credits
imcchc	Child's non-refundable credit
imchclm	Number of dependent children claimed
imchdtxc	Non-refundable Child Tax Credit

##### **1.5.4.4 Payroll Tax Credits**

imcppctc	CPP contributions tax credit
imcppse	CPP contributions deduction for self-emp

imuietc	UIC contributions tax credit
imqpietc	Quebec parental insurance plan premium tax credit for paid workers (federal)

#### **1.5.4.5 Pension**

impentxc	Pension income tax credit
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#### **1.5.4.6 Education and Student Interest**

idtuitn	Tuition fees (320)
imtutxc	Tuition tax credit
ideducfm	Eligible full-time months of education
ideducpm	Eligible part-time months of education
imedtxc	Education allowance tax credit
imtxttxc	Federal textbook tax credit
idintstu	Interest paid on student loans (319)
imintsl	Federal interest on student loans tax credit
imemptxc	Canada Employment Credit

#### **1.5.4.7 Medical Expenses**

idmedgro	Medical expenses, gross (330)
immeda	Medical expenses allowed (computed)
immedatc	Medical expenses allowed tax credit

#### **1.5.4.8 Gifts and Charitable Donations**

idcgless	Taxable capital gains on gifts (339)
idcharit	Charitable donations
idgifts	Gifts to Canada/provinces/culture (342)
imchara	Allowable charitable donations and gifts (calculated)
imchartc	Charitable donations tax credit

#### **1.5.4.9 Caregiver Tax Credit**

idcgtc	Caregivers tax credit (database) (315)
imcgtc	Caregiver Tax Credit Level

#### **1.5.4.10 Transferred Deductions/Credits**

imstxcrt	Tax credits transferred from spouse
imttxcrt	Total tax credits transferred
imctxcrt	Tax credits transferred from children
imedtrf	Education and tuition transferred to others
imedrcv	Education and tuition transferred from others

### **1.5.5 Calculation of Refund or Balance Owing**

These variables are used to calculate federal tax payable. The roughly correspond to the items on Schedule 1 and Page 4 of the federal tax return.

### 1.5.5.1 Calculation of Federal Tax

imfedtax	Federal tax before tax credits
imtaxcr	Total tax credits
imatxcrt	Total tax credits applied
imbft	Basic federal tax

### 1.5.5.2 Schedule 1 Taxes

imfdtxc	Federal dividend tax credit
idmincar	Minimum tax carryover (504)
idfortx	Foreign tax paid (507)
idforinc	Net foreign income (508)
imfortxc	Federal foreign tax credit (509)

### 1.5.5.3 Other Non-refundable Tax Credits

idpolcon	Federal political contributions (409)
imfptc	Federal Political Contribution Tax Credit
iditc	Federal investment tax credits (412)
idlabtvg	Gross Labour funds bought (413)
imlabtxc	Federal labour-sponsored funds tax credit
imoftca	Other federal tax credits applied (416)

### 1.5.5.4 Federal Surtax and Repayment of Social Benefits

imfsur	Federal surtax
imfsurtr	Federal surtax reduction
imrepay	Social Benefits Repayments

### 1.5.5.5 Other Refundable Tax Credits

imctc	Child tax credit
immedref	Refundable medical expense supplement (452)
imwitb	Working Income Tax Benefit
imwitbs	Working Income Tax Benefit Supplement for Disabilities
imfortc	Federal other refundable tax credits
idgstreb	GST rebate (457)

### 1.5.5.6 Minimum Tax

imamtdf	Difference due to minimum tax
imamtfg	Minimum tax flag
imamtinc	Net adjusted income used for minimum tax
imamtprv	Federal minimum tax concept used for provincial minimum tax
imminamt	Minimum Amount due to Federal Minimum Tax

### 1.5.5.7 Federal Tax Payable

imtxf	Federal income tax payable
imfiler	Taxable filer status

## 1.6 Provincial Income Taxes and Credits

Many provincial tax measures are common to several or all provinces, although the exact specifications may vary. The variables which are common to all provinces (and set to zero in provinces for which they do not apply) are found in Shared Variables and province specific variables are found afterwards.

### 1.6.1 Shared Variables

idprvftc	Provincial foreign tax credit (Form T2036)
idproptx	Net property taxes paid (556)
improptx	Imputed property tax paid
imrentpd	Imputed rent paid
idprvppl	Provincial political contributions (565)
idrentpd	Total rental payments (555)
idstkded	Stock option deduction (249)
idhomstu	College res/resdnt homeowner assist (558)
imbpt	Basic provincial tax
imnptc	Non-refundable provincial tax credits
impalltc	All refundable provincial tax credits
importc	Other refundable provincial tax credits
impsur	Provincial surtax
imptr	Provincial tax reduction
impptxtc	Provincial Property tax tax credit
implvctc	Provincial labour-sponsored funds tax credit
impnit	Provincial net income tax
impptc	Provincial Political Contrib Tax Credit
imepht	Provincial elderly health tax
imephtc	Provincial elderly health tax credit
imphp	Provincial Health Premium
imptc	Refundable provincial tax credits
imtxp	Provincial income tax payable

#### 1.6.1.1 Tax on taxable income

impatxc	Prov Age amount tax credit
impatxcr	Prov total tax credits applied
impbtc	Prov Basic amount
impcgtc	Prov Caregiver Tax Credit Level
impchrct	Prov Charitable Donations tax credit
impcpctc	Prov CPP/QPP contributions tax credit
impctxct	Prov tax credits transferred from children
impdistc	Prov Disability tax credit
impdtxc	Provincial dividend tax credit
impedtxc	Prov Education tax credit
impothpe	Provincial infirm dependents 18 or older tax credit

impmartc	Prov Married and Equivalent to Married tax credit
impmeda	Prov Medical expenses allowed (computed)
impmedtc	Prov Medical Expenses tax credit
impminco	Prov Minimum tax carryover
impptenc	Prov Pension Income tax credit
imprvtax	Prov gross provincial tax
impstxct	Prov tax credits transferred from spouse
imptaxcr	Prov total tax credits
impptxct	Prov total tax credits transferred
imptutxc	Prov Tuition tax credit
impuictc	Prov UI/EI contributions tax credit
impintsl	Provincial interest on student loans tax credit
impycctc	Prov Young Child tax credit
imssstxc	Saskatchewan senior supplement tax credit
imsctxc	Saskatchewan Non-refundable child tax credit
imiotax	Ontario taxable income

## 1.6.2 Nova Scotia

imnstxrf	Nova Scotia Taxpayer Refund
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## 1.6.3 Quebec

### 1.6.3.1 Net income

imqalexp	Quebec allowable employment expenses
imqstkdd	Quebec modelled Stock option deduction (249)
imqcapgt	Quebec taxable capital gains
imqdedea	Quebec employment allowance
imqempdd	Quebec earned income deduction for workers
imqdedft	Quebec deductions from total income
imqitot	Quebec total income
imtfa	Taxable family allowances
imqidivt	Quebec taxable dividends
imqsdivt	Quebec taxable dividends from small corporations
imqldivt	Quebec taxable dividends from large (eligible) corporations
imqipnst	Quebec taxable pension income (after splitting)
imqpnsph	Quebec pension income split for head
imqpnsps	Quebec pension income split for spouse
imqinet	Quebec net income

### 1.6.3.2 Deductions/Credits

imqcpptc	Quebec CPP/QPP contributions tax credit
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imqiloss	Quebec Modelled Business investment losses (234)
imqcapgx	Quebec modelled capital gains deduction (254)
imqdedfn	Quebec all deductions from net income
imqduetc	Quebec Dues Tax Credit
imqtca	Quebec tax credits applied
imqtotte	Quebec total tax credits
imqtuite	Quebec Tuition Tax Credit
imqtuitt	Quebec amount of tuition transferred to parents
imquictc	Quebec UI contributions tax credit
imqcppse	Quebec self-employ. QPP/CPP Cont. deduction
imqintsl	Quebec student loan interest tax credit
imqqiptc	Quebec parental insurance plan premium tax credit for paid workers (Quebec)
imqqpsetc	Quebec parental insurance plan premium tax credit for self-employed (Quebec)

#### **1.6.3.2.1 Age and Basic**

imqatc	Quebec age tax credit
imqcalr	Quebec combined age, living alone, retirement credit
imqbtc	Quebec basic tax credit

#### **1.6.3.2.2 Medical and Charity credit**

imqchara	Quebec allowable charitable donations(calc)
imqmeda	Quebec medical expenses allowed
imqchatc	Quebec allowable charitable donations tax credit

#### **1.6.3.2.3 Health Services Fund**

imqhsfc	Quebec Health Services Fund Contributions
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#### **1.6.3.2.4 Retirement income credit**

imqritc	Quebec retirement income tax credit
imqcalr	Quebec combined age, living alone, retirement credit

#### **1.6.3.2.5 Family related**

imqfs	Quebec family situation (1-5)
imqtet	Quebec tax credits transferable
imqtcts	Quebec tax credits transferred from spouse
imqtctc	Quebec tax credits transferred from child
imqftr	Quebec family tax reduction

##### 1.6.3.2.5.1 Child Care

imqcea	Quebec child care expenses allowed (dedn)
imqcceni	Quebec net income for refundable cce credit calculation

##### 1.6.3.2.5.2 Dependant

imqdctc	Quebec dependent child tax credits
imqdepni	Quebec dependant's net income
imqdistc	Quebec disability tax credit
imqcchc	Quebec child's non-refundable credit

imqndc	Quebec number of dependent children
imqtpcn	Quebec number of children who transferred parental contribution
imqctpc	Quebec child's transfer of recognized parental contribution

#### 1.6.3.2.5.3 Living alone/Married

imqlatc	Quebec living alone tax credit
imqcalr	Quebec combined age, living alone, retirement credit
imqmtc	Quebec married tax credit

### **1.6.3.3 Taxes**

imqbtax	Quebec tax before credits
imbpt	Basic provincial tax
imqdtxc	Quebec dividend tax credit
imqhsftc	Quebec Health Services Fund Cont.tax credit
imqqpsedd	Quebec parental insurance plan premium deduction for self-employed (Quebec)
imqitax	Quebec taxable income
imqsfflg	Quebec simplified tax form flag 0=general 1=simplified

#### **1.6.3.3.1 Alternative minimum tax**

imqamt	Quebec Minimum Tax Amount
imqamtfg	Quebec Minimum Tax flag

#### **1.6.3.3.2 Surtax and Anti-Poverty Fund**

imqapf	Quebec Anti-Poverty Fund
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#### **1.6.3.3.3 Tax reduction**

imqittr	Quebec income tested tax reduction
imqei	Quebec eligible income for tax reduction

### **1.6.3.4 Refundable Tax Credits**

#### **1.6.3.4.1 Consumer or sales tax credit**

imqstr	Quebec sales tax refund
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#### **1.6.3.4.2 Family related credit**

imqfatc	Quebec Family Allowance Tax Credit
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#### **1.6.3.4.3 Child Care Expense tax credit**

imqccetc	Quebec refundable child care expenses Tax Credit
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#### **1.6.3.4.4 Housing parent tax credit**

imqhptc	Quebec Home Parent Tax Credit level
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#### **1.6.3.4.5 Property tax credit**

imqptr	Quebec property tax refund
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#### **1.6.3.4.6 Tax credit for medical expenses**

imqmedrc	Quebec refundable tax credit for medical expenses
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<b>1.6.3.4.7</b>	<b>Child Assistance Tax credit</b>
imqca	Quebec Child Assistance refundable tax credit
<b>1.6.3.4.8</b>	<b>Work Premium Tax credit</b>
imqwrkpr	Quebec Work Premium refundable tax credit
imqidc	Quebec income of designated dependent child
<b>1.6.3.4.9</b>	<b>Caregivers tax credit</b>
imqncgtc	Quebec Refundable Natural Caregivers Tax Credit

### **1.6.3.5 Federal tax abatement**

imqta	Quebec tax abatement (total)
imqtaa	Quebec tax abatement (applied)
imqtar	Quebec tax abatement (refundable)

### **1.6.4 Ontario**

imonteht	Ontario Employers Health Tax (Self-employed)
imopstc	Ont. Property and Sales Tax Credit
imotxdv	Ontario Taxpayer Dividend

### **1.6.5 Manitoba**

immanltc	Manitoba learning tax credit
idmschpd	Manitoba school taxes paid
immhmas	Manitoba Homeowners Assistance

### **1.6.6 Saskatchewan**

imsstc	Saskatchewan refundable sales tax credit
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## **1.7 Commodity Taxes**

The ct variables provide the expenditure detail found in the fx variables scaled to match the household's modelled income. Through these variables users can examine the detailed household expenditure levels which conform with the correct household income.

### **1.7.1 Federal**

ctfcid	Federal custom import duties
ctfexd	Federal excise duties
ctfext	Federal excise taxes
ctfgst	Federal GST
ctfnew	New federal commodity tax
cttxfc	Federal commodity taxes (total)
ctfgsths	Federal GST on housing
imtxfc	Federal commodity taxes

### 1.7.2 Provincial

ctprov	Province for COMTAX calculations
ctpamu	Provincial amusement tax
ctpgas	Provincial gasoline tax
ctplgl	Provincial liquor gallonage taxes
ctplq	Provincial profits on liquor commissions
ctprst	Provincial retail sales tax
ctptob	Provincial tobacco tax
ctpnew	New provincial commodity tax
cttxpc	Provincial commodity taxes (total)
imtxpc	Provincial commodity taxes

### 1.7.3 Intermediate

ctnexp	Household expenditure net of taxes
ctnsna	Household expenditure net of taxes -SNA adjusted
ctnes	Household expenditure not elsewhere specified
ctdfexp	Deflated expenditure (tax exclusive)
ctsave	Household savings
ctothmon	Household money from other sources
ctishrh	Shared income concept (SHS)
imishri	Shared income concept (SHS & SPSD)
ctseqhv	SHS record sequence number
ctlprop	Local property taxes on owned dwellings

### 1.7.4 Individual Tax and Expenditure Arrays

The calculation of commodity taxes is based on family expenditures which have been grouped into 48 categories corresponding to the system of national accounts (SNA) personal expenditure categories. The SPSM has four separate arrays of 48 variables each. The array elements in each array always correspond to the SNA personal expenditure categories. The variables then contain gross and net family expenditures, federal and provincial commodity taxes, and individual commodity taxes which are not unique to a single expenditure category.

#### 1.7.4.1 Gross Family Expenditures

fxio	I/O expenditure categories [array]
fxio0	Food and Non-alcoholic Beverages
fxio1	Alcoholic Beverages
fxio2	Tobacco
fxio3	Men's & Boy's Clothing
fxio4	Men's and Boys' Clothing Repair & Alteration
fxio5	Women's and Children's Clothing
fxio6	Women's Clothing Repair & Alteration
fxio7	Footwear

fxio8	Shoe Repair
fxio9	Gross Imputed Rent
fxio10	Gross Rent Paid
fxio11	Other Shelter Expenses
fxio12	Electricity
fxio13	Natural Gas
fxio14	Other Fuels
fxio15	Furniture and Floor Covering
fxio16	Upholstery and Furniture Repair
fxio17	Household Appliances
fxio18	Household Equipment Repairs
fxio19	Semi-durable Household Furnishings
fxio20	Non-durable Household Supplies
fxio21	Domestic and Child Care Services
fxio22	Other Household Services
fxio23	Medical Care
fxio24	Hospital Care and the like
fxio25	Accident and Sickness Insurance
fxio26	Drugs and Pharmaceutical Products
fxio27	New and Used (net) Motor Vehicles
fxio28	Motor Vehicles Parts and Accessories
fxio29	Motor Vehicle Repairs
fxio30	Motor Fuels and Lubricants
fxio31	Other Motor Vehicle Related Services
fxio32	Purchased Transportation
fxio33	Communications
fxio34	Recreation, Sporting and Camping Equip.
fxio35	Recreation Equipment Repair and Rentals
fxio36	Reading and Entertainment Supplies
fxio37	Recreational Services
fxio38	Educational and Cultural Services
fxio39	Jewelry and Watches
fxio40	Jewelry and Watch Repair
fxio41	Leather Goods & Other Personal Effects
fxio42	Toilet Articles and Cosmetics
fxio43	Personal Care
fxio44	Restaurants and Accommodation Services
fxio45	Financial, Legal & Other Services
fxio46	Operating Expenditures of Non-profit Orgs.
fxio47	Net Expenditure Abroad

#### **1.7.4.2 Net Family Expenditures**

ctnexp_	Household expenditure net of taxes [array]
ctnexp0	Food and Non-alcoholic Beverages
ctnexp1	Alcoholic Beverages
ctnexp2	Tobacco
ctnexp3	Men's & Boy's Clothing

ctnexp4	Men's and Boys' Clothing Repair & Alteration
ctnexp5	Women's and Children's Clothing
ctnexp6	Women's Clothing Repair & Alteration
ctnexp7	Footwear
ctnexp8	Shoe Repair
ctnexp9	Gross Imputed Rent
ctnexp10	Gross Rent Paid
ctnexp11	Other Shelter Expenses
ctnexp12	Electricity
ctnexp13	Natural Gas
ctnexp14	Other Fuels
ctnexp15	Furniture and Floor Covering
ctnexp16	Upholstery and Furniture Repair
ctnexp17	Household Appliances
ctnexp18	Household Equipment Repairs
ctnexp19	Semi-durable Household Furnishings
ctnexp20	Non-durable Household Supplies
ctnexp21	Domestic and Child Care Services
ctnexp22	Other Household Services
ctnexp23	Medical Care
ctnexp24	Hospital Care and the like
ctnexp25	Accident and Sickness Insurance
ctnexp26	Drugs and Pharmaceutical Products
ctnexp27	New and Used (net) Motor Vehicles
ctnexp28	Motor Vehicles Parts and Accessories
ctnexp29	Motor Vehicle Repairs
ctnexp30	Motor Fuels and Lubricants
ctnexp31	Other Motor Vehicle Related Services
ctnexp32	Purchased Transportation
ctnexp33	Communications
ctnexp34	Recreation, Sporting and Camping Equip.
ctnexp35	Recreation Equipment Repair and Rentals
ctnexp36	Reading and Entertainment Supplies
ctnexp37	Recreational Services
ctnexp38	Educational and Cultural Services
ctnexp39	Jewelry and Watches
ctnexp40	Jewelry and Watch Repair
ctnexp41	Leather Goods & Other Personal Effects
ctnexp42	Toilet Articles and Cosmetics
ctnexp43	Personal Care
ctnexp44	Restaurants and Accommodation Services
ctnexp45	Financial, Legal & Other Services
ctnexp46	Operating Expenditures of Non-profit Orgs.
ctnexp47	Net Expenditure Abroad

#### 1.7.4.3 Net Family Expenditures – SNA Adjusted

ctnsna\_ Household expenditure net of taxes [array] -SNA

	adjusted
ctnsna0	Food and Non-alcoholic Beverages
ctnsna1	Alcoholic Beverages
ctnsna2	Tobacco
ctnsna3	Men's & Boy's Clothing
ctnsna4	Men's and Boys' Clothing Repair & Alteration
ctnsna5	Women's and Children's Clothing
ctnsna6	Women's Clothing Repair & Alteration
ctnsna7	Footwear
ctnsna8	Shoe Repair
ctnsna9	Gross Imputed Rent
ctnsna10	Gross Rent Paid
ctnsna11	Other Shelter Expenses
ctnsna12	Electricity
ctnsna13	Natural Gas
ctnsna14	Other Fuels
ctnsna15	Furniture and Floor Covering
ctnsna16	Upholstery and Furniture Repair
ctnsna17	Household Appliances
ctnsna18	Household Equipment Repairs
ctnsna19	Semi-durable Household Furnishings
ctnsna20	Non-durable Household Supplies
ctnsna21	Domestic and Child Care Services
ctnsna22	Other Household Services
ctnsna23	Medical Care
ctnsna24	Hospital Care and the like
ctnsna25	Accident and Sickness Insurance
ctnsna26	Drugs and Pharmaceutical Products
ctnsna27	New and Used (net) Motor Vehicles
ctnsna28	Motor Vehicles Parts and Accessories
ctnsna29	Motor Vehicle Repairs
ctnsna30	Motor Fuels and Lubricants
ctnsna31	Other Motor Vehicle Related Services
ctnsna32	Purchased Transportation
ctnsna33	Communications
ctnsna34	Recreation, Sporting and Camping Equip.
ctnsna35	Recreation Equipment Repair and Rentals
ctnsna36	Reading and Entertainment Supplies
ctnsna37	Recreational Services
ctnsna38	Educational and Cultural Services
ctnsna39	Jewelry and Watches
ctnsna40	Jewelry and Watch Repair
ctnsna41	Leather Goods & Other Personal Effects
ctnsna42	Toilet Articles and Cosmetics
ctnsna43	Personal Care
ctnsna44	Restaurants and Accommodation Services

ctnsna45	Financial, Legal & Other Services
ctnsna46	Operating Expenditures of Non-profit Orgs.
ctnsna47	Net Expenditure Abroad

#### **1.7.4.4 Federal Commodity Taxes**

cttxfc_	Federal commodity taxes [array]
cttxfc0	Food and Non-alcoholic Beverages
cttxfc1	Alcoholic Beverages
cttxfc2	Tobacco
cttxfc3	Men's & Boy's Clothing
cttxfc4	Men's and Boys' Clothing Repair & Alteration
cttxfc5	Women's and Children's Clothing
cttxfc6	Women's Clothing Repair & Alteration
cttxfc7	Footwear
cttxfc8	Shoe Repair
cttxfc9	Gross Imputed Rent
cttxfc10	Gross Rent Paid
cttxfc11	Other Shelter Expenses
cttxfc12	Electricity
cttxfc13	Natural Gas
cttxfc14	Other Fuels
cttxfc15	Furniture and Floor Covering
cttxfc16	Upholstery and Furniture Repair
cttxfc17	Household Appliances
cttxfc18	Household Equipment Repairs
cttxfc19	Semi-durable Household Furnishings
cttxfc20	Non-durable Household Supplies
cttxfc21	Domestic and Child Care Services
cttxfc22	Other Household Services
cttxfc23	Medical Care
cttxfc24	Hospital Care and the like
cttxfc25	Accident and Sickness Insurance
cttxfc26	Drugs and Pharmaceutical Products
cttxfc27	New and Used (net) Motor Vehicles
cttxfc28	Motor Vehicles Parts and Accessories
cttxfc29	Motor Vehicle Repairs
cttxfc30	Motor Fuels and Lubricants
cttxfc31	Other Motor Vehicle Related Services
cttxfc32	Purchased Transportation
cttxfc33	Communications
cttxfc34	Recreation, Sporting and Camping Equip.
cttxfc35	Recreation Equipment Repair and Rentals
cttxfc36	Reading and Entertainment Supplies
cttxfc37	Recreational Services
cttxfc38	Educational and Cultural Services
cttxfc39	Jewelry and Watches
cttxfc40	Jewelry and Watch Repair

cttxfc41	Leather Goods & Other Personal Effects
cttxfc42	Toilet Articles and Cosmetics
cttxfc43	Personal Care
cttxfc44	Restaurants and Accommodation Services
cttxfc45	Financial, Legal & Other Services
cttxfc46	Operating Expenditures of Non-profit Orgs.
cttxfc47	Net Expenditure Abroad

#### **1.7.4.5 Federal Custom Import Duties**

ctfcid_	Federal custom import duties [array]
ctfcid0	Food and Non-alcoholic Beverages
ctfcid1	Alcoholic Beverages
ctfcid2	Tobacco
ctfcid3	Men's & Boy's Clothing
ctfcid4	Men's and Boys' Clothing Repair & Alteration
ctfcid5	Women's and Children's Clothing
ctfcid6	Women's Clothing Repair & Alteration
ctfcid7	Footwear
ctfcid8	Shoe Repair
ctfcid9	Gross Imputed Rent
ctfcid10	Gross Rent Paid
ctfcid11	Other Shelter Expenses
ctfcid12	Electricity
ctfcid13	Natural Gas
ctfcid14	Other Fuels
ctfcid15	Furniture and Floor Covering
ctfcid16	Upholstery and Furniture Repair
ctfcid17	Household Appliances
ctfcid18	Household Equipment Repairs
ctfcid19	Semi-durable Household Furnishings
ctfcid20	Non-durable Household Supplies
ctfcid21	Domestic and Child Care Services
ctfcid22	Other Household Services
ctfcid23	Medical Care
ctfcid24	Hospital Care and the like
ctfcid25	Accident and Sickness Insurance
ctfcid26	Drugs and Pharmaceutical Products
ctfcid27	New and Used (net) Motor Vehicles
ctfcid28	Motor Vehicles Parts and Accessories
ctfcid29	Motor Vehicle Repairs
ctfcid30	Motor Fuels and Lubricants
ctfcid31	Other Motor Vehicle Related Services
ctfcid32	Purchased Transportation
ctfcid33	Communications
ctfcid34	Recreation, Sporting and Camping Equip.
ctfcid35	Recreation Equipment Repair and Rentals
ctfcid36	Reading and Entertainment Supplies

ctfcid37	Recreational Services
ctfcid38	Educational and Cultural Services
ctfcid39	Jewelry and Watches
ctfcid40	Jewelry and Watch Repair
ctfcid41	Leather Goods & Other Personal Effects
ctfcid42	Toilet Articles and Cosmetics
ctfcid43	Personal Care
ctfcid44	Restaurants and Accommodation Services
ctfcid45	Financial, Legal & Other Services
ctfcid46	Operating Expenditures of Non-profit Orgs.
ctfcid47	Net Expenditure Abroad

#### **1.7.4.6 Federal Excise Duties**

ctfexd_	Federal excise duties [array]
ctfexd0	Food and Non-alcoholic Beverages
ctfexd1	Alcoholic Beverages
ctfexd2	Tobacco
ctfexd3	Men's & Boy's Clothing
ctfexd4	Men's and Boys' Clothing Repair & Alteration
ctfexd5	Women's and Children's Clothing
ctfexd6	Women's Clothing Repair & Alteration
ctfexd7	Footwear
ctfexd8	Shoe Repair
ctfexd9	Gross Imputed Rent
ctfexd10	Gross Rent Paid
ctfexd11	Other Shelter Expenses
ctfexd12	Electricity
ctfexd13	Natural Gas
ctfexd14	Other Fuels
ctfexd15	Furniture and Floor Covering
ctfexd16	Upholstery and Furniture Repair
ctfexd17	Household Appliances
ctfexd18	Household Equipment Repairs
ctfexd19	Semi-durable Household Furnishings
ctfexd20	Non-durable Household Supplies
ctfexd21	Domestic and Child Care Services
ctfexd22	Other Household Services
ctfexd23	Medical Care
ctfexd24	Hospital Care and the like
ctfexd25	Accident and Sickness Insurance
ctfexd26	Drugs and Pharmaceutical Products
ctfexd27	New and Used (net) Motor Vehicles
ctfexd28	Motor Vehicles Parts and Accessories
ctfexd29	Motor Vehicle Repairs
ctfexd30	Motor Fuels and Lubricants
ctfexd31	Other Motor Vehicle Related Services
ctfexd32	Purchased Transportation

ctfexd33	Communications
ctfexd34	Recreation, Sporting and Camping Equip.
ctfexd35	Recreation Equipment Repair and Rentals
ctfexd36	Reading and Entertainment Supplies
ctfexd37	Recreational Services
ctfexd38	Educational and Cultural Services
ctfexd39	Jewelry and Watches
ctfexd40	Jewelry and Watch Repair
ctfexd41	Leather Goods & Other Personal Effects
ctfexd42	Toilet Articles and Cosmetics
ctfexd43	Personal Care
ctfexd44	Restaurants and Accommodation Services
ctfexd45	Financial, Legal & Other Services
ctfexd46	Operating Expenditures of Non-profit Orgs.
ctfexd47	Net Expenditure Abroad

#### **1.7.4.7 Federal Excise Taxes**

ctfext_	Federal excise taxes [array]
ctfext0	Food and Non-alcoholic Beverages
ctfext1	Alcoholic Beverages
ctfext2	Tobacco
ctfext3	Men's & Boy's Clothing
ctfext4	Men's and Boys' Clothing Repair & Alteration
ctfext5	Women's and Children's Clothing
ctfext6	Women's Clothing Repair & Alteration
ctfext7	Footwear
ctfext8	Shoe Repair
ctfext9	Gross Imputed Rent
ctfext10	Gross Rent Paid
ctfext11	Other Shelter Expenses
ctfext12	Electricity
ctfext13	Natural Gas
ctfext14	Other Fuels
ctfext15	Furniture and Floor Covering
ctfext16	Upholstery and Furniture Repair
ctfext17	Household Appliances
ctfext18	Household Equipment Repairs
ctfext19	Semi-durable Household Furnishings
ctfext20	Non-durable Household Supplies
ctfext21	Domestic and Child Care Services
ctfext22	Other Household Services
ctfext23	Medical Care
ctfext24	Hospital Care and the like
ctfext25	Accident and Sickness Insurance
ctfext26	Drugs and Pharmaceutical Products
ctfext27	New and Used (net) Motor Vehicles

ctfext28	Motor Vehicles Parts and Accessories
ctfext29	Motor Vehicle Repairs
ctfext30	Motor Fuels and Lubricants
ctfext31	Other Motor Vehicle Related Services
ctfext32	Purchased Transportation
ctfext33	Communications
ctfext34	Recreation, Sporting and Camping Equip.
ctfext35	Recreation Equipment Repair and Rentals
ctfext36	Reading and Entertainment Supplies
ctfext37	Recreational Services
ctfext38	Educational and Cultural Services
ctfext39	Jewelry and Watches
ctfext40	Jewelry and Watch Repair
ctfext41	Leather Goods & Other Personal Effects
ctfext42	Toilet Articles and Cosmetics
ctfext43	Personal Care
ctfext44	Restaurants and Accommodation Services
ctfext45	Financial, Legal & Other Services
ctfext46	Operating Expenditures of Non-profit Orgs.
ctfext47	Net Expenditure Abroad

#### **1.7.4.8 Federal GST**

ctfgst_	Federal GST [array]
ctfgst0	Food and Non-alcoholic Beverages
ctfgst1	Alcoholic Beverages
ctfgst2	Tobacco
ctfgst3	Men's & Boy's Clothing
ctfgst4	Men's and Boys' Clothing Repair & Alteration
ctfgst5	Women's and Children's Clothing
ctfgst6	Women's Clothing Repair & Alteration
ctfgst7	Footwear
ctfgst8	Shoe Repair
ctfgst9	Gross Imputed Rent
ctfgst10	Gross Rent Paid
ctfgst11	Other Shelter Expenses
ctfgst12	Electricity
ctfgst13	Natural Gas
ctfgst14	Other Fuels
ctfgst15	Furniture and Floor Covering
ctfgst16	Upholstery and Furniture Repair
ctfgst17	Household Appliances
ctfgst18	Household Equipment Repairs
ctfgst19	Semi-durable Household Furnishings
ctfgst20	Non-durable Household Supplies
ctfgst21	Domestic and Child Care Services
ctfgst22	Other Household Services
ctfgst23	Medical Care

ctfgst24	Hospital Care and the like
ctfgst25	Accident and Sickness Insurance
ctfgst26	Drugs and Pharmaceutical Products
ctfgst27	New and Used (net) Motor Vehicles
ctfgst28	Motor Vehicles Parts and Accessories
ctfgst29	Motor Vehicle Repairs
ctfgst30	Motor Fuels and Lubricants
ctfgst31	Other Motor Vehicle Related Services
ctfgst32	Purchased Transportation
ctfgst33	Communications
ctfgst34	Recreation, Sporting and Camping Equip.
ctfgst35	Recreation Equipment Repair and Rentals
ctfgst36	Reading and Entertainment Supplies
ctfgst37	Recreational Services
ctfgst38	Educational and Cultural Services
ctfgst39	Jewelry and Watches
ctfgst40	Jewelry and Watch Repair
ctfgst41	Leather Goods & Other Personal Effects
ctfgst42	Toilet Articles and Cosmetics
ctfgst43	Personal Care
ctfgst44	Restaurants and Accommodation Services
ctfgst45	Financial, Legal & Other Services
ctfgst46	Operating Expenditures of Non-profit Orgs.
ctfgst47	Net Expenditure Abroad

#### **1.7.4.9 New Federal commodity tax**

ctfnew_	New federal commodity tax [array]
ctfnew0	Food and Non-alcoholic Beverages
ctfnew1	Alcoholic Beverages
ctfnew2	Tobacco
ctfnew3	Men's & Boy's Clothing
ctfnew4	Men's and Boys' Clothing Repair & Alteration
ctfnew5	Women's and Children's Clothing
ctfnew6	Women's Clothing Repair & Alteration
ctfnew7	Footwear
ctfnew8	Shoe Repair
ctfnew9	Gross Imputed Rent
ctfnew10	Gross Rent Paid
ctfnew11	Other Shelter Expenses
ctfnew12	Electricity
ctfnew13	Natural Gas
ctfnew14	Other Fuels
ctfnew15	Furniture and Floor Covering
ctfnew16	Upholstery and Furniture Repair
ctfnew17	Household Appliances
ctfnew18	Household Equipment Repairs
ctfnew19	Semi-durable Household Furnishings

ctfnew20	Non-durable Household Supplies
ctfnew21	Domestic and Child Care Services
ctfnew22	Other Household Services
ctfnew23	Medical Care
ctfnew24	Hospital Care and the like
ctfnew25	Accident and Sickness Insurance
ctfnew26	Drugs and Pharmaceutical Products
ctfnew27	New and Used (net) Motor Vehicles
ctfnew28	Motor Vehicles Parts and Accessories
ctfnew29	Motor Vehicle Repairs
ctfnew30	Motor Fuels and Lubricants
ctfnew31	Other Motor Vehicle Related Services
ctfnew32	Purchased Transportation
ctfnew33	Communications
ctfnew34	Recreation, Sporting and Camping Equip.
ctfnew35	Recreation Equipment Repair and Rentals
ctfnew36	Reading and Entertainment Supplies
ctfnew37	Recreational Services
ctfnew38	Educational and Cultural Services
ctfnew39	Jewelry and Watches
ctfnew40	Jewelry and Watch Repair
ctfnew41	Leather Goods & Other Personal Effects
ctfnew42	Toilet Articles and Cosmetics
ctfnew43	Personal Care
ctfnew44	Restaurants and Accommodation Services
ctfnew45	Financial, Legal & Other Services
ctfnew46	Operating Expenditures of Non-profit Orgs.
ctfnew47	Net Expenditure Abroad

**1.7.4.10 Provincial Commodity Taxes**

cttxpc_	Provincial commodity taxes [array]
cttxpc0	Food and Non-alcoholic Beverages
cttxpc1	Alcoholic Beverages
cttxpc2	Tobacco
cttxpc3	Men's & Boy's Clothing
cttxpc4	Men's and Boys' Clothing Repair & Alteration
cttxpc5	Women's and Children's Clothing
cttxpc6	Women's Clothing Repair & Alteration
cttxpc7	Footwear
cttxpc8	Shoe Repair
cttxpc9	Gross Imputed Rent
cttxpc10	Gross Rent Paid
cttxpc11	Other Shelter Expenses
cttxpc12	Electricity
cttxpc13	Natural Gas
cttxpc14	Other Fuels
cttxpc15	Furniture and Floor Covering

cttxpc16	Upholstery and Furniture Repair
cttxpc17	Household Appliances
cttxpc18	Household Equipment Repairs
cttxpc19	Semi-durable Household Furnishings
cttxpc20	Non-durable Household Supplies
cttxpc21	Domestic and Child Care Services
cttxpc22	Other Household Services
cttxpc23	Medical Care
cttxpc24	Hospital Care and the like
cttxpc25	Accident and Sickness Insurance
cttxpc26	Drugs and Pharmaceutical Products
cttxpc27	New and Used (net) Motor Vehicles
cttxpc28	Motor Vehicles Parts and Accessories
cttxpc29	Motor Vehicle Repairs
cttxpc30	Motor Fuels and Lubricants
cttxpc31	Other Motor Vehicle Related Services
cttxpc32	Purchased Transportation
cttxpc33	Communications
cttxpc34	Recreation, Sporting and Camping Equip.
cttxpc35	Recreation Equipment Repair and Rentals
cttxpc36	Reading and Entertainment Supplies
cttxpc37	Recreational Services
cttxpc38	Educational and Cultural Services
cttxpc39	Jewelry and Watches
cttxpc40	Jewelry and Watch Repair
cttxpc41	Leather Goods & Other Personal Effects
cttxpc42	Toilet Articles and Cosmetics
cttxpc43	Personal Care
cttxpc44	Restaurants and Accommodation Services
cttxpc45	Financial, Legal & Other Services
cttxpc46	Operating Expenditures of Non-profit Orgs.
cttxpc47	Net Expenditure Abroad

**1.7.4.11 Provincial gasoline tax**

ctpgas_	Provincial gasoline tax [array]
ctpgas0	Food and Non-alcoholic Beverages
ctpgas1	Alcoholic Beverages
ctpgas2	Tobacco
ctpgas3	Men's & Boy's Clothing
ctpgas4	Men's and Boys' Clothing Repair & Alteration
ctpgas5	Women's and Children's Clothing
ctpgas6	Women's Clothing Repair & Alteration
ctpgas7	Footwear
ctpgas8	Shoe Repair
ctpgas9	Gross Imputed Rent
ctpgas10	Gross Rent Paid
ctpgas11	Other Shelter Expenses

ctpgas12	Electricity
ctpgas13	Natural Gas
ctpgas14	Other Fuels
ctpgas15	Furniture and Floor Covering
ctpgas16	Upholstery and Furniture Repair
ctpgas17	Household Appliances
ctpgas18	Household Equipment Repairs
ctpgas19	Semi-durable Household Furnishings
ctpgas20	Non-durable Household Supplies
ctpgas21	Domestic and Child Care Services
ctpgas22	Other Household Services
ctpgas23	Medical Care
ctpgas24	Hospital Care and the like
ctpgas25	Accident and Sickness Insurance
ctpgas26	Drugs and Pharmaceutical Products
ctpgas27	New and Used (net) Motor Vehicles
ctpgas28	Motor Vehicles Parts and Accessories
ctpgas29	Motor Vehicle Repairs
ctpgas30	Motor Fuels and Lubricants
ctpgas31	Other Motor Vehicle Related Services
ctpgas32	Purchased Transportation
ctpgas33	Communications
ctpgas34	Recreation, Sporting and Camping Equip.
ctpgas35	Recreation Equipment Repair and Rentals
ctpgas36	Reading and Entertainment Supplies
ctpgas37	Recreational Services
ctpgas38	Educational and Cultural Services
ctpgas39	Jewelry and Watches
ctpgas40	Jewelry and Watch Repair
ctpgas41	Leather Goods & Other Personal Effects
ctpgas42	Toilet Articles and Cosmetics
ctpgas43	Personal Care
ctpgas44	Restaurants and Accommodation Services
ctpgas45	Financial, Legal & Other Services
ctpgas46	Operating Expenditures of Non-profit Orgs.
ctpgas47	Net Expenditure Abroad

**1.7.4.12 Provincial Retail Sales Tax**

ctprst_	Provincial retail sales tax [array]
ctprst0	Food and Non-alcoholic Beverages
ctprst1	Alcoholic Beverages
ctprst2	Tobacco
ctprst3	Men's & Boy's Clothing
ctprst4	Men's and Boys' Clothing Repair & Alteration
ctprst5	Women's and Children's Clothing
ctprst6	Women's Clothing Repair & Alteration
ctprst7	Footwear

ctprst8	Shoe Repair
ctprst9	Gross Imputed Rent
ctprst10	Gross Rent Paid
ctprst11	Other Shelter Expenses
ctprst12	Electricity
ctprst13	Natural Gas
ctprst14	Other Fuels
ctprst15	Furniture and Floor Covering
ctprst16	Upholstery and Furniture Repair
ctprst17	Household Appliances
ctprst18	Household Equipment Repairs
ctprst19	Semi-durable Household Furnishings
ctprst20	Non-durable Household Supplies
ctprst21	Domestic and Child Care Services
ctprst22	Other Household Services
ctprst23	Medical Care
ctprst24	Hospital Care and the like
ctprst25	Accident and Sickness Insurance
ctprst26	Drugs and Pharmaceutical Products
ctprst27	New and Used (net) Motor Vehicles
ctprst28	Motor Vehicles Parts and Accessories
ctprst29	Motor Vehicle Repairs
ctprst30	Motor Fuels and Lubricants
ctprst31	Other Motor Vehicle Related Services
ctprst32	Purchased Transportation
ctprst33	Communications
ctprst34	Recreation, Sporting and Camping Equip.
ctprst35	Recreation Equipment Repair and Rentals
ctprst36	Reading and Entertainment Supplies
ctprst37	Recreational Services
ctprst38	Educational and Cultural Services
ctprst39	Jewelry and Watches
ctprst40	Jewelry and Watch Repair
ctprst41	Leather Goods & Other Personal Effects
ctprst42	Toilet Articles and Cosmetics
ctprst43	Personal Care
ctprst44	Restaurants and Accommodation Services
ctprst45	Financial, Legal & Other Services
ctprst46	Operating Expenditures of Non-profit Orgs.
ctprst47	Net Expenditure Abroad

#### **1.7.4.13 New Provincial Commodity Tax**

ctpnew_	New provincial commodity tax [array]
ctpnew0	Food and Non-alcoholic Beverages
ctpnew1	Alcoholic Beverages
ctpnew2	Tobacco
ctpnew3	Men's & Boy's Clothing

ctpnew4	Men's and Boys' Clothing Repair & Alteration
ctpnew5	Women's and Children's Clothing
ctpnew6	Women's Clothing Repair & Alteration
ctpnew7	Footwear
ctpnew8	Shoe Repair
ctpnew9	Gross Imputed Rent
ctpnew10	Gross Rent Paid
ctpnew11	Other Shelter Expenses
ctpnew12	Electricity
ctpnew13	Natural Gas
ctpnew14	Other Fuels
ctpnew15	Furniture and Floor Covering
ctpnew16	Upholstery and Furniture Repair
ctpnew17	Household Appliances
ctpnew18	Household Equipment Repairs
ctpnew19	Semi-durable Household Furnishings
ctpnew20	Non-durable Household Supplies
ctpnew21	Domestic and Child Care Services
ctpnew22	Other Household Services
ctpnew23	Medical Care
ctpnew24	Hospital Care and the like
ctpnew25	Accident and Sickness Insurance
ctpnew26	Drugs and Pharmaceutical Products
ctpnew27	New and Used (net) Motor Vehicles
ctpnew28	Motor Vehicles Parts and Accessories
ctpnew29	Motor Vehicle Repairs
ctpnew30	Motor Fuels and Lubricants
ctpnew31	Other Motor Vehicle Related Services
ctpnew32	Purchased Transportation
ctpnew33	Communications
ctpnew34	Recreation, Sporting and Camping Equip.
ctpnew35	Recreation Equipment Repair and Rentals
ctpnew36	Reading and Entertainment Supplies
ctpnew37	Recreational Services
ctpnew38	Educational and Cultural Services
ctpnew39	Jewelry and Watches
ctpnew40	Jewelry and Watch Repair
ctpnew41	Leather Goods & Other Personal Effects
ctpnew42	Toilet Articles and Cosmetics
ctpnew43	Personal Care
ctpnew44	Restaurants and Accommodation Services
ctpnew45	Financial, Legal & Other Services
ctpnew46	Operating Expenditures of Non-profit Orgs.
ctpnew47	Net Expenditure Abroad

## 1.8 Family Expenditures

### 1.8.1 Other SHS Variables

fxseqhv	SHS record sequence number
fxclohhv	SHS cloning factor
fxcloshs	SHS cloning factor
fxrecom	real estate commissions
fxipac	life ins prems and annuity contributions
fxgvpen	gvt pension plan contributions
fxpvpen	private pension plan contributions
fxcqp	cpp - qpp contributions
fxuic	UI contributions
fxintax	Income taxes
fxprtax	Property tax
fxptax	Transfer of Property taxes
fxrfees	Registration and license fees
fxrrspt	Total RRSP contributions (SHS)
fxnes	Not elsewhere stated
fxncal	Net change in assets and liabilities
fxfabd	Account balancing difference
fxfomr	Other money receipts
fxpsave	Positive savings
fxnsave	Negative savings
fxsaldur	Sale of durables
fxalimo	Alimony and child support
fxhomexp	Expenses assoc with principal residence
fxrepr	Repairs paid
fxanncon	Annuity contracts and transfers to RRIFs
fxpurprc	Purchase price of home
fxselprc	Selling price of home
fxgstidx	Index for distributing GST on housing

## 1.9 Summary (Memo) Variables

Memo items are variables that are calculated directly as sums and differences of other variables. They could just as easily be calculated by the user through the user-defined variable facility (see User's Guide ). The user should check the definition of a memo item before using it, to ensure that it agrees with his or her own definition. This applies particularly to concepts such as total income or total taxes. Some people prefer to consider refundable tax credits as negative taxes, rather than as positive transfers, as SPSD/M does.

### 1.9.1 Household Balance

Household balance variables summarize the cash flow relationship of individuals and families to government, from the individual's perspective. Disposable income represents money available to be spent, whereas consumable income is disposable income less commodity taxes embodied in consumption.

immemp	All employment income
imdepni	Dependant's net income
imminv	Investment income
immmkt	Market income
immoth	Other income
immtran	All transfer income
immtot	Total income
immdisp	Disposable income
immicons	Consumable income
immtax	All taxes
imnettr	Net transfers to person
imfoth	Federal other government income
imfothtr	Federal other trans income and ref. credits
imictot	Total Income (line 150)
imicnet	Net Income (line 236)

### **1.9.2 Federal Balance**

Federal Balance variables summarize the cash flow relationship of individuals and families to the federal government, from the federal government's perspective.

imftax	Federal taxes
imftran	Federal transfer income
imfedbal	Federal taxes less transfers

### **1.9.3 Provincial Balance**

These variables summarize the cash flow relationship of individuals and families to the provincial government, from the provincial government's perspective.

impoth	Provincial other government income
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imptax	Provincial taxes
imptran	Provincial transfer income
imprvbal	Provincial taxes less transfers

#### 1.9.4 Other Reporting Variables

imiemp	Wages and salaries
imiself	Total self-employment income
imicqp	CPP/QPP payable
imfnewpg	Federal new programs
imothrep	Other federal repayments

### 1.10 Miscellaneous Variables

These variables don't fit naturally into any of the preceding sections. They include a group of variables associated with the marginal tax rate facility (see User's Guide ) and some flag variables which can be used to identify individual records which have been processed in certain ways in the course of database creation.

#### 1.10.1 Glass Box Variables

The structures and pointers described in this section will be of interest to Glass Box users and black Box users wishing to understand SPSM variable naming conventions or interested in reading the C Language source code. The variables in this section will be of interest only to Glass Box users.

##### 1.10.1.1 Structures

The SPSD/M uses a hierarchical household data structure to store information on all variables. Variable names always begin with the name of the structure to which they belong. The data structure information is relevant to the glass box user because an appreciation of the nested structures is necessary in order to refer to the values of individual variables; such reference is, of course, an integral part of writing the code for new or modified tax/transfer programs. For a full description of SPSM structures see the Programmer's Guide.

hd	Housing characteristics data [struct]
hh	Household structure
fx	SHS data [struct]
ct	Commodity tax variables [struct]
ctbase	Base commodity tax variables [struct]

ef	Economic family data [array]
cf	Census family data [array]
nf	Nuclear family data [array]
in	Individual data [array]
id	Individual SPSD variables [struct]
im	Individual variant result variables [struct]
imbase	Individual base result variables [struct]
ub	UI benefit structure
ub1	UI claim #1 results [struct]
ub2	UI claim #2 results [struct]
uc	UI claim structure
uc1	UI claim #1 data [struct]
uc2	UI claim #2 data [struct]
ic	Individual model control variables [struct]
uv	user variables [struct]

### 1.10.1.2 Pointers

Pointer variables point to a particular area of memory, and especially to a specific data structure. The glass box user will usually have to use pointers to reference variable values and setting up loops. The SPSM provides several pointers to assist in code development. These are listed below. For a fuller description of SPSM pointers refer to the Programmer's Guide.

nfin	First person in nuclear family [pointer]
nfinch	First child in nuclear family [pointer]
nfineld	Eldest person in nuclear family [pointer]
nfinspo	Spouse of eldest [pointer]
cfm	First person in census family [pointer]

cfinch	First child in census family [pointer]
cfineld	Eldest person in census family [pointer]
cfinspo	Spouse of eldest [pointer]
efin	First person in economic family [pointer]
idhh	Person's household [pointer]
idef	Person's economic family [pointer]
idcf	Person's census family [pointer]
idnf	Person's nuclear family [pointer]
idinspo	Person's spouse [pointer]

### 1.10.1.3 Variables

imiosa	Other SA or guarantees
imiotg	Other taxable demogrants
icmaramt	Amount of SPSD income adjustment
icmarinc	Income after adjustment
icmarold	Saved old SPSD income before adjustment
icrolled	Individual already rolled up flag
icselect	Individual selected flag
ictpflg	Person will be changed (TP facility)
uvdummy	dummy variable

### 1.10.1.4 Other

imfill	filler array for modeled variables [array]
--------	--

## 1.10.2 Database

### 1.10.2.1 User Database Variables

The SPSD has room for additional variables to be written by the user in either Glass Box mode or by rebuilding a database using the build utility (See Tools User's Guide ). In black box mode these variables are referenced by their sequence. For example the third extra variable would be called idext2.

idext	Extra numbers [array]
-------	-----------------------

### 1.10.2.2 Creation Flags

These flag variables indicate when an individual record has had its original SLID database value modified during the database creation process. Converted variables are so named because an individual is converted from a non-respondent to a respondent.

idieflag	Cloned institutionalized elderly person
idsynthi	Synthetic high income person
idccqp	Converted CPP/QPP benefit
idcsa	Converted social assistance
idcuib	Converted UI benefit

### 1.10.3 Random Numbers

idrand	Random numbers [array]
--------	------------------------

### 1.10.4 Sample and Unit Count

idcount	Person count
persons	Person count
units	Unit count
fxvrecs	SHS records
scfrecs	SLID records
spsdrecs	SPSD records
hdnspsd	SPSD records
hdcl0hh	Number of SLID clones
hdnfxv	SHS records
hdnscf	SLID records

### 1.10.5 Marginal Tax Rate

immaramt	Adjustment to income source
immartax	Change in consumable income after adjustment

### 1.10.6 Low Income Analysis

efpovthr	Economic family low income threshold (Before tax)
efpythat	Economic family low income threshold (After tax)
impovinc	Before Tax Income for low income measurement
imatpinc	After tax Income for low income measurement

## DESCRIPTION

This is an array each element of which is a structure holding information on each census family in the household. It is not directly accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. All of the variables beginning with the prefix cf are members of an element of this array. The number of elements containing valid data within this array is given by the variable hhncf, which is the number of census families contained in the current household.

## DESCRIPTION

This class variable contains the age of the eldest person in the current census family. The maximum age is 99.

## CROSS REFERENCE

Function	Description
txnfld	(i) Compute provincial taxes for Newfoundland
txfstc	(i) Compute federal sales tax credit

## DESCRIPTION

This census family variable is an alternative to the cftype variable for categorizing census families. Note that old children means children aged 18 or over. The presence of young children takes precedence over the presence of elderly in this classification.

## LEVELS

0	Married couple with no children
1	Married couple with young children
2	Married couple with only old children
3	Married couple, at least one is elderly
4	SPF with young children
5	SPF with old children
6	Unattached non-elderly individual
7	Unattached elderly individual

**cfm** First person in census family [pointer]

---

## DESCRIPTION

This pointer variable is not accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. It is a C language pointer, which points to the in structure corresponding to the first person in the current census family. Since persons in a census family are arranged sequentially in memory, cfm is commonly used to initialize a working pointer used to process each person of a census family in turn.

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
samod	(i) Compute social assistance or guarantees
cceopt	(i) Multiple calls of tax/transfer calculator

## DESCRIPTION

This pointer variable is not accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. It is a C language pointer, which points to the in structure corresponding to the first child in the current census family. Since the children in a census family are arranged sequentially in memory, cfin is commonly used to initialize a working pointer used to process each child of a census family in turn. Note that children in census families need not be young. A census family child can be any age so long as he/she has never been married.

## CROSS REFERENCE

Function	Description
txccea	(i) Compute child care expense allowance
txhstr	(i) Compute family-related deductions or credits
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqccea	(i) Compute child care expense allowance (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit

## DESCRIPTION

This pointer variable is not accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. It is a C language pointer, which points to the in structure corresponding to the eldest person in the current census family. The eldest person is used as a reference person for the census family.

## CROSS REFERENCE

Function	Description
txcea	(i) Compute child care expense allowance
txhstr	(i) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqcea	(i) Compute child care expense allowance (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit

**cfinspo** Spouse of eldest [pointer]

---

## DESCRIPTION

This pointer variable is not accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. It is a C language pointer, which points to the in structure corresponding to the spouse of the eldest person in the current census family. If the eldest person has no spouse, this variable is NULL and should not be used. The variable cfspoflg can be used to determine if there is a spouse in the census family.

## CROSS REFERENCE

Function	Description
txcea	(i) Compute child care expense allowance
txhstr	(i) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax

txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqcea	(i) Compute child care expense allowance (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit

**cfnadult**            Number of adults in census family

---

## DESCRIPTION

This class variable counts the number of persons aged 18 or over in the census family. Note that this can include census family 'children'.

**cfnchild**            Number of children (including 18+)

---

## DESCRIPTION

This class variable counts the number of 'children' in the current census family. Note that it can include persons aged 18 to 25 so long as they are not currently in married or in a common-law relationship. Since census family children are arranged consecutively in memory, this variable is often used in conjunction with cfinch to process all 'children' in a census family.

## CROSS REFERENCE

Function	Description
txhstr	(i) Compute family-related deductions or credits
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick

txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit

**cfnearn**            Number of earners in census family

---

## DESCRIPTION

This class variable counts the number of earners in the census family. A person is considered an earner if he/she has employment or self-employment earnings equal or greater to the value specified in the EARNMIN parameter.

**cfneld**            Number of elderly in census family

---

## DESCRIPTION

This class variable counts the number of persons aged 65 or over in the census family.

**cfnkids**            Number of children in census family

---

## DESCRIPTION

This class variable counts the number of persons aged under 18 in the current census family. Note that this number can include young unattached individuals or spouses.

## CROSS REFERENCE

Function	Description
txcea	(i) Compute child care expense allowance
txqcea	(i) Compute child care expense allowance (Quebec)

txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txsask	(i) Compute provincial taxes for Saskatchewan
txbc	(i) Compute provincial taxes for British Columbia
samod	(i) Compute social assistance or guarantees
cceopt	(i) Multiple calls of tax/transfer calculator

**cfnpers**                      Number of persons in census family

---

## DESCRIPTION

This class variable counts the total number of persons in the census family. It is often used in conjunction with the cfin pointer variable to process each person in the census family in turn.

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
samod	(i) Compute social assistance or guarantees
cceopt	(i) Multiple calls of tax/transfer calculator

**cfsexeld**                      Sex of eldest in census family

---

## DESCRIPTION

This class variable gives the sex of the eldest person in the census family. The eldest person is used as a reference person in the census family.

## LEVELS

0	Male
1	Female

**cfspoflg** Census family contains married couple

---

## DESCRIPTION

This class variable indicates whether the census family contains a married couple. If true, the pointer variable cfinspo will point to the in structure containing data on the spouse of the eldest person (the reference person) in the census family.

## CROSS REFERENCE

Function	Description
txinet	(i) Compute net income
txccea	(i) Compute child care expense allowance
txhstr	(i) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqccea	(i) Compute child care expense allowance (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit

## LEVELS

0	No spouse present
1	Spouse present

**cftype** Census family type

---

## DESCRIPTION

This class variable gives a general purpose way of classifying family units based on the number of adults, kids and elderly in the unit. Note that in the scheme given below, the presence of kids takes precedence over the presence of elderly for families with both kids and elderly. Kids are persons aged under 18 (note that this includes both unattached individuals as well as any spouses under the age of 18), Adults are persons aged 18 or over (including elderly), and elderly are persons aged 65 or over.

## LEVELS

0	With Kids, 1 Adult
1	With Kids, 2+ Adult
2	With Elderly, 1 Adult
3	With Elderly, 2+ Adult
4	Other, 1 Adult
5	Other, 2+ Adult

**ct** Commodity tax variables [struct]

---

## DESCRIPTION

This structure holds information on commodity taxes associated with the household. It is not directly accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. All of the variables beginning with the prefix ct are members of this structure.

**ctbase** Base commodity tax variables [struct]

---

## DESCRIPTION

This structure holds base result values for the ct variables. Its members correspond exactly to those of the ct structure. Internal facilities of SPSM copy information from the ct to the ctbase structure to implement a base/variant capability. Base results are referenced in the SPSM 'black box' facilities by prefacing the variable name with an underscore. Please see the *User's Guide* for more information on using the base/variant facility.

**ctdfexp**            Deflated expenditure (tax exclusive)

---

## DESCRIPTION

This variable has no current function and is reserved for future use.

**ctfcid**            Federal custom import duties

---

## DESCRIPTION

This analysis variable contains the value of federal custom import duties associated with the household's disposable income and consumption pattern. Custom import duties are levied on imported goods used for both manufacture and final consumption. They are ad-valorem based.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households
<b>ctfcid_</b>	Federal custom import duties [array]

---

## DESCRIPTION

This array of analysis variables contains all federal custom and import duties associated with the consumption pattern in each of the 48 household expenditure categories.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households
<b>ctfexd</b>	Federal excise duties

---

## DESCRIPTION

This analysis variable contains the value of federal excise duties associated with the household's disposable income and consumption pattern. 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 typically take the form of specific quantity rates; they are not ad-valorem taxes.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households
<b>ctfexd_</b>	Federal excise duties [array]

---

## DESCRIPTION

This array of analysis variables contains all federal excise duties associated with the consumption pattern in each of the 48 household expenditure categories.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**ctfext** Federal excise taxes

---

## DESCRIPTION

This analysis variable contains the value of federal excise duties associated with the household's disposable income and consumption pattern. Some commodities are additionally taxed through provisions of 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 tax; other excise taxes levied on heavy cars, air conditioners, jewelry, clocks, watches, lighters, playing cards etc.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**ctfext\_** Federal excise taxes [array]

---

## DESCRIPTION

This array of analysis variables contains all federal excise tax associated with the consumption pattern in each of the 48 household expenditure categories.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**ctfgst** Federal GST

---

## DESCRIPTION

This variable contains the value of federal goods and services tax associated with the household's disposable income and consumption pattern.

Note that it does not include the GST on housing (ctfgsths) which has been allocated to the household.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**ctfgst\_** Federal GST [array]

---

## DESCRIPTION

This array of analysis variables contains all federal gst associated with the consumption pattern in each of the 48 household expenditure categories.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**ctfgsths** Federal GST on housing

---

## DESCRIPTION

This analysis variable contains the household's share of the Goods and Services Tax (GST) on housing. The GST on housing is not included in the basic commodity tax model as it is not a household sector tax but comes from the construction sector. The total GST on housing (CTFGSTHOUSE) is distributed across all households using an index variable (fxgstidx). As this is a simple allocation, the resulting amount is not included in the SPSM accounts and is not included in ctfgst, cttxfc, imtxfc, imftax or immtax. See the [\*Commodity Tax User's Guide\*](#) for more details.

## CROSS REFERENCE

Function	Description
ctmod	(o) Compute commodity taxes for individuals and households

**ctfnew** New federal commodity tax

---

## DESCRIPTION

This variable contains the value of any new federal commodity tax that a user may have implemented using CTFNEW.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**ctfnew\_** New federal commodity tax [array]

---

## DESCRIPTION

This array of analysis variables contains all the value of the new federal commodity tax associated with the consumption pattern in each of the 48 household expenditure categories.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**ctishrh** Shared income concept (SHS)

---

## DESCRIPTION

This analysis variable contains a value for income used to adjust ct variables associated with the SHS expenditure vector to the disposable income calculated by SPSM. Because the two income concepts are somewhat different, a common shared income concept is defined and calculated for both SPSM results and the SHS expenditure data associated with the household.

All of the ct variables (originally calculated based on the SHS data) are then scaled proportionately by the ratio of SPSM shared income to SHS shared income. Conceptually, shared income is equal to disposable income plus other money receipts plus dissavings plus proceeds from the sale of assets. Equivalently, shared income is total expenditures on goods and services (including commodity taxes) plus positive savings. The shared income concept corresponding to SPSM income is found at the individual level in the variable imishri.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**ctlprop** Local property taxes on owned dwellings

---

## DESCRIPTION

This analysis variable contains the value of all property taxes paid by households on their principal residences, vacation homes, and secondary living quarters.

## CROSS REFERENCE

Function	Description
ctmod	(o) Compute commodity taxes for individuals and households

**ctnes** Household expenditure not elsewhere specified

---

## DESCRIPTION

This household level variable contains the value of household expenditures necessary to complete the income-expenditure identity.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

## DESCRIPTION

This household level variable contains all expenditure components net of their original commodity taxes after applying the tax removal parameter CTTXRM.

## CROSS REFERENCE

Function	Description
ctmod	(i) Compute commodity taxes for individuals and households

**ctnexp\_** Household expenditure net of taxes [array]

---

## DESCRIPTION

This household level variable contains all expenditure components net of their original commodity taxes in each of the 48 household expenditure categories after applying the tax removal parameter CTTXRM.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**ctnsna** Household expenditure net of taxes -SNA adjusted

---

## DESCRIPTION

This household level variable contains all expenditure components net of their original commodity taxes after applying the tax removal parameter CTTXRM and adjusted to SNA level with the factor CTFAMSNA.

## CROSS REFERENCE

Function	Description
ctmod	(o) Compute commodity taxes for individuals and households
<b>ctnsna_</b>	Household expenditure net of taxes [array] -SNA adjusted

---

## DESCRIPTION

This household level variable contains all expenditure components net of their original commodity taxes in each of the 48 household expenditure categories after applying the tax removal parameter CTTXRM and adjusted to SNA level with the factor CTFAMSNA.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households
<b>ctothmon</b>	Household money from other sources

---

## DESCRIPTION

This household level variable contains the liquidation of assets the household has made in the year including the sales of durable goods. It also includes any lottery winnings or other financial windfall gains the household has made.

## CROSS REFERENCE

Function	Description
ctmod	(i) Compute commodity taxes for individuals and households

**ctpamu** Provincial amusement tax

---

## DESCRIPTION

This analysis variable contains the value of provincial amusement taxes associated with the household's disposable income and consumption pattern. This tax pertains to admissions to theatres, traveling amusements (i.e. circuses) and the like. It is not responsible for revenues collected on pari-mutuel betting activities.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**ctpgas** Provincial gasoline tax

---

## DESCRIPTION

This analysis variable contains the value of provincial gasoline tax associated with the household's disposable income and consumption pattern. This tax is applied to gasoline and diesel fuel users independent of whether the use occurs in goods producing or final demand consumption. It is a specific rate tax.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

ctpgas\_ Provincial gasoline tax [array]

---

## DESCRIPTION

This array of analysis variables contains all provincial gasoline tax associated with the consumption pattern in each of the 48 household expenditure categories.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

ctplgl Provincial liquor gallonage taxes

---

## DESCRIPTION

This analysis variable contains the value of provincial liquor gallonage taxes associated with the household's disposable income and consumption pattern. The fee applies to domestic beer producers in only four of the provinces: British Columbia; Ontario; Quebec; and Newfoundland.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**ctpnew** New provincial commodity tax

---

## DESCRIPTION

This variable contains the value of any new provincial commodity tax that a user may have implemented using CTPNEW.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**ctpnew\_** New provincial commodity tax [array]

---

## DESCRIPTION

This array of analysis variables contains all the value of the new provincial commodity tax associated with the consumption pattern in each of the 48 household expenditure categories.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**DESCRIPTION**

This analysis variable contains the value of provincial profits on liquor commissions associated with the household's disposable income and consumption pattern. These profits are defined as the value of gross sales less administrative and general expenses. The value of gross is, in part, a function of the markups over costs the provincial government applies.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
ctmod	(io) Compute commodity taxes for individuals and households

**DESCRIPTION**

In the course of creation of the SPSD, a single SHS record is associated with a number of SPSD household records through a categorical match process (see the [\*Database Creation Guide\*](#) for more information). Since the commodity tax calculations are performed in the first instance on the SHS expenditure data, significant efficiencies can be gained by re-using this information for each of the associated SPSD households. In some cases, however, due to limited sample size, the SPSD households associated with a single SHS record occur in different provinces, necessitating recalculation of the commodity tax result variables.

The ctprov variable records the province associated with the current calculated commodity tax variables, and only if this value differs from the province of the current SPSD household is recalculation performed. As the discussion above makes clear, ctprov is an internal working variable, and should not be used for output or analysis purposes. Use the hdprov variable to perform tabulations or produce other output by province.

## CROSS REFERENCE

Function	Description
ctmod	(o) Compute commodity taxes for individuals and households

## LEVELS

0	Newfoundland
1	P.E.I.
2	Nova Scotia
3	New Brunswick
4	Quebec
5	Ontario
6	Manitoba
7	Saskatchewan
8	Alberta
9	B.C.

**ctprst** Provincial retail sales tax

---

## DESCRIPTION

This analysis variable contains the value of provincial retail sales tax associated with the household's disposable income and consumption pattern. It is ad-valorem based.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**ctprst\_** Provincial retail sales tax [array]

---

## DESCRIPTION

This array of analysis variables contains all provincial retail sales tax associated with the consumption pattern in each of the 48 household expenditure categories.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**ctptob** Provincial tobacco tax

---

## DESCRIPTION

This analysis variable contains the value of provincial tobacco tax associated with the household's disposable income and consumption pattern. It is a specific rate tax either by cigarette or gram of cut tobacco.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**ctsave** Household savings

---

## DESCRIPTION

This household level variable includes the voluntary savings accrued over the year in addition to the annual contributions to government and trustee pension plans.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households
<b>ctseqhv</b>	SHS record sequence number

---

## DESCRIPTION

This analysis variable records the SHS record sequence number associated with the current calculated ct result variables. It is copied from fxseqhv when the ct result variables are computed; in order to minimize recalculation of commodity taxes for households having identical SHS expenditure vectors. See the discussion under ctprov for an expanded discussion.

## CROSS REFERENCE

Function	Description
ctmod	(o) Compute commodity taxes for individuals and households
<b>cttxfc</b>	Federal commodity taxes (total)

---

## DESCRIPTION

This analysis variable contains the total federal commodity taxes associated with the household's expenditure.

Note that it does not include the GST on housing (ctfgsths) which has been allocated to the household.

## CROSS REFERENCE

Function	Description
ctmod	(i) Compute commodity taxes for individuals and households

**cttxfc\_** Federal commodity taxes [array]

---

## DESCRIPTION

This array of analysis variables contains all federal commodity taxes associated with the consumption pattern in each of the 48 household expenditure categories.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**cttxpc** Provincial commodity taxes (total)

---

## DESCRIPTION

This analysis variable contains the total federal provincial taxes associated with the household's expenditure.

## CROSS REFERENCE

Function	Description
ctmod	(i) Compute commodity taxes for individuals and households

**cttxpc\_** Provincial commodity taxes [array]

---

## DESCRIPTION

This array of analysis variables contains all provincial commodity taxes associated with the consumption pattern in each of the 48 household expenditure categories.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**ef** Economic family data [array]

---

## DESCRIPTION

This is an array each element of which is a structure holding information on each economic family in the household. It is not directly accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. All of the variables beginning with the prefix ef are members of an element of this array. The number of elements containing valid data within this array is given by the variable hhnef, which is the number of economic families contained in the current household.

**efageeld** Age of eldest in economic family

---

## DESCRIPTION

This class variable contains the age of the eldest person in the current economic family. The maximum age is 99.

**efin** First person in economic family [pointer]

---

## DESCRIPTION

This pointer variable is not accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. It is a C language pointer, which points to the in structure corresponding to the first person in the current economic family. Since persons in an economic family are arranged sequentially in memory, efin can be used to initialize a working pointer used to process each person of an economic family in turn.

## CROSS REFERENCE

Function	Description
memo2	(o) Compute consumable income, etc.

<b>efnadult</b>	Number of adults in economic family
-----------------	-------------------------------------

---

## DESCRIPTION

This class variable counts the number of persons aged 18 or over in the economic family.

<b>efnearn</b>	Number of earners in economic family
----------------	--------------------------------------

---

## DESCRIPTION

This class variable counts the number of earners in the economic family. A person is considered an earner if he/she has employment or self-employment earnings equal or greater to the value specified in the EARNMIN parameter.

<b>efneld</b>	Number of elderly in economic family
---------------	--------------------------------------

---

## DESCRIPTION

This class variable counts the number of persons aged 65 or over in the economic family.

**efnkids**            Number of children in economic family

---

## DESCRIPTION

This class variable counts the number of persons aged under 18 in the current economic family. Note that this number can include young unattached individuals or spouses.

**efnpers**            Number of persons in economic family

---

## DESCRIPTION

This class variable counts the total number of persons in the economic family. It can be used in conjunction with the efin pointer variable to process each person in the economic family in turn.

**efpovthr**           Economic family low income threshold (Before tax)

---

## DESCRIPTION

efpovthr contains the appropriate before-tax Low-Income Cut-off value (i.e. corresponding to the number of persons and degree of urbanization) for the current economic family, as given by the PTF array parameter.

See also efpvthat for the after-tax LICO analog to this variable

**efpvthat**           Economic family low income threshold (After tax)

---

## DESCRIPTION

efpvthat contains the appropriate after-tax Low-Income Cut-off value (i.e. corresponding to the number of persons and degree of urbanization) for the current economic family, as given by the PTFAT parameter.

See also efpovthr for the before-tax LICO analog to this variable

**efsexeld** Sex of eldest in economic family

---

## DESCRIPTION

This class variable gives the sex of the eldest person in the economic family. The eldest person is used as reference person in the economic family.

## LEVELS

0	Male
1	Female

**efspoflg** Economic family contains married couple

---

## DESCRIPTION

This class variable indicates whether the economic family contains a married couple.

## LEVELS

0	No spouse present
1	Spouse present

**eftype** Economic family type

---

## DESCRIPTION

This class variable gives a general purpose way of classifying family units based on the number of adults, kids and elderly in the unit. Note that in the scheme given below, the presence of kids takes precedence over the presence of elderly for families with both kids and elderly. Kids are persons aged under 18, Adults are persons aged 18 or over (including elderly), and elderly are persons aged 65 or over.

## LEVELS

0	With Kids, 1 Adult
1	With Kids, 2+ Adult
2	With Elderly, 1 Adult
3	With Elderly, 2+ Adult
4	Other, 1 Adult
5	Other, 2+ Adult

**fx** SHS data [struct]

---

## DESCRIPTION

This structure holds information on expenditure patterns associated with the household. It is not directly accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. All of the variables beginning with the prefix fx are members of this structure. Note that all of the fx variables are base year survey values, inclusive of commodity taxes.

**fxalimo** Alimony and child support

---

## DESCRIPTION

Household expenditure on alimony and child support payments.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmxopen	(o) Routines for reading SHS (.fxv) file
ctmod	(i) Compute commodity taxes for individuals and households

## DESCRIPTION

Household expenditure on annuity contracts and transfers to RRIFs.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmfxopen	(o) Routines for reading SHS (.fxv) file
ctmod	(i) Compute commodity taxes for individuals and households

**fxclohhv** SHS cloning factor

---

## DESCRIPTION

This variable is used strictly to merge the family expenditure data to the database. Its value will always be 1. The variable which now contains the actual cloning factor is fxcloshs.

Source:

Constant

## CROSS REFERENCE

Function	Description
fmfxopen	(io) Routines for reading SHS (.fxv) file

**fxcloshs** SHS cloning factor

---

## DESCRIPTION

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

Source:

Derived during the Expenditure Vector Stochastic Match process.

## CROSS REFERENCE

Function	Description
fmxopen	(o) Routines for reading SHS (.fxv) file

**fxcqp**                    cpp - qpp contributions

---

## DESCRIPTION

CPP/QPP contributions made by households during the survey calendar year.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmxopen	(o) Routines for reading SHS (.fxv) file

**fxfabd**                    Account balancing difference

---

## DESCRIPTION

This analysis variable contains total receipts minus total disbursements. It represents the degree to which a household can reconcile its income with its expenditures and saving.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmfxopen	(o) Routines for reading SHS (.fxv) file
<b>fxfomr</b>	Other money receipts

---

## DESCRIPTION

This analysis variable represents other money receipts such as money gifts from persons outside the household, inheritances, and life insurance settlements.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmfxopen	(o) Routines for reading SHS (.fxv) file
ctmod	(i) Compute commodity taxes for individuals and households
<b>fxgstidx</b>	Index for distributing GST on housing

---

## DESCRIPTION

Index used to distribute GST on housing to households (ctfgsths). See the *Commodity Tax User's Guide* for more details.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmfxopen	(o) Routines for reading SHS (.fxv) file
ctmod	(i) Compute commodity taxes for individuals and households

**fxgvpen** gvt pension plan contributions

---

## DESCRIPTION

Government pension plan contributions made by households during the survey calendar year.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmfxopen	(o) Routines for reading SHS (.fxv) file
ctmod	(i) Compute commodity taxes for individuals and households

**fxhomexp** Expenses assoc with principal residence

---

## DESCRIPTION

Household expenditure on real estate commissions, land transfer taxes, land registration fees, legal charges related to the dwelling and other expenses related to the purchase or sale of a home such as surveying and appraisals.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmxopen	(o) Routines for reading SHS (.fxv) file
ctmod	(i) Compute commodity taxes for individuals and households
<b>fxintax</b>	Income taxes

---

## DESCRIPTION

Income taxes paid on income received during or prior to the survey calendar year, as well as gift and foreign taxes less personal income tax refunds received during the survey year.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmxopen	(o) Routines for reading SHS (.fxv) file
<b>fxio</b>	I/O expenditure categories [array]

---

## DESCRIPTION

This array of analysis variables contains, for each consumption category, household expenses on that category, inclusive of commodity taxes, in the base survey year. Note that no adjustment to the SPSM computed income occurs, as in the case for the \*ct\* variables. The detailed constitution of each of the 48 categories follows in the description of the individual components \*fxio0\* through \*fxio47\*. These categories, defined as aggregates of more detailed Survey of Household Spending variables, have been designed to agree as closely as possible with the 48 Consumer Expenditure categories used in the System of National Accounts and the Input-Output tables.

## CROSS REFERENCE

Function	Description
fmfxopen	(io) Routines for reading SHS (.fxv) file
txhhexp	(i) Compute and pro-rate household taxes, rent, etc.
txnfld	(i) Compute provincial taxes for Newfoundland
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
ctmod	(i) Compute commodity taxes for individuals and households

**fxipac** life ins prems and annuity contributions

---

## DESCRIPTION

This variable includes life, disability, term and endowment insurance premiums, annuity contracts and transfers to an RRIF made by households during the survey calendar year.

## CROSS REFERENCE

Function	Description
fmfxopen	(o) Routines for reading SHS (.fxv) file

**DESCRIPTION**

This analysis variable consists of total net change in assets less total net change in debts exclusive of RRSPs.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
fmfxopen	(io) Routines for reading SHS (.fxv) file

**fxnes** Not elsewhere stated

---

**DESCRIPTION**

This analysis variable includes expenditures on the following items:

- Loss of deposits, fines and money lost or stolen
- Money gifts, contributions and other support payments to non-household members living in and/or outside Canada

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
fmfxopen	(o) Routines for reading SHS (.fxv) file
ctmod	(i) Compute commodity taxes for individuals and households

**fxnsave** Negative savings

---

## DESCRIPTION

This analysis variable is directly derived from `fxncal`. If `fxncal` is negative, indicating that some consumption was financed through dissaving, then `fxnsave` is set equal to the amount of dissaving. Thus `fxnsave` is always either zero (indicating no savings or else positive savings) or positive (indicating financing of consumption through dissaving).

## CROSS REFERENCE

Function	Description
<code>fmfxopen</code>	(o) Routines for reading SHS (.fxv) file
<code>ctmod</code>	(i) Compute commodity taxes for individuals and households
<b><code>fxprtax</code></b>	Property tax

---

## DESCRIPTION

Property taxes billed on the household's principal residence.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
<code>fmfxopen</code>	(o) Routines for reading SHS (.fxv) file
<code>txhhexp</code>	(i) Compute and pro-rate household taxes, rent, etc.
<code>ctmod</code>	(i) Compute commodity taxes for individuals and households
<b><code>fxpsave</code></b>	Positive savings

---

## DESCRIPTION

This analysis variable is directly derived from fxncal. If fxncal is positive, fxpsave is set equal to the amount of savings, otherwise fxpsave is set equal to zero.

## CROSS REFERENCE

Function	Description
fmfxopen	(o) Routines for reading SHS (.fxv) file
ctmod	(i) Compute commodity taxes for individuals and households

**fxpurprc** Purchase price of home

---

## DESCRIPTION

Purchase price of home bought in the year.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmfxopen	(o) Routines for reading SHS (.fxv) file

**fxpvpen** private pension plan contributions

---

## DESCRIPTION

Contributions to other retirement or pension funds excluding RRSP's.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmfxopen	(o) Routines for reading SHS (.fxv) file
ctmod	(i) Compute commodity taxes for individuals and households

**fxrecom** real estate commissions

---

## DESCRIPTION

This variable indicates household expenditures on real estate commissions.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmfxopen	(o) Routines for reading SHS (.fxv) file

**fxrepr** Repairs paid

---

## DESCRIPTION

Household expenditure on repairs and maintenance for the principal residence (owned or rented).

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmxopen	(o) Routines for reading SHS (.fxv) file
ctmod	(i) Compute commodity taxes for individuals and households

**fxrfees** Registration and license fees

---

## DESCRIPTION

Household expenditure on registration fees, license fees and drivers' tests.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmxopen	(o) Routines for reading SHS (.fxv) file

**fxrrspt** Total RRSP contributions (SHS)

---

## DESCRIPTION

Contributions to RRSPs less withdrawals from RRSPs at the household level.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmxopen	(io) Routines for reading SHS (.fxv) file

**fxsaldur** Sale of durables

---

## DESCRIPTION

It is possible for negative expenditure to occur in certain expenditure categories. This can result when the disposal of a durable commodity (such as a motorhome) exceeds purchases of the same commodity. To avoid introducing artifacts when performing commodity tax modelling, such negative expenditures are removed from the fx variable and recorded (as positive amounts) in the fxsaldur analysis variable.

## CROSS REFERENCE

Function	Description
fmxopen	(o) Routines for reading SHS (.fxv) file
ctmod	(i) Compute commodity taxes for individuals and households

**fxselprc** Selling price of home

---

## DESCRIPTION

Selling price of home sold in the year.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmfxopen	(o) Routines for reading SHS (.fxv) file

**fxseqhv** SHS record sequence number

---

## DESCRIPTION

This variable indicates the unique spending unit sequence number identifying a consecutive group of households which have been matched to a single SHS spending unit. It is used to merge the .spd and .fxv files during SPSM execution.

Source:

Calculated during SPSD Sub-sample Stratification Process.

## CROSS REFERENCE

Function	Description
fmfxopen	(o) Routines for reading SHS (.fxv) file
ctmod	(i) Compute commodity taxes for individuals and households

**fxtptax** Transfer of Property taxes

---

## DESCRIPTION

Household expenditure on transfer of property taxes (land transfer tax) and other expenses related to the purchase of a dwelling (e.g., surveying, appraisals, and mortgage penalties).

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmfxopen	(o) Routines for reading SHS (.fxv) file
txhhexp	(i) Compute and pro-rate household taxes, rent, etc.
ctmod	(i) Compute commodity taxes for individuals and households

**fxuic** UI contributions

---

## DESCRIPTION

Expenditures on employment insurance premiums.

Source:

Survey of Household Spending, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

## CROSS REFERENCE

Function	Description
fmfxopen	(o) Routines for reading SHS (.fxv) file

**fxvrecs** SHS records

---

## DESCRIPTION

This variable gives an unduplicated count of the number of SHS expenditure vector records represented by the current household. The variable which contains this characteristic is *hdnfxv*.

**hd** Housing characteristics data [struct]

---

## DESCRIPTION

This structure holds information on housing characteristics and household level variables. It is not directly accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. All of the variables beginning with the prefix hd are members of this structure.

**hdageeld**      Age of eldest in household

---

## DESCRIPTION

This class variable contains the age of the eldest person in the household. The maximum age is 99.

## CROSS REFERENCE

Function	Description
oas	(i) Compute OAS for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
ccept	(i) Multiple calls of tax/transfer calculator

**hdclohh**      Number of SLID clones

---

## DESCRIPTION

The number of duplicate copies of this household in the SPSD. The SLID demographic variables (but not necessarily the income variables) are identical for all of these copies. The reciprocal of the variable may be used to obtain the true number of observations underlying a cell of a cross-tabulation.

Source:

Derived during the SPSD Duplication process.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
<b>hdevmv</b>	Expenditure Vector Matching Variable

---

## DESCRIPTION

This variable helps in defining household categories for analysis of consumption expenditures and taxes. For more information see Family Expenditure Survey Data Imputations in *Database Creation Guide*.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
<b>hdfirstfx</b>	First household in SHS group flag

---

## DESCRIPTION

This class variable indicates when the first of the group of SPSD households associated with a given SHS expenditure vector record is being processed. Using the SPSM selection facility, this variable could be used to process each SHS record exactly once.

## CROSS REFERENCE

Function	Description
fmxopen	(o) Routines for reading SHS (.fxv) file

## LEVELS

0	False
1	True

**hdlastfx** Last household in SHS group flag

---

## DESCRIPTION

This class variable indicates when the last of the group of SPSD households associated with a given SHS expenditure vector record is being processed. Using the SPSM selection facility, this variable could be used to process each SHS record exactly once.

## CROSS REFERENCE

Function	Description
fmxopen	(o) Routines for reading SHS (.fxv) file

## LEVELS

0	False
1	True

**hdnadult** Number of adults in household

---

## DESCRIPTION

This class variable counts the number of persons aged 18 or over in the household.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
<b>hdnearn</b>	Number of earners in household

---

## DESCRIPTION

This class variable counts the number of earners in the household. A person is considered an earner if he/she has employment or self-employment earnings equal or greater to the value specified in the EARNMIN parameter.

<b>hdneld</b>	Number of elderly in household
---------------	--------------------------------

---

## DESCRIPTION

This class variable counts the number of persons aged 65 or over in the household.

<b>hdnfxv</b>	SHS records
---------------	-------------

---

## DESCRIPTION

This analysis variable records the number of SHS records associated with the current household observation. This number is generally less than one, reflecting the fact that several SPSM households are associated with each SHS record. Unlike other SPSM analysis variables, hdnfxv is not automatically weighted when performing tabulations. This allows it

to function correctly for its intended purpose: to give the number of observations (and hence an indication of statistical reliability) underlying each cell of some other tabulation.

**hdnkids**            Number of children in household

---

## DESCRIPTION

This class variable counts the number of persons aged under 18 who have never been married in the household.

## CROSS REFERENCE

Function	Description
cceopt	(i) Multiple calls of tax/transfer calculator

**hdnpers**            Number of persons in household

---

## DESCRIPTION

This class variable counts the total number of persons in the household. It is often used in conjunction with the in pointer variable to process each person in the household in turn.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**hdnscf**            SLID records

---

## DESCRIPTION

This analysis variable records the number of SLID records associated with the current observation. Depending on the roll-up context, this may count individuals, nuclear families, census families, economic families, or households. This number is generally less than one, reflecting the fact that several SPSM households are associated with each SLID record. Unlike other SPSM analysis variables, `hdnscf` is not automatically weighted when performing tabulations. This allows it to function correctly for its intended purpose: to give the number of observations (and hence an indication of statistical reliability) underlying each cell of some other tabulation.

**`hdnpsd`**          SPSD records

---

## DESCRIPTION

This analysis variable is used to tabulate the number of SPSD records. Depending on the roll-up context, this may count individuals, nuclear families, census families, economic families, or household observations. This number is always equal to one, but unlike other SPSM analysis variables, `hdnpsd` is not automatically weighted when performing tabulations. This allows it to function correctly for its intended purpose: to give the number of observations (and hence an indication of statistical reliability) underlying each cell of some other tabulation.

**`hdprov`**          Province

---

## DESCRIPTION

Province of residence. Note that the Yukon and the North-West Territories are not included in the SPSD.

Source:  
SLID

## CROSS REFERENCE

Function	Description
fmxopen	(i) Routines for reading SHS (.fxv) file
adj	(io) Perform SPSD database adjustment
ui	(i) Compute UI benefits
famod	(i) Compute family allowance
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txprov	(i) Compute provincial taxes
txhexp	(i) Compute and pro-rate household taxes, rent, etc.
gist	(i) Compute Provincial GIS top-ups for elderly
samod	(i) Compute social assistance or guarantees
txctc	(i) Compute child tax credit
ctmod	(i) Compute commodity taxes for individuals and households
cceopt	(i) Multiple calls of tax/transfer calculator

## LEVELS

0	Newfoundland
1	P.E.I.
2	Nova Scotia
3	New Brunswick
4	Quebec
5	Ontario
6	Manitoba
7	Saskatchewan
8	Alberta
9	B.C.

**hdseqhh** Household sequence number

---

## DESCRIPTION

Sequence number indicating the order of households.

Source:

SPSD systemics. Re-ordering of file sequence

## CROSS REFERENCE

Function	Description
fmsspopen	(o) Routines to read SPSD file (.spd)
oas	(i) Compute OAS for elderly

**hdsexeld** Sex of eldest in household

---

## DESCRIPTION

This class variable gives the sex of the eldest person in the household. The eldest person is used as reference person in the household.

## LEVELS

0	Male
1	Female

**hdspoflg** Household contains married couple

---

## DESCRIPTION

This class variable indicates whether the household contains a married or common-law union couple.

## LEVELS

0	No spouse present
1	Spouse present

## DESCRIPTION

This refers only to the dwellings occupied by the respondent as of December 31<sup>st</sup> of the reference year. The level for owned does not distinguish between owned with or without mortgage.

Source: SLID

## CROSS REFERENCE

Function	Description
fmfxopen	(i) Routines for reading SHS (.fxv) file
txman	(i) Compute provincial taxes for Manitoba
gist	(i) Compute Provincial GIS top-ups for elderly
ctmod	(i) Compute commodity taxes for individuals and households

## LEVELS

0	Owned
1	Rented

## DESCRIPTION

This variable contains the value of the independent variable for the current household 'clone' generated by the turning point facility. It can be either an income amount, or an income scaling factor, depending on the value of the TPMETH parameter.

**hdtype** Household type

---

## DESCRIPTION

This class variable gives a general purpose way of classifying family units based on the number of adults, kids and elderly in the unit. Note that in the scheme given below, the presence of kids takes precedence over the presence of elderly for families with both kids and elderly. Kids are persons aged under 18 who have never been married, Adults are persons aged 18 or over (including elderly), and elderly are persons aged 65 or over.

## LEVELS

0	With Kids, 1 Adult
1	With Kids, 2+ Adult
2	With Elderly, 1 Adult
3	With Elderly, 2+ Adult
4	Other, 1 Adult
5	Other, 2+ Adult

**hdunits**            Unit count

---

## DESCRIPTION

This variable is not directly accessible to the user, but is documented here for completeness. It is used in the implementation of the 'units' variable, which is used to count up the number of family units. Its value is always 1, independent of the current roll-up level.

**hdurb**            Size of urban area

---

## DESCRIPTION

Size of area of residence is imputed from the internal size of area of residence variable. This variable is used to derive the low income cut-offs. Due to limited sample size, the SLID public-use microdata file collapsed certain categories:

PEI: all sizes collapsed into Urban (30,000-99,999 people)  
NS: Urban (30,000-99,999) collapsed into Urban (0-29,999)  
NB: Urban (30,000-99,999) collapsed into Urban (0-29,999)  
Man: Urban (30,000-99,999) collapsed into Urban (0-29,999)

Sask: Urban (30,000-99,999) collapsed into Urban (0-29,999)  
BC: rural collapsed into Urban (0-29,000 people)

This will have some impact on the calculation of the low income cut-offs.

Source:  
SLID

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)

## LEVELS

0	>500,000
1	100,000-499,999
2	30,000-99,999
3	<30,000
4	Rural

**hdwgtfx** Sum of household weight for SHS group

---

## DESCRIPTION

This analysis variable cumulates the household weights for all SPSD households that match a given SHS expenditure vector record. It can be used in conjunction with hdlastfx to produce a SHS expenditure file.

## CROSS REFERENCE

Function	Description
fmxopen	(o) Routines for reading SHS (.fxv) file

## DESCRIPTION

The weights of all members of the same household are identical. Each weight provides a factor which will blow estimates up to the national level (i.e. on an individual, family, or household basis).

Source:

SPSD Weight Adjustment Process (Raking)

SLID survey base weights were adjusted using an integrated (or 'Lagrangian') weighting technique until weighted estimates of certain margins (population by age, sex, and province) agree with known control totals.

Note that the population represented is essentially that represented in the Labour Force Survey (i.e. excluding the Yukon, North-West Territories, inmates in institutions, Indians on reserves, and certain members of the armed forces) with the addition of the institutionalized elderly.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSP file (.spd)

**hdwgthhs** Sub-sample adjusted household weight

---

## DESCRIPTION

This analysis variable is provided for the convenience of users of the SPSM text output facility who want to do analyses using a statistical software package (like SAS or SPSS). If a text output file is produced with the hdwgthh variable included on a 5 percent sample run and subsequently read into another program, say SAS, tabulations produced by SAS using the result file will be too low by a factor of twenty, due to the fact that hdwgthh weights records correctly only if the entire SPSP file is processed. hdwgthhs adjusts hdwgthh by the reciprocal of the requested sample (given by the user in the SAMPLEREQ parameter) so that resulting tabulations will at least have the correct order of magnitude. Since hdwgthhs is equal to hdwgthh if SAMPLEREQ equals one, it is preferable to use the hdwgthhs as the weight variable in text output files, so that test runs will appear reasonable. Note that the

results will not be identical to those produced using the SPSM cross tabulation facility for sub-sample runs, since the fractional part of `hdwngths` is represented with limited precision in the text output file.

## **hh** Household structure

---

### **DESCRIPTION**

This structure holds information on all variables, both SPSD database and modelled, that pertain to an individual household. It is not directly accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. All of the variables beginning with the prefix `hh` are members of this structure.

## **hhncf** Number of census families in household

---

### **DESCRIPTION**

This class variable counts the number of census families contained in the household. It can be used (in the 'glass box' mode) in conjunction with the `cf` pointer array to process each census family in turn.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
<code>ui</code>	(i) Compute UI benefits
<code>txinet</code>	(i) Compute net income
<code>txccea</code>	(i) Compute child care expense allowance
<code>txhstr</code>	(i) Compute family-related deductions or credits
<code>txcalc</code>	(i) Calculate federal income tax
<code>txnfl</code>	(i) Compute provincial taxes for Newfoundland
<code>txpei</code>	(i) Compute provincial taxes for P.E.I.
<code>txns</code>	(i) Compute provincial taxes for Nova Scotia
<code>txnb</code>	(i) Compute provincial taxes for New Brunswick
<code>txqinet</code>	(i) Compute net income (Quebec)
<code>txqccea</code>	(i) Compute child care expense allowance (Quebec)
<code>txqhstr</code>	(i) Compute family-related deductions or credits (Quebec)
<code>txqcalc</code>	(i) Calculate income tax (Quebec)
<code>txont</code>	(i) Compute provincial taxes for Ontario

txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
samod	(i) Compute social assistance or guarantees
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit
cceopt	(i) Multiple calls of tax/transfer calculator

## LEVELS

0	0
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	10
11	11
12	12
13	13
14	14
15	15
16	16
17	17
18	18
19	19
20	20
21	21
22	22
23	23
24	24
25	25

**hhnef**                      Number of economic families in household

---

## DESCRIPTION

This class variable counts the number of economic families contained in the household. It can be used (in the 'glass box' mode) in conjunction with the ef pointer array to process each economic family in turn.

**DESCRIPTION**

This class variable counts the number of persons contained in the household. It can be used (in the 'glass box' mode) in conjunction with the in pointer array to process each person in turn.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
fmspopen	(o) Routines to read SPSD file (.spd)
adj	(i) Perform SPSD database adjustment
ui	(i) Compute UI benefits
oas	(i) Compute OAS for elderly
dem	(i) Compute new taxable demogrants
txinet	(i) Compute net income
txitax	(i) Compute taxable income and individual credits
txhstr	(i) Compute family-related deductions or credits
txhhexp	(i) Compute and pro-rate household taxes, rent, etc.
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gist	(i) Compute Provincial GIS top-ups for elderly
txfstc	(i) Compute federal sales tax credit
memo1	(i) Compute memo items for reporting
ctmod	(i) Compute commodity taxes for individuals and households
memo2	(i) Compute consumable income, etc.
cceopt	(i) Multiple calls of tax/transfer calculator

---

## DESCRIPTION

This class variable counts the number of nuclear families contained in the household. It can be used (in the 'glass box' mode) in conjunction with the nf pointer array to process each nuclear family in turn.

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits
famod	(i) Compute family allowance
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqcalc	(i) Calculate income tax (Quebec)
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
txctc	(i) Compute child tax credit

**ic** Individual model control variables [struct]

---

## DESCRIPTION

This structure holds information used internally to implement various SPSM facilities. It is a sub-structure of the in structure. It is not directly accessible by the SPSM 'black box' variable facilities, but is nevertheless documented here for completeness. 'Glass box' users should not make use of these variables. All of the variables beginning with the prefix ic are members of this structure.

**icmaramt** Amount of SPSD income adjustment

---

## DESCRIPTION

This variable is not directly accessible to the user, but is documented here for completeness. It is used in the implementation of the marginal tax rate facility.

**icmarinc**            Income after adjustment

---

## DESCRIPTION

This variable is not directly accessible to the user, but is documented here for completeness. It is used in the implementation of the marginal tax rate facility.

**icmarold**            Saved old SPSD income before adjustment

---

## DESCRIPTION

This variable is not directly accessible to the user, but is documented here for completeness. It is used in the implementation of the marginal tax rate facility.

**icrolled**            Individual already rolled up flag

---

## DESCRIPTION

This variable is not directly accessible to the user, but is documented here for completeness. It is used to control the roll-up of analysis variables to various family levels.

## LEVELS

0	False
1	True

**icselect**            Individual selected flag

---

## DESCRIPTION

This variable is not directly accessible to the user, but is documented here for completeness. It is used in the implementation of the SPSM record selection facility.

## LEVELS

0	Not selected
1	Selected

**ictpflg** Person will be changed (TP facility)

---

## DESCRIPTION

This variable is used internally by the turning point facility to remember who (specified by TPSPEC) in the household is to have income values modified as independent variables.

## LEVELS

0	Not selected for TP facility
1	Selected for TP facility

**id** Individual SPSD variables [struct]

---

## DESCRIPTION

This structure holds SPSD information (as opposed to modelled result information) on a single individual. It is a sub-structure of the in structure. It is not directly accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. All of the variables beginning with the prefix id are members of this structure.

## DESCRIPTION

This variable represents additional deductions from net income. Corresponds to Line 256 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits

**idage** Age

---

## DESCRIPTION

Note that 0 is a valid age assigned to infants. The maximum value allowed is 99. This is a class variable. A corresponding analysis variable exists, and is called idnage.

Source:

For individuals 80 years or older, a new age is selected at random from a probability distribution derived from a census distribution of population by age, sex, and whether or not they were institutionalized.

## CROSS REFERENCE

Function	Description
fmspopen	(i) Routines to read SPSD file (.spd)
adj	(i) Perform SPSD database adjustment
ui	(i) Compute UI benefits
famod	(i) Compute family allowance

oas	(i) Compute OAS for elderly
txinet	(i) Compute net income
txccea	(i) Compute child care expense allowance
txitax	(i) Compute taxable income and individual credits
txhstr	(i) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqccea	(i) Compute child care expense allowance (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
samod	(i) Compute social assistance or guarantees
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit
cceopt	(i) Multiple calls of tax/transfer calculator

---

**idalexp**      Other allowable employment expenses (229)

---

## DESCRIPTION

This variable corresponds to Line 229, General Tax Guide. Certain special employment expenses not claimable elsewhere are allowed. These expenses can include:

- employee's expenses for travel, office and wages to assistants,
- commission sales employees may claim certain expenses paid to earn their income,
- transport employees may deduct the cost of meals and lodging while away from home, and
- power saw operators may claim expenses incurred in operating the power saw.

This is a special deduction from employment income and is not available to most employees.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txqinet	(i) Compute net income (Quebec)

**idcapgex** Capital gains exemptions (254)

---

## DESCRIPTION

This variable represents the calculated amount a filer may be eligible to claim if there were reported capital gains, prior to the application of the capital gains inclusion rate (CAPGIR). Corresponds to Line 254 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txont	(i) Compute provincial taxes for Ontario

**idcarry** Carrying charges (221)

---

## DESCRIPTION

Interest on money borrowed for investment. Corresponds to Line 221, General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txinet	(i) Compute net income
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**idccet** Child care expenses associated with child

---

## DESCRIPTION

This variable is imputed to each child in the family, and represents the total child care expenses associated with the child. This variable is derived from Survey of Household Spending data.

The parameter CCEATFLG controls whether this variable or the greenbook variable idccett is used in order to derive the child care expense deduction (imccea).

Source:

Please see the [\*Database Creation Guide\*](#) for more information.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txccea	(i) Compute child care expense allowance
txqccea	(i) Compute child care expense allowance (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**idccett** Child care expenses (Limit A, Form T778)

---

## DESCRIPTION

The child care expenses eligible for the child care expense deduction imputed from the Greenbook. This variable is associated with the child on whose behalf the expenditure was made.

The parameter CCEATFLG controls whether this variable, or the SHS variable idccet is used in order to derive the child care expense deduction (imccea).

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txccea	(i) Compute child care expense allowance
txqccea	(i) Compute child care expense allowance (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**idccqp**                      Converted CPP/QPP benefit

---

## DESCRIPTION

This variable indicates if the individual had Canada Pension Plan (CPP) benefits or Québec Pension Plan (QPP) benefits which were converted from zero to a non-zero value using the rank order method of conversion. Note that the actual value of CPP/QPP (idicqp) reflects the choice made in the IMPCQPOPT adjustment parameter. Please see the [Database Creation Guide](#) for more information.

## CROSS REFERENCE

Function	Description
fmspopen	(i) Routines to read SPSD file (.spd)

## LEVELS

0	Original
1	Converted

**idcf** Person's census family [pointer]

---

## DESCRIPTION

This pointer variable is not accessible using the SPSM 'black box' facilities, but is described here for the benefit of 'glass box' users. It points to the cf structure of the census family containing the individual, and can be used to easily reference information about the containing census family.

## CROSS REFERENCE

Function	Description
txns	(i) Compute provincial taxes for Nova Scotia
txbc	(i) Compute provincial taxes for British Columbia

**idcfrh** Relationship to census family head

---

## DESCRIPTION

This variable gives the relationship of the individual to the 'head' of the containing census family. A census family consists of a head, their spouse (if there is one), and their children

under the age of 25 (including their guardian children), living together in the same dwelling. Unattached individuals are included as census families of size 1 in the SPSM.

The head is defined as the male if the census family contains a married or common-law couple, the female lone parent if the census family includes children but not a couple, or the unattached individual. Every census family contains exactly one “head”.

Source:  
SLID.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txhhexp	(i) Compute and pro-rate household taxes, rent, etc.
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gist	(i) Compute Provincial GIS top-ups for elderly
cceopt	(i) Multiple calls of tax/transfer calculator

## LEVELS

0	Head
1	Spouse
2	Child

**idcfseq** Census family sub-sequence number

---

## DESCRIPTION

Sequence number indicating a member of a given census family (census families within the same household or economic family are consecutive and members of the same family are consecutive).

Source:  
SPSD Systemics. Re-ordering of file sequence

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSP file (.spd)
<b>idcgless</b>	Taxable capital gains on gifts (339)

---

## DESCRIPTION

This represents the value of taxable capital gains minus the capital gains deduction on gifts of capital property. The value for allowable charitable donations (imchara) is the lesser of idcharit and CHATNF times net income plus 1-CHATNF times idcgless.

Source:  
This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSP file (.spd)
txitax	(i) Compute taxable income and individual credits
<b>idcgtc</b>	Caregivers tax credit (database) (315)

---

## DESCRIPTION

The value of Caregiver amount (line 315 and Schedule 12) to be used in the calculation of the Caregivers Tax Credit depending on the calculation option (CGTCOPT).

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**idcharit** Charitable donations

---

## DESCRIPTION

This represents the total amount of charitable donations and government gifts and corresponds to Line 1, Schedule 9 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits
txqitax	(i) Compute taxable income and individual credits (Quebec)

**idclergy** Clergy residential deduction

---

## DESCRIPTION

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

Source:

This item is imputed from the Greenbook for all filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**idcloss** Allowable other years capital loss (253)

---

## DESCRIPTION

Capital losses of other years are a deduction from net income. Corresponds to Line 253, General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txtax	(i) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**idcount** Person count

---

## DESCRIPTION

This variable is used to implement the 'persons' variable, and should not be modified by the user. It always contains the value 1.

**idcsa** Converted social assistance

---

## DESCRIPTION

This variable indicates if the individual had social assistance which was converted from zero to a non-zero value using the rank order method of conversion. Note that the actual value of social assistance (idisa) reflects the choice made in the IMPSAOPT adjustment parameter. Please see the [\*Database Creation Guide\*](#) for more information.

## CROSS REFERENCE

Function	Description
fmspopen	(i) Routines to read SPSD file (.spd)

## LEVELS

0	Original
1	Converted

**idcuib**                      Converted UI benefit

---

## DESCRIPTION

This variable indicates if the individual had a UI history which was created using the rank order method of conversion. A value of 1 indicates conversion occurred.

## CROSS REFERENCE

Function	Description
fmspsopen	(io) Routines to read SPSD file (.spd)

## LEVELS

0	Original
1	Converted

**iddalimo**                      Alimony paid (220)

---

## DESCRIPTION

This variable is the amount paid for alimony or maintenance allowance. Corresponds to Line 220 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txinet	(i) Compute net income
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)

**iddisab** Disability status (age 16+)

---

## DESCRIPTION

Disability status for people aged 16 or more. This is a summary flag in response to several questions on SLID. The questions ask whether the person has any difficulty doing any of the activities of daily living and whether the person has a physical condition or mental condition or health problem that reduces the amount or kind of activity he or she can do in any of a few different types of situations. If any of the answers were "yes", then this variable is set to "Disabled".

Source:  
SLID

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)

## LEVELS

0	Not disabled
1	Disabled

**iddisoth** Disability amount for dependants (318)

---

## DESCRIPTION

The unused portion of the disability amount claimed for dependants other than spouse. Corresponds to Line 318 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**iddisslf** Disability amount for self (316)

---

## DESCRIPTION

The disability amount one is allowed to claim for themselves. Corresponds to Line 316 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmssopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**iddues** Union and professional dues (212)

---

## DESCRIPTION

Union and professional dues claimed. This item corresponds to Line 212, General Tax Guide. In Quebec, it is used as a deduction only when QDUESOPT is set to 1.

See also: imqduetc.

Source:

For individuals who are not high income filers, the SLID unrounded value is used. For high income filers, the value is imputed from the Greenbook.

## CROSS REFERENCE

Function	Description
fmssopen	(o) Routines to read SPSD file (.spd)
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txqinet	(i) Compute net income (Quebec)

**idedlev** Educational level

---

## DESCRIPTION

Highest level of education completed. Note that this information is collected only for household members who are 16 years of age or over.

Source:  
SLID.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSP file (.spd)

## LEVELS

0	Not applicable
1	Never attended school
2	1-4 years of elementary school
3	5-8 years of elementary school
4	9-10 years of elem and sec school
5	11-13 did not graduate from high school
6	Graduated from high school
7	Some non-univ post secondary(no dipl)
8	Some university(no dipl)
9	Non-university certificate
10	University certificate below BA
11	Bachelors degree
12	Univ cert above BA

**ideducfm** Eligible full-time months of education

---

## DESCRIPTION

The months of full-time study for which the education amount can be claimed. It is converted into dollars using the EDXPM adjustment parameter.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers. When EDUCADJFLAG is turned on, the months of education for post-secondary students aged 16 to 18 are derived using following distributions: EDUCMPQ and EDUCMROC.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
adj	(o) Perform SPSD database adjustment
txccea	(i) Compute child care expense allowance
txitax	(i) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**ideducpm** Eligible part-time months of education

---

## DESCRIPTION

The months of part-time study for which the education amount can be claimed. It is converted into dollars using the EDXPMPT adjustment parameter.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers. When EDUCADJFLAG is turned on, the months of education for post-secondary students aged 16 to 18 are derived using following distributions: EDUCMPQ and EDUCMROC.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
adj	(o) Perform SPSD database adjustment
txccea	(i) Compute child care expense allowance
txitax	(i) Compute taxable income and individual credits
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**idef** Person's economic family [pointer]

---

## DESCRIPTION

This pointer variable is not accessible using the SPSM 'black box' facilities, but is described here for the benefit of 'glass box' users. It points to the ef structure of the economic family containing the individual, and can be used to easily reference information about the containing economic family.

## CROSS REFERENCE

Function	Description
memo2	(o) Compute consumable income, etc.

**idefrh** Relationship to economic family head

---

## DESCRIPTION

This variable gives the relationship of the individual to the 'head' of the containing economic family. An economic family is defined as a group of individuals sharing a common dwelling unit and related by blood, marriage (including common law relationships), adoption or guardianship. Unattached individuals are included as economic families of size 1 in the SPSM.

The head of economic family is defined as the head of the census family which contains the major income earner of the economic family.

Source:  
SLID.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)

## LEVELS

0	Head
1	Spouse
2	Child
3	Other

**idefseq** Economic family sub-sequence number

---

## DESCRIPTION

Sequence number indicating a member of a given economic family (economic families within the same household are consecutive, and members of the same family are consecutive).

Source:  
SPSD Systemics. Randomized re-ordering of file sequence

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)

**idemplo** Employee home relocation loan dedn (248)

---

## DESCRIPTION

The deduction a filer is eligible to claim having received a taxable benefit on a home relocation loan. Corresponds to Line 248 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**idestat** Educational status

---

## DESCRIPTION

This variable indicates if the individual was enrolled as a part-time student, a full-time student or both during the reference year. Whether a person is classified full-time or part-time depends on how he or she is classified by the educational institution. Note that information for this variable is collected only for persons aged 16 or over on SLID. Children aged 6 to 15 were all assumed to be in school full-time and children under the age of 6 were assumed to be "not in school".

Source:  
SLID

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
adj	(i) Perform SPSD database adjustment
txns	(i) Compute provincial taxes for Nova Scotia
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

## LEVELS

0	Not in School or N/A
1	School Full-Time
2	School Part-Time
3	Some of each

**idexplor** Exploration and development expenses (224)

---

## DESCRIPTION

The amount that can be claimed for expenses if investments were made in a petroleum, natural gas or mining venture. Corresponds to Line 224 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txqinet	(i) Compute net income (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**idext** Extra numbers [array]

---

## DESCRIPTION

This maximum 20 element array, part of an advanced feature of the SPSD/M, is used to hold additional variables or fields read from a user modified .spd file. If a user creates a .spd file using the BLDSPD[##] program, and the input ASCII file to that program has more fields than the original V##Y##.SPD file, then when SPSM is run the additional fields will be read in sequence into this array. In glass-box mode MACROS may be assigned to give more meaningful variable names.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)

**idforinc** Net foreign income (508)

---

## DESCRIPTION

The amount of net income received from a foreign country. Corresponds to Line 433, Schedule 1 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txcalc	(i) Calculate federal income tax

**idfortx** Foreign tax paid (507)

---

## DESCRIPTION

The amount of income tax or profits tax paid to a foreign country. Corresponds to Line 431, Schedule 1 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txcalc	(i) Calculate federal income tax

**idgifts** Gifts to Canada/provinces/culture (342)

---

## DESCRIPTION

The amount claimed for donations made to Canada, a province, or a cultural institution. The amount of the donation may be claimed in part, with the unused portion carried forward for up to 5 years. Corresponds to Line 342 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits
txqitax	(i) Compute taxable income and individual credits (Quebec)

**idgstreb** GST rebate (457)

---

## DESCRIPTION

This is the employee and partner GST rebate. People can claim a rebate of the GST if they deducted expenses as an employee or partner.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txcalc	(i) Calculate federal income tax

**idhh** Person's household [pointer]

---

## DESCRIPTION

This pointer variable is not accessible using the SPSM 'black box' facilities, but is described here for the benefit of 'glass box' users. It points to the hh structure of the household containing the individual, and can be used to easily reference information about the containing household. Since there is only one containing household, this variable may seem redundant, but it allows one to retrieve household level information without accessing the

global household structure. This might be necessary if, for example, a function was passed an individual pointer, but required household information as well.

**idhhrh** Relationship to head of household

---

## DESCRIPTION

This variable gives the relationship of the individual to the 'head' of the household. A household consists of all individuals sharing the same dwelling.

The head of household is defined as the head of the economic family which contains the major income earner of the household.

Source:  
SLID.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txhhexp	(i) Compute and pro-rate household taxes, rent, etc.
ctmod	(i) Compute commodity taxes for individuals and households

## LEVELS

0	Head EF#1
1	Spouse EF#1
2	Other EF#1
3	Head EF#>1
4	Spouse EF#>1
5	Other EF#>1
6	Unattached

**idhomstu** College res/resdnt homeowner assist (558)

---

## DESCRIPTION

For Ontario residents, the amount of occupancy cost a resident can claim or a residence can be claimed for if part of an Ontario university, college, private school residence and school of nursing. For Manitoba residents it is the Resident Homeowner Tax Assistance received.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba

**idialimo** Alimony income received

---

## DESCRIPTION

Support payment received including alimony, separation allowance and child support.

Source:

For individuals who are not high income filers, the SLID unrounded value is used. For high income filers, the value is imputed from the Greenbook.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txinet	(i) Compute net income
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txalta	(i) Compute provincial taxes for Alberta
gist	(i) Compute Provincial GIS top-ups for elderly

memo1 (i) Compute memo items for reporting

**idicapg** Capital gains (actual)

---

## DESCRIPTION

This variable represents actual capital gains or actual capital losses occurring on a sale or disposition of property, such as real estate or shares. Taxable capital gains (imicapgt) are calculated by multiplying actual capital gains by the capital gains inclusion rate (CAPGIR). It corresponds to Line 127, General Tax Guide.

Source:

For individuals who are not high income filers, the SLID unrounded value is used. For high income filers, the value is imputed from the Greenbook.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txqinet	(i) Compute net income (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
memo1	(i) Compute memo items for reporting

**idicqp** CPP/QPP income (114)

---

## DESCRIPTION

CPP/QPP benefits are as stated on the SLID for all individuals. Benefits include disability, death and child benefits.

Source:

SLID and conversion

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txinet	(i) Compute net income
txqinet	(i) Compute net income (Quebec)
gis	(i) Compute GIS/SPA for elderly
memo1	(i) Compute memo items for reporting

**idivid** Dividend income (actual)

---

## DESCRIPTION

In SLID, Dividend income is included in Investment income. In order to derive a value of dividend income for persons who are not high income filers, a proportion using the Greenbook is imputed. The Greenbook actual amount of dividends gets converted to a proportion of Greenbook Investment Income (including gross dividends). This proportion is then applied to the SLID unrounded Investment Income variable to arrive at actual dividend income. This amount represents actual dividend payments from taxable Canadian corporations, foreign corporate stocks and cash dividends received from insurance policies. For high income filers, it is derived by taking the taxable amount of dividends from the Greenbook (Line 120, General Tax Guide) and dividing by the federal dividend gross-up rate.

Source:

For individuals who are not high income filers, a proportion of the SLID unrounded value is used. For high income filers, the value is imputed from the Greenbook.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia

txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
memo1	(i) Compute memo items for reporting

**idieflag** Cloned institutionalized elderly person

---

## DESCRIPTION

This flag indicates if the current individual is a synthetic individual meant to represent an institutionalized elderly person. See the *Database Creation Guide* for more information.

## CROSS REFERENCE

Function	Description
fmsspopen	(o) Routines to read SPSP file (.spd)
gist	(i) Compute Provincial GIS top-ups for elderly

## LEVELS

0	Non-Institutional
1	Institutional

**idiemp** Wages & salaries

---

## DESCRIPTION

Wages and salaries before deductions, including military pay and allowances.

Source:

For individuals who are not high income filers, the SLID unrounded value is used. For high income filers, the value is imputed from the Greenbook.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txccea	(i) Compute child care expense allowance
txitax	(i) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqccea	(i) Compute child care expense allowance (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
txctc	(i) Compute child tax credit
memo1	(i) Compute memo items for reporting

**idiinvnd** Interest and other investment income

---

## DESCRIPTION

This is the value of Investment Income not including Dividends (idivid). It represents all interest (bond interest, bank interest, mortgage interest and eligible trust income), other investment income, net partnership income and rental income. Includes interest income from outside of Canada.

### Source:

For individuals who are not high income filers, the SLID unrounded value of Investment Income is used, less dividend income (idivid). For high income filers, the value is imputed from the Greenbook.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txqinet	(i) Compute net income (Quebec)
gis	(i) Compute GIS/SPA for elderly
memo1	(i) Compute memo items for reporting

**idiloss** Business investment losses (217)

---

## DESCRIPTION

Allowable business investment losses deduction prior to the application of the capital gains inclusion rate (CAPGIR) for debts of Canadian-controlled private corporations and allowable capital losses arising from the termination of an indexed security investment plan (ISIP). Corresponds to Lines 217, General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txinet	(i) Compute net income
txqinet	(i) Compute net income (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario

**idimmi** Years since immigration

---

## DESCRIPTION

Note that individuals are only assigned a value if they are 65 years or older. Everyone else, Canadian-born or under the age of 65, receive a value of 99.

Source:  
SPSD randomization process.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSP file (.spd)
oas	(i) Compute OAS for elderly

**idind** Industry

---

## DESCRIPTION

This variable shows the industry code of a person's main job for those with a job in the reference year. The industry code is based on the North American Industry Classification System.

Source:  
SLID

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSP file (.spd)

## LEVELS

0	Not applicable
1	Agriculture
2	Other Primary
3	Utilities
4	Construction
5	Manufacturing
6	Trade
7	Transportation & Warehousing
8	Finance, Insce, Real est & Leasing
9	Prof, sci & technical services
10	Management, admin, and other support
11	Educational services
12	Health care and social assistance
13	Information, culture, and recreation
14	Accommodation and food services
15	Other services
16	Public administration

**idinseq** Individual sub-sequence number

---

## DESCRIPTION

Sequence number indicating the order of an individual (members same household, or economic and census family are consecutive).

Source:

SPSD Systemics. Re-ordering of file sequence

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSP file (.spd)

**idinspo** Person's spouse [pointer]

---

## DESCRIPTION

This pointer variable is not accessible using the SPSM 'black box' facilities but is documented here for the convenience of the 'glass box' user. It points to the in structure which holds information on the individual's spouse. If the individual has no spouse, this variable is NULL, and should not be used. The idspoflg variable can be used to determine if the individual has a spouse. Note that this variable can only be used to reference spouses found within the same household. SPSD contains no linkage between divorced spouses in different households.

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits
txcalc	(i) Calculate federal income tax
txns	(io) Compute provincial taxes for Nova Scotia
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txbc	(i) Compute provincial taxes for British Columbia
gist	(i) Compute Provincial GIS top-ups for elderly

**idintstu** Interest paid on student loans (319)

---

## DESCRIPTION

The value of the interest paid in the year on eligible student loans (line 319) to be used in the calculation of the Interest on Student Loans Tax Credit when INTSLFLG is set to 1.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmospopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**idipens** Pension income (115)

---

## DESCRIPTION

The value of pension income (retirement pensions) for the reference year includes:

- retirement pensions from all private sources, primarily employer pension plans,
- annuities, superannuation or Registered Retirement Income Funds.

Income withdrawn from RRSPs before the age of 65 is treated as RRSP withdrawals (iditrrsp) and is not included. Income withdrawn at ages 65 or older is treated as retirement pensions.

Note that since pension income can be split with one's spouse in certain years (see SPLTPNSFLAG and QSPLTPNSFLAG), the taxable amount of pension income is used in the derivation of taxes and transfers (imipnst or imqipnst). However, for the calculation of disposable income and other related variables (immtot, immdisp, immicons), the original value (idipens) is used.

Source:

For individuals who are not high income filers, the SLID unrounded value is used. For high income filers the value is imputed from the Greenbook.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txqinet	(i) Compute net income (Quebec)
memo1	(i) Compute memo items for reporting
cceopt	(i) Multiple calls of tax/transfer calculator

**idisa** Social assistance income

---

## DESCRIPTION

Social assistance and provincial income supplements. The reported or converted value is used for all individuals with the exception of modelled GIS supplement recipients whose reported value for social assistance is replaced with the modeled value of the GIS supplement (imigist). This may cause underestimation for those elderly who had income from more than one provincial supplement program.

The value of this variable depends on the setting of the IMPSAOPT .

Source:

Converted SLID values.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
samod	(i) Compute social assistance or guarantees

**idisefm** Self-employed income - farming

---

## DESCRIPTION

The SPSD Value of Net Income from Farm Self-Employment is composed of gross income minus expenses. It is reported by individuals who operate (solely or in partnership) their own or a rented farm. Included in this item are related government supplementary and assistance payments, and income from roomers and boarders. The value can be negative.

Source:

For individuals who are not high income filers, the SLID unrounded value is used. For high income filers, the value is imputed from the Greenbook.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txcea	(i) Compute child care expense allowance
txcalc	(i) Calculate federal income tax
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqcea	(i) Compute child care expense allowance (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
txctc	(i) Compute child tax credit
memo1	(i) Compute memo items for reporting

**idisenf** Self-employed income - non-farming

---

## DESCRIPTION

The SPSD Value of Net Income from Non-Farm Self-Employment for the reference year is composed of gross income (business income, professional income, commission income, fishing income, and income from roomers and boarders) minus expenses. The value can be negative.

Source:

For individuals who are not high income filers, the SLID unrounded value is used. For high income filers, the value is imputed from the Greenbook.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txccea	(i) Compute child care expense allowance
txcalc	(i) Calculate federal income tax
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqccea	(i) Compute child care expense allowance (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
txctc	(i) Compute child tax credit
memo1	(i) Compute memo items for reporting

**iditc** Federal investment tax credits (412)

---

## DESCRIPTION

The Federal Investment Tax Credit (also referred to as the Business Investment Tax Credit) corresponds to Line 412, General Tax Guide. This is a tax credit for the purchase of new buildings, machinery or equipment to be used in Canada for qualifying activities such as farming, fishing, logging or construction.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txcalc	(i) Calculate federal income tax

**iditoh** Other taxable income (130)

---

## DESCRIPTION

Other taxable income which includes:

- lump-sum payments from pensions and deferred profit-sharing plans,
- retiring allowances such as an amount paid as severance pay,
- scholarships, fellowships and bursaries (amounts over \$500),
- death benefits other than CPP or QPP death benefits.

Source:

For individuals who are not high income filers, the SLID unrounded value is used. For high income filers, the value is imputed from the Greenbook.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txqinet	(i) Compute net income (Quebec)
gis	(i) Compute GIS/SPA for elderly
memo1	(i) Compute memo items for reporting

**iditrrsp** Taxable RRSP withdrawals

---

## DESCRIPTION

There are RRSP withdrawals from unmatured RRSP accounts. In the tax form, they are included in line 129 which also includes income from matured RRSPs. Withdrawals in the form of annuities from matured RRSPs as well as from Registered retirement income funds (RRIFs) are included in idipens.

RRSP withdrawals are used to calculate taxes and are included in total income for the purposes of taxation (imitot). However, since the System of National Accounts consider these amounts to be dissavings as opposed to income, they are not included in our concepts of income for accounting purposes (immmkt, immdisp, immicons).

Source:

For individuals who are not high income filers, the SLID unrounded value is used. For high income filers, the value is imputed from the Greenbook.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txqinet	(i) Compute net income (Quebec)
gis	(i) Compute GIS/SPA for elderly
ctmod	(i) Compute commodity taxes for individuals and households

**idiworkc** Workers compensation benefits

---

## DESCRIPTION

This variable refers to Workers' Compensation benefits received in the reference year.

Source:

For individuals who are not high income filers, the SLID unrounded value is used. For high income filers, the value is imputed from the Greenbook

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txinet	(i) Compute net income
txitax	(i) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
memo1	(i) Compute memo items for reporting

**idlabt<sub>g</sub>** Gross Labour funds bought (413)

---

## DESCRIPTION

The gross cost of approved shares of a labour-sponsored venture capital corporation bought during the year. See Line 413 of the General Tax Guide. The credit, `imlabtg`, is modeled as a proportion (`FLVCRT`) of the cost up to a maximum (`FLVCMAX`).

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txcalc	(i) Calculate federal income tax
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba

txsask (i) Compute provincial taxes for Saskatchewan  
txbc (i) Compute provincial taxes for British Columbia

**idlfst** Labour force status

---

**DESCRIPTION**

Labour force status in the calendar year.

Source:  
SLID.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
fmspopen	(o) Routines to read SPSD file (.spd)

**LEVELS**

0	Not applicable
1	Employed all year
2	Unemployed all year
3	Not in the labour force all year
4	Employed part-year, unemployed py
5	Employed part-year, not in the labour force py
6	Unemployed part-year, not in the labour force py
7	Employed, unemp, not in the labour force py

**idlyfp** Last year full/Part time

---

**DESCRIPTION**

Flag to indicate whether main job in reference year was full-time. "Part-time" is less than 30 hours per week.

Source:  
SLID.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)

## LEVELS

0	Did Not Work
1	Full-time
2	Part-time

**idlyun** Weeks unemployed

---

## DESCRIPTION

This item gives the number of weeks the individual was unemployed in the reference year.

To produce analysis of unemployed weeks or unemployment rate, it is preferable to use idrklyun because the variable is used to reproduce the unemployment/population ratio by sex /age group/province by weight adjustment in all the simulated years.

Source:  
SLID.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)

**idlyww** Weeks worked

---

## DESCRIPTION

This item indicates the actual number of weeks employed in the reference year.

Source:  
SLID

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txinet	(i) Compute net income

**idmarst** Marital status

---

## DESCRIPTION

Marital status of person as of December 31<sup>st</sup> of the reference year.

Source:  
SLID.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
gis	(i) Compute GIS/SPA for elderly

## LEVELS

0	Married
1	Common-law union
2	Separated

3	Divorced
4	Widowed
5	Single (never married)

**idmedgro** Medical expenses, gross (330)

---

**DESCRIPTION**

The gross eligible medical expenses for the medical expenses tax credit. Corresponds to Line 330 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

**CROSS REFERENCE**

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**idmincar** Minimum tax carryover (504)

---

**DESCRIPTION**

The deduction of minimum tax from taxes payable which can be claimed if minimum tax was paid in the last six years. Corresponds to Line 504, Schedule 1, General Tax Guide up until 1996. Beginning in 1997, this corresponds to Line 427, Schedule 1, General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmsspopen	(o) Routines to read SPSD file (.spd)
txcalc	(i) Calculate federal income tax
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**idmovexp** Imputed moving expenses (219)

---

## DESCRIPTION

The allowed deduction of moving expenses from income earned at the new work location. Corresponds to Line 219 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmsspopen	(o) Routines to read SPSD file (.spd)
txinet	(i) Compute net income
txqinet	(i) Compute net income (Quebec)

**idmschpd** Manitoba school taxes paid

---

## DESCRIPTION

These are the homeowners' Manitoba school taxes paid. They are used to model the Manitoba homeowners' school tax assistance which are part of the total property tax credit (impptxtc). This program is turned on or off using the MSCHFLAG flag.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txman	(i) Compute provincial taxes for Manitoba

**idnage**            Age

---

## DESCRIPTION

This variable is a direct copy of idage, but is an analysis variable rather than a class variable. This means that idnage will be rolled up to the current level of analysis and cumulated within groups when cross-tabulations are performed. It is useful for performing such tasks as computing mean age of persons in families, or mean ages of individuals in socio-economic groups.

Source:

SLID.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)

## DESCRIPTION

Non-capital losses of other years. Corresponds to Line 252, General Tax Guide. Includes Allowable Business Investment Loss and Indexed Security Investment Plan (ISIP) Allowable Capital Loss.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)

**idnf** Person's nuclear family [pointer]

---

## DESCRIPTION

This pointer variable is not accessible using the SPSM 'black box' facilities, but is described here for the benefit of 'glass box' users. It points to the nf structure of the nuclear family containing the individual, and can be used to easily reference information about the containing nuclear family.

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits
txns	(i) Compute provincial taxes for Nova Scotia

txont (i) Compute provincial taxes for Ontario  
txbc (i) Compute provincial taxes for British Columbia

**idnorth** Northern deductions (255)

---

**DESCRIPTION**

The allowed deductions for residing in a prescribed, remote location in Canada for at least six continuous months and specific traveling expenses which are included in employment income as a taxable benefit. Corresponds to Line 255 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
fmsspopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**idocc** Occupation

---

**DESCRIPTION**

This item shows the occupation of the person's main job during the reference year. It is based on 1991 National Occupational Classification codes.

Source:

SLID

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)

## LEVELS

0	Not applicable
1	Senior Management Occupations
2	Other Management Occupations
3	Professional Occupations in Business and Finance
4	Financial, Secretarial and Administrative Occupations
5	Clerical Occupations, Including Supervisors
6	Natural and Applied Sciences and Related Occupations
7	Prof Occ in Health, Nurse Supervisors and Registered Nurses
8	Technical, Assisting and Related Occupations in Health
9	Occupations in Social Science, Government Service and Religion
10	Teachers and Professors
11	Occupations in Art, Culture, Recreation and Sport
12	Wholesale, Technical, Insurance, Real Estate Sales
13	Retail Salespers, Sales Clerks, Cashiers, Incl Retail Trade Superv
14	Chefs and Cooks, and Occupations in Food and Bev Serv, Incl Superv
15	Occupation in Protective Services
16	Childcare and Home Support Workers
17	Sales and Service Occupations n.e.c.
18	Contractors and Supervisors in Trades and Transportation
19	Construction Trades
20	Other Trades Occupations
21	Transport and Equipment Operators
22	Trades Helpers, Construc, and Transp Labourers and Related Occs
23	Occupations Unique to Primary Industry
24	Machine Operators and Assemblers in Manufacturing incl Supervisors
25	Labourer in Processing, Manufacturing and Utilities

**idothded** Other deductions from total income (232)

---

## DESCRIPTION

Other allowed deductions from total income not deducted anywhere else on the tax return, such as: repayment of income amounts, refund interest, unemployment insurance benefits repayments, RHOSP late occupancy, legal and accounting fees, capital cost allowance on

Canadian motion picture films and videotapes, and depletion allowances. Corresponds to Line 232 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txqinet	(i) Compute net income (Quebec)

**idothpe** Amounts for Infirm Dependants (306)

---

## DESCRIPTION

This item is the total allowed amount for infirm dependants age 18 or older. Other dependants include children, grandchildren, parents, grandparents, brothers, sisters (including in-laws), aunts, uncles (including in-laws), nieces and nephews. Up to 1992, this value was calculated in Schedule 6 and was included in line 305 Additional personal amounts, which also included the Equivalent to Married tax credit. As of 1993, it is calculated in Schedule 7 and is reported in line 306.

See imothpe.

Source:

Line 306, General Tax Guide. This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits
txnflld	(i) Compute provincial taxes for Newfoundland

txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

---

**idpartlo** Limited partnership losses (251)

---

## DESCRIPTION

Allowed deduction for limited partnership losses not previously claimed. Corresponds to Line 251 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

---

**idpolcon** Federal political contributions (409)

---

## DESCRIPTION

The eligible amount contributed to a registered federal political party or candidate. Corresponds to Line 409 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txcalc	(i) Calculate federal income tax

**idproptx** Net property taxes paid (556)

---

## DESCRIPTION

The amount of net property tax paid in the base year corresponds to Line 6112 of the T1C, General Tax Guide. Depending on the value of IMSHTOPT, it may be used to create improptx.

Source:

Note that this entry is non-zero only if the filer filled in this portion of the form, i.e. if they were eligible for a provincial property tax credit.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txhexp	(i) Compute and pro-rate household taxes, rent, etc.

**idprvftc** Provincial foreign tax credit (Form T2036)

---

## DESCRIPTION

The eligible amount of provincial foreign tax credit as calculated on Form T2036 and reported in T1C of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txnfd	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**idprvpol** Provincial political contributions (565)

---

## DESCRIPTION

The eligible amount contributed to a provincial political party or candidate. Corresponds to Line 565 of the T1C, General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers. It will be zero for the province of Saskatchewan until the 2001 database is implemented. It is zero for the province of Quebec.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txnfd	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan

txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

---

**idrand** Random numbers [array]

---

**DESCRIPTION**

These analysis variables are random numbers drawn independently from the uniform distribution between 0.0 and 1.0 inclusive. Up to twenty such random numbers, (named idrand0 through idrand19) are available for use, depending on the number of random streams requested through the SEED control parameter. One of these random number variables should always be used for simulating random take-up rates or other similar events since these variables are always computed under all circumstances. In particular, they are computed independently of any record selection. Because of this, each record will always have the same set of random numbers, resulting in consistent simulation results at the individual record level independent of any record selection (using the SELSPEC parameter) that may be occurring.

**CROSS REFERENCE**

Function	Description
adj	(i) Perform SPSD database adjustment
ui	(i) Compute UI benefits
famod	(i) Compute family allowance
txinet	(i) Compute net income
txns	(i) Compute provincial taxes for Nova Scotia
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
gis	(i) Compute GIS/SPA for elderly
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit

---

**idrentpd** Total rental payments (555)

---

**DESCRIPTION**

The total amount of rental payments made during the year. Corresponds to Line 6110, T1C of the General Tax Guide. Depending on the value of IMSHTOPT, it may be used to create imrentpd.

Source:

Note that this entry is non-zero only if the filer filled in this portion of the form, i.e. if they were eligible for a provincial property tax credit.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txhhexp	(i) Compute and pro-rate household taxes, rent, etc.

**idrkyun** Raking foundation: weeks unemployed

---

## DESCRIPTION

Number of weeks unemployed adjusted such that the average proportion of the year unemployed agrees with the labour force mean annual unemployment to population ratio. In effect, this produces a smoothed function of weeks unemployed.

Source:  
SPSD Systemics

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)

**idrkyww** Raking foundation: weeks worked

---

## DESCRIPTION

Number of weeks worked adjusted such that the average proportion of the year worked agrees with the labour force mean annual employment to population ratio. In effect, this produces a smoothed function of weeks worked.

Source:  
SPSD Systemics

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)

**idrpp** Registered pension plan contributions (207)

---

## DESCRIPTION

This item is the allowed Registered Pension Plan Contribution including lump-sum payments corresponding to Line 207, General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
adj	(i) Perform SPSD database adjustment
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txalta	(i) Compute provincial taxes for Alberta
gist	(i) Compute Provincial GIS top-ups for elderly

**idrrsp** RRSP calculated amount (208)

---

## DESCRIPTION

This is the allowed deduction for Registered Retirement Savings Plan Premiums corresponding to Line 208, General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
adj	(io) Perform SPSD database adjustment
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txalta	(i) Compute provincial taxes for Alberta
gist	(i) Compute Provincial GIS top-ups for elderly

**idsamths** Imputed number of months on SA

---

## DESCRIPTION

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

Source:

SLID.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
samod	(i) Compute social assistance or guarantees

**idsapred** Predicted amount of SA received

---

## DESCRIPTION

This is the predicted value of Social assistance as derived from either SLID or a linear regression based on individual's characteristics. It is used along with idsarank, SATARGET and SAPFLAG to increase or decrease the number of social assistance recipients.

See idsarank, SAPFLAG, SATARGET.

For more information on how to change the number of SA recipients, see the [\*User's Guide\*](#) under Miscellaneous Facilities.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
samod	(i) Compute social assistance or guarantees

**idsarank** Predicted ranked likelihood of getting SA

---

## DESCRIPTION

This variable is a linearization of the estimated probability of being SA recipient.

Idsarank ranges from 0 to 1 when divided by 1000. Individuals below 0.5 are SA recipients, and those above are not. 80% of the SA recipients with the lowest probability of being a recipient are spread over the interval 0.01 and 0.49, 0.49 being the lowest probability. All others receive a zero value. Individuals representing 80% of SA recipients are chosen from

those not receiving SA. Those individuals are then uniformly spread over the interval 0.51 to 0.99, 0.51 being the highest probability of being an SA recipient. All others receive a value of 1.

See idsapred, SAPFLAG.

For more information on how to change the number of SA recipients, see the *User's Guide* under Miscellaneous Facilities.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
samod	(i) Compute social assistance or guarantees

**idschtp** School type

---

## DESCRIPTION

Highest type of school attended in the reference year. Note that this information is only collected for household members who are 16 years of age or over. Children aged 6 to 15 were assumed to be attending primary or secondary school full-time and children aged 5 or under were assumed not to be in school.

Source:  
SLID

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
adj	(i) Perform SPSD database adjustment
txqhstr	(i) Compute family-related deductions or credits (Quebec)

## LEVELS

0	Not applicable
1	Primary or Secondary
2	College
3	University
4	Other

**idsex**                      Sex

---

## DESCRIPTION

See codes below.

Source:  
SLID

## CROSS REFERENCE

Function	Description
fmspopen	(i) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
famod	(i) Compute family allowance
txcea	(i) Compute child care expense allowance
txnfd	(i) Compute provincial taxes for Newfoundland
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
txctc	(i) Compute child tax credit

## LEVELS

0	Male
---	------

1 Female

**idspoflg** Person has spouse

---

## DESCRIPTION

This flag indicates if the individual has a spouse living within the family. Spouses may be common-law.

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits
txcalc	(i) Calculate federal income tax
txns	(i) Compute provincial taxes for Nova Scotia
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txbc	(i) Compute provincial taxes for British Columbia
gist	(i) Compute Provincial GIS top-ups for elderly
cceopt	(i) Multiple calls of tax/transfer calculator

## LEVELS

0	No spouse present
1	Spouse present

**idstkded** Stock option deduction (249)

---

## DESCRIPTION

The allowed deduction for benefits received for qualifying stock options, prior to the application of the capital gains inclusion rate. Corresponds to Line 249 of the General Tax Guide.

Source:

This item is imputed from the Greenbook for all filers and may have been imputed separately for high income filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txont	(i) Compute provincial taxes for Ontario

**idsynthi** Synthetic high income person

---

## DESCRIPTION

This variable is one if the individual is a synthetically created high income individual. Such records, which replace the original SLID high income records, are statistically similar to high income filers found in administrative data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)

## LEVELS

0	Observed incomes
1	Synthetic high incomes

**idtuin** Tuition fees (320)

---

## DESCRIPTION

This item represents the allowable deduction for tuition fees. It corresponds to Line 320, Schedule 11, General Tax Guide.

Source:

Imputed from the Greenbook to individuals attending a post-secondary institution either full-time or part-time or both in the year.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txinet	(i) Compute net income
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**iduipred** Predicted amount of UI received

---

## DESCRIPTION

This is the predicted value of Unemployment/Employment Insurance derived from either SLID or a linear regression based on individuals characteristics. It is used along with iduirank and UITARGET to increase or decrease the number of people who receive employment insurance (or unemployment insurance) benefits.

See iduirank, UITARGET.

For more information on how to change the number of UI recipients, see the [\*User's Guide\*](#) under Miscellaneous Facilities.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)

**iduirank** Predicted ranked likelihood of getting UI

---

## DESCRIPTION

This variable is a linearization of the estimated probability of receiving Unemployment/Employment Insurance (UI).

Iduirank ranges from 0 to 1 when divided by 1000. Individuals below 0.5 are UI recipients, and those above are not. 80% of the UI recipients with the lowest probability of being a recipient are spread over the interval 0.01 and 0.49, 0.49 being the lowest probability. All others receive a zero value. Individuals representing 80% of UI recipients are chosen from those not receiving UI. Those individuals are then uniformly spread over the interval 0.51 to 0.99, 0.51 being the highest probability of being an UI recipient. All others receive a value of 1.

See iduipred, UITARGET.

For more information on how to change the number of UI recipients, see the [User's Guide](#) under Miscellaneous Facilities.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
ccept	(i) Multiple calls of tax/transfer calculator

**im** Individual variant result variables [struct]

---

## DESCRIPTION

This structure holds modelled result information (as opposed to SPSD database information) pertaining to single individual. It is a sub-structure of the in structure. It is not directly accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. All of the variables beginning with the prefix im are members of this structure.

**imalexp** Allowable employment expenses

---

## DESCRIPTION

The original value for Other Allowable Employment Expenses is imputed from the Greenbook. The model allows for a reduction in this value by applying the parameter ALEXPP. The result of the multiplication of ALEXPP with idalexp is saved in imalexp.

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income

**imamtdf** Difference due to minimum tax

---

## DESCRIPTION

This represents the increase in Net Federal Tax Payable due to the application of the Alternate Minimum Tax algorithm.

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax

**imamtf** Minimum tax flag

---

## DESCRIPTION

If this flag has the value 1, the filer has paid a higher amount of tax due to the minimum tax rules.

See the description of the Minimum Tax algorithm in the txcalc section of the *Algorithm Guide*.

## CROSS REFERENCE

Function	Description
txcalc	(o) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

## LEVELS

0	Normal tax
1	Minimum Tax

## DESCRIPTION

This represents the net adjusted income used to calculate the Alternate Minimum Tax. When the provinces calculate tax on taxable income, this variable may be used to calculate their own minimum tax.

## CROSS REFERENCE

Function	Description
txcalc	(o) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

## DESCRIPTION

This variable contains the appropriate concept for calculating the provincial minimum tax when the provincial minimum tax option parameter is set to 2. The definition of this variable depends on AMTPRVDF, which contains a provincial vector of the different concepts for calculating provincial alternative minimum tax.

When the value of AMTPRVDF 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 of AMTPRVDF 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 of AMTPRVDF 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 of AMTPRVDF 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.

For those provinces that calculate provincial minimum tax as a percentage of additional federal tax, `imamtrpv` is multiplied by the appropriate provincial rate of federal minimum tax.

## CROSS REFERENCE

Function	Description
<code>txcalc</code>	(o) Calculate federal income tax
<code>txnfl</code>	(i) Compute provincial taxes for Newfoundland
<code>txpei</code>	(i) Compute provincial taxes for P.E.I.
<code>txns</code>	(i) Compute provincial taxes for Nova Scotia
<code>txnb</code>	(i) Compute provincial taxes for New Brunswick
<code>txont</code>	(i) Compute provincial taxes for Ontario
<code>txman</code>	(i) Compute provincial taxes for Manitoba
<code>txsask</code>	(i) Compute provincial taxes for Saskatchewan
<code>txalta</code>	(i) Compute provincial taxes for Alberta
<code>txbc</code>	(i) Compute provincial taxes for British Columbia

**`imashelt`** Alberta shelter increase under NCBS clawback

---

## DESCRIPTION

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

The annual amount of the increase will be determined by multiplying the monthly increase by the number of months of social assistance received (`idsamths`). The value of the shelter increase is already included in social assistance (`imisa`).

## CROSS REFERENCE

Function	Description
samod	(o) Compute social assistance or guarantees

**imatpinc** After tax Income for low income measurement

---

## DESCRIPTION

This variable contains the value of after-tax income used for low income line analysis. To avoid double-counting, this value contains economic family after-tax income, but only for the first person in the economic family. An expression of the form `EF:imatpinc < efpvthat` would identify individuals in families below the after-tax low income threshold PTFAT.

The after tax family income for poverty analysis purposes is consumable income. Should a user wish to apply only disposable income they should disable the commodity tax facility by setting CTFLAG to 0.

Please see the SPSD/M *User's Guide* for further details on low-income line analysis in the miscellaneous facilities section. Please see `impovinc` for a discussion of the before-tax analog to this variable.

## CROSS REFERENCE

Function	Description
memo2	(o) Compute consumable income, etc.

**imatxc** Age tax credit

---

## DESCRIPTION

The Age Tax Credit is applied to all filers aged 65 or more. The age tax credit is calculated as the federal non-refundable tax credit rate (FNTCR) proportion of the age credit (AXM) net of

the age credit reduction rate (AXRR) proportion of net income (imicnet) in excess of the age credit reduction turndown (AXTD) time the age credit reduction phase-in (AXPI). Or:

$$\text{imatxc} = \text{FNTCR} * (\text{AXM} - \text{AXPI} * \min(\text{AXM}, \text{AXRR} * \text{nneg}(\text{imicnet} - \text{AXTD})))$$

## CROSS REFERENCE

Function	Description
txitax	(o) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
txman	(i) Compute provincial taxes for Manitoba

**imatxcrt** Total tax credits applied

---

## DESCRIPTION

This value represents the amount of non-refundable, non-transferable tax credits which have been applied to reduce Basic Federal Tax. If the amount of the tax credits exceeds Basic Federal Tax, then the amount applied equals Basic Federal Tax.

## CROSS REFERENCE

Function	Description
txcalc	(o) Calculate federal income tax

**imbase** Individual base result variables [struct]

---

## DESCRIPTION

This structure should never be modified by the user. It is used to contain values for base variables, if the user has specified base results through the BASMETH parameter. Please see the [User's Guide](#) for more information on the base/variant facility.

**DESCRIPTION**

This variable represents the benefits accrued to individuals under the British Columbia Senior's Benefit program. It is a component of the imigist variable for years in which the British Columbia Senior's Benefit program is active.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txinet	(i) Compute net income
txitax	(i) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
gist	(o) Compute Provincial GIS top-ups for elderly
cceopt	(io) Multiple calls of tax/transfer calculator

**imbft**                      Basic federal tax

---

**DESCRIPTION**

This item corresponds to Basic Federal Tax after the application of tax credits.

For 1988 and later, basic federal tax has been reduced by the subtraction of tax credits. This correspond to Line 406 of the General Tax Guide. In the event that minimum tax is calculated and the tax is higher than regular basic federal tax, imbft takes on the value of the Alternate Minimum Basic Tax.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txcalc	(io) Calculate federal income tax
txnfln	(i) Compute provincial taxes for Newfoundland

txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
memo1	(i) Compute memo items for reporting

## **imbpt**            Basic provincial tax

---

### **DESCRIPTION**

Some provinces (Newfoundland, Nova Scotia, New Brunswick, Manitoba, Alberta and British Columbia) compute the basic provincial tax as a proportion of the basic federal tax. The Quebec basic provincial tax is derived from algorithms which nearly parallel the federal. In Ontario, basic provincial tax is a proportion of basic federal tax reduced within a certain tax range. For certain years, Saskatchewan has applied a surtax on taxable income which is added to imbpt.

For a more complete description of provincial algorithms for calculating tax, see the description of the function txprov in the *Algorithm Guide*.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txnfld	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txqcalc	(io) Calculate income tax (Quebec)
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

## **imbtc**            Basic personal tax credit

---

## DESCRIPTION

This represents the basic personal amount.

## CROSS REFERENCE

Function	Description
txitax	(o) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax

**imbtc** Basic personal tax credit supplement

---

## DESCRIPTION

This is 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 personal amount.

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: BXMS BXMSPI BXMSRR

## CROSS REFERENCE

Function	Description
txhstr	(o) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax

**imcapgex** Modelled capital gains deduction (254)

---

## DESCRIPTION

The amount which can be claimed as a deduction if a filer sells or disposes of eligible capital property. Corresponds to Line 254 of the Tax Guide. Note that the lifetime exemptions have already been applied.

## CROSS REFERENCE

Function	Description
txitax	(io) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax

**imccea** Child care expenses allowed

---

## DESCRIPTION

This variable represents the modelled Child Care expenses. They are either assigned to the mother if present (if CCEROPT is equal to 1) or to the partner with the lower net income.

## CROSS REFERENCE

Function	Description
txcea	(o) Compute child care expense allowance
txont	(i) Compute provincial taxes for Ontario
txbc	(i) Compute provincial taxes for British Columbia

**imccec** Child care expenses claimed on behalf of child

---

## DESCRIPTION

This is the actual amount of child care expenses claimed on behalf of this particular child.

## CROSS REFERENCE

Function	Description
txcea	(io) Compute child care expense allowance
txctc	(i) Compute child tax credit
cceopt	(i) Multiple calls of tax/transfer calculator

**imcceni** Consumable income with CCE not zeroed

---

## DESCRIPTION

This is the income the individual would receive if the family claimed their child care expenses.

## CROSS REFERENCE

Function	Description
cceopt	(io) Multiple calls of tax/transfer calculator

**imccez** Is CCE zeroed?

---

## DESCRIPTION

When Child care expense optimization is turned on (CCEZOPT==1), this flag is set to 1 if the current family was better off in terms of consumable income by not claiming any child care expenses.

## CROSS REFERENCE

Function	Description
txccea	(i) Compute child care expense allowance
ccept	(io) Multiple calls of tax/transfer calculator

## LEVELS

0	False
1	True

**imccezi** Consumable income with CCE zeroed

---

## DESCRIPTION

This is the income the individual would receive if the family chose not to claim their child care expenses.

## CROSS REFERENCE

Function	Description
ccept	(io) Multiple calls of tax/transfer calculator

**imcchc** Child's non-refundable credit

---

## DESCRIPTION

This is the maximum amount of non-refundable credit that could be claimed on behalf of a child.

## CROSS REFERENCE

Function	Description
txhstr	(o) Compute family-related deductions or credits

**incmc** Child's equivalent to married credit

---

## DESCRIPTION

This is the amount which may be claimed as an equivalent to married credit on behalf of a child. It is calculated as FNTCR percent of the maximum equivalent to married credit (parameter EMXM + EMXMEXT) less the child's net income in excess of the turndown (EMXMT + EMXMTEXT).

## CROSS REFERENCE

Function	Description
txhstr	(o) Compute family-related deductions or credits
txns	(i) Compute provincial taxes for Nova Scotia

**imcgtc** Caregiver Tax Credit Level

---

## DESCRIPTION

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.

This variable is the sum of the modelled Caregiver Tax Credits for dependants other than spouse. (Line 315 and Schedule 12 in the General Tax Guide)

The calculation of the Caregiver Tax Credit (imcgtc) is activated by the flag CGTCFLG.

Users have the option of applying the maximum Caregiver Tax Credit amount (CGTC) for those eligible for the tax credit ( $idcgtc > 0$ ) when CGTCOPT is set to 1 or using the greenbook variable,  $idcgtc$ , when CGTCOPT is set to 2.

## CROSS REFERENCE

Function	Description
txitax	(o) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax

**imchara** Allowable charitable donations and gifts (calculated)

---

## DESCRIPTION

This variable holds the calculated amount of allowable charitable expenses for use in calculating taxable income. It is the lesser of  $idcharit$  and  $CHATNF$  times net income plus  $(1-CHATNF)$  times  $idcgless$ .

## CROSS REFERENCE

Function	Description
txitax	(io) Compute taxable income and individual credits
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**imchartc** Charitable donations tax credit

---

## DESCRIPTION

An amount for the Charitable Donations Deduction is imputed from the Greenbook. The Charitable Donations Tax Credit will be calculated, allowing for two rates of tax credit (CHATR1 and CHATR2) above and below a specified level (CHATL1).

Note that the imputed value (imchara) corresponds to the definition of Charitable Donations Deduction Allowed in the base year, i.e., it is limited to CHATNF of Net Income.

## CROSS REFERENCE

Function	Description
txitax	(o) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax

**imchclm** Number of dependent children claimed

---

## DESCRIPTION

This value is the number of children claimed for the Exemption for Wholly Dependent Children. If a child is claimed for the Married Equivalent Exemption, that child is not included in this value.

## CROSS REFERENCE

Function	Description
txhstr	(o) Compute family-related deductions or credits
txbc	(i) Compute provincial taxes for British Columbia

**imchdtxc** Non-refundable Child Tax Credit

---

## DESCRIPTION

This variable contains the amount for the Federal non-refundable Child Tax Credit (CTCAMTPC) that will be granted to a parent for each child under age 18 after the application of the non-refundable tax credit rate (FNTCR). The credit was introduced in 2007. The value of the credit is transferable between parents.

## CROSS REFERENCE

Function	Description
txhstr	(o) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax

**imcppetc** CPP contributions tax credit

---

## DESCRIPTION

CPP/QPP contributions (imcqppc) are multiplied by the CPP/QPP Contribution Tax Credit Rate (parameter FNTCR). The result is reported in the variable imcppetc.

## CROSS REFERENCE

Function	Description
txinet	(o) Compute net income
txcalc	(i) Calculate federal income tax

**imcppetc** CPP contributions deduction for self-emp

---

## DESCRIPTION

This is the value of the deduction for CPP/QPP contribution for persons with earnings from self-employment. 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 and 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	(io) Compute net income
txcalc	(i) Calculate federal income tax
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

<b>imcqqpc</b>	CPP/QPP contributions
----------------	-----------------------

---

## DESCRIPTION

Total CPP/QPP contributions on employment and self-employment income. This value is calculated by taking a proportion (See the description of the parameter WSCF in the [Parameter Guide](#)) of employment earnings (based on idiemp) subject to contribution. Contributions on self-employment earnings are calculated by applying the rate (parameter SECF) to all pensionable earnings and subtracting twice the amount already contributed through employment.

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txcalc	(i) Calculate federal income tax
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
memo1	(i) Compute memo items for reporting

**imctc** Child tax credit

---

## DESCRIPTION

The Refundable Child Tax Credit is calculated as a basic amount (parameter CTCPC) per eligible child (those under 18 years of age), reduced by a percentage (Parameter CTCRR) of the sum of the incomes of the head and the spouse exceeding a specified base amount (parameter CTCTD). The tax credit is assigned to the spouse who claims the Family Allowance income.

This item corresponds to Schedule 10, General Tax Guide.

## CROSS REFERENCE

Function	Description
txctc	(o) Compute child tax credit
memo1	(i) Compute memo items for reporting

**imctcben** Federal child tax credit and child benefits

---

## DESCRIPTION

This variable includes the Federal Refundable Child Tax Credit (imctc) and the total Federal Child Tax Benefits (imfcben).

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting

**imctxert** Tax credits transferred from children

---

## DESCRIPTION

This is the total amount of tax credits transferred to a parent from all dependent children. It amounts to the sum of the disability tax credit (imdisatc), education tax credit (imedtxc), and tuition tax credit (imtutxc).

See the description of this algorithm in the section txcalc in the [\*Algorithm Guide\*](#).

## CROSS REFERENCE

Function	Description
txcalc	(o) Calculate federal income tax

**imctxcs** Dependent children tax credits

---

## DESCRIPTION

The Tax Credit for Dependent Children depends on the number of children in the household with amounts YXCM1, YXCM2, YXCM3, and is reduced by the income of the children in excess of YXMT.

## CROSS REFERENCE

Function	Description
txhstr	(o) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax

**imdedfn** All deductions from net income

---

## DESCRIPTION

The sum of all deductions from net income:

- Employee home relocation loan (idemplo)
- Stock option deduction (imstkded)
- Limited Partnership losses (idpartlo)
- Non-capital Losses of Other Years (idnclos)
- Capital Losses of Other Years (idclos)
- Capital gains deduction (idcapgex)
- Northern resident deduction (idnorth)
- Additional deduction (idaddded)
- Social Assistance or replacement program (imisa)
- Spouse's Allowance (imispa)
- GIS benefits (imigis)
- Workers compensation benefits (idiworke)
- British Columbia Senior Supplement (imbcss)

The definition corresponds to Line 257, General Tax Guide.

## CROSS REFERENCE

Function	Description
txitax	(io) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**imdedft** Deductions from total income

---

## DESCRIPTION

The sum of all deductions from total income:

- RPP Contributions (idrpp)
- RRSP Contributions (idrrsp)
- Union and Professional Dues (iddues)
- Child Care Expenses allowed (imccea)
- Allowable Business Investment Losses and Indexed Security Investment Plan - allowable capital losses (imiloss)
- Moving expenses (idmovexp)
- Alimony allowance paid out (iddalimo)
- Carrying charges (idcarry).
- Exploration expenses (idexplor)
- CPP Contributions deduction for self-employed workers (imcppse) (if CPPSEDEDFLG is set to 1)
- Other employment expenses (imalexp)
- Other Deductions from total income (idothded)
- Clergy Residence Deduction (idclergy)

This corresponds to Line 233 of the General Tax Guide.

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txcea	(io) Compute child care expense allowance
txont	(i) Compute provincial taxes for Ontario
gis	(i) Compute GIS/SPA for elderly

**imdepni**            Dependant's net income

---

## DESCRIPTION

This is the net income used to reduce claimable dependent amounts. It includes social assistance income as well as other forms of net income.

## CROSS REFERENCE

Function	Description
txhstr	(io) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax
txnfd	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**imdisatc**            Disability tax credit

---

## DESCRIPTION

Blind persons or persons confined to a wheelchair or a bed are eligible to claim a special tax credit.

This variable is the sum of modelled disability tax credits for self and for dependants other than spouse. (Lines 316 and 318 in the General Tax Guide)

The value of the Disability Tax Credit is determined by the value of parameter MAXDX. Individuals who have been imputed a value for Disability Deduction (iddisslf) are given the maximum Disability Tax Credit which may be transferred to a spouse or parent. If the filer also has a non-zero value for the disability amount for dependants other than spouse (iddisoth) then a similar substitution of MAXDX is performed and added to imdisatc.

## CROSS REFERENCE

Function	Description
txitax	(o) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax

<b>imedrcv</b>	Education and tuition transferred from others
----------------	---

---

## DESCRIPTION

These are the education credits (imtutxc and imedtxc) which a person received from their children or spouse because these latter did not need them to reduce their basic federal tax to zero. This credit is represented in total dollars prior to the application of the Federal Tax Credit Rate (FNTCR).

## CROSS REFERENCE

Function	Description
txcalc	(o) Calculate federal income tax
txman	(i) Compute provincial taxes for Manitoba

<b>imedtrf</b>	Education and tuition transferred to others
----------------	---

---

## DESCRIPTION

These are the education credits (imtutxc, imttxtc and imedtxc) which a person transfers to their parent or spouse because they do need them to reduce their basic federal tax to zero. This credit is represented in total dollars prior to the application of the Federal Tax Credit Rate (FNTCR).

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax
txman	(i) Compute provincial taxes for Manitoba

**imedtxc** Education allowance tax credit

---

## DESCRIPTION

To calculate the Education Tax Credit, the number of eligible full-time months (ideducfm) is multiplied by the parameter EDXPM, the allowable education amount per full-time month is added to the number of eligible part-time months (ideducpm) multiplied by the parameter EDXPMPT, the allowable education amount per part time month. imedtxc reports the amount of Education Tax Credit available for this individual. The tax credit may be applied to reduce Basic Federal Tax or transferred to a parent or spouse. The model applies a cap on the amount of Education and Tuition Tax Credit transferable. This maximum amount transferable is determined by parameter MAXET.

## CROSS REFERENCE

Function	Description
txitax	(o) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax

## DESCRIPTION

Beginning in 2006, employees may claim the non-refundable Canada Employment Credit. It is calculated as the lesser of employment income (idiemp) and the maximum Canada Employment Credit (EMPTXC), multiplied by the non-refundable tax credit rate (FNTCR).

## CROSS REFERENCE

Function	Description
txitax	(o) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax

**imfar** Family allowance recovery

---

## DESCRIPTION

Repayment of family allowances under the repayment of social benefits provisions (clawback) of the Tax Act.

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income

**imfcben** Total Federal Child Benefits

---

## DESCRIPTION

Total benefits received under the Child Benefits program passed in October 1992 and commencing in calendar year 1993. It is equal to the sum of imfcbenb and imfcbene.

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits
txctc	(o) Compute child tax credit
memo1	(i) Compute memo items for reporting
cceopt	(io) Multiple calls of tax/transfer calculator

**imfcbenb** Total Federal Child Benefits Base

---

## DESCRIPTION

Total base benefits received under the Child Benefits program passed in October 1992 and commencing in calendar year 1993. These benefits do not include the supplements.

## CROSS REFERENCE

Function	Description
txctc	(o) Compute child tax credit

**imfcbene** Total Federal Child Benefit Supplement

---

## DESCRIPTION

This variable contains the value of child benefit supplements under the Child Benefits program passed in October 1992 and commencing in calendar year 1993.

This supplement was originally based on earnings. It was later renamed the National Child Benefit Supplement and no longer relates to earned income.

When the parameter FCBEIE is set to 0, the value of this variable is calculated as a percentage (FCBESR) of nuclear family employment income above a threshold (FCBEIC)

to a maximum of FCBEIS less a percentage (FCBERR) of nuclear family net income in excess of the threshold FCBETD.

When the parameter FCBEIE is set to 1, the calculation is identical but the maximum benefit is based not on the per family maximum of FCBEIS, but on a per child basis where the entitlement with respect to the first child is FCBEIS1, the second child as FCBEIS2 and third and subsequent children as FCBEIS3 with varying reduction rates (FCBERR1, FCBERR2, FCBERR3).

## CROSS REFERENCE

Function	Description
txbc	(i) Compute provincial taxes for British Columbia
samod	(i) Compute social assistance or guarantees
txctc	(o) Compute child tax credit
txfstc	(i) Compute federal sales tax credit
cceopt	(io) Multiple calls of tax/transfer calculator

**imfdtxc** Federal dividend tax credit

---

## DESCRIPTION

Calculated as a proportion (parameter FDTCR) of the Taxable amount of Canadian Dividends (imidivt).

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax

**imfecb** Federal Energy Cost Benefit

---

## DESCRIPTION

When FECBFLAG is turned on, persons will receive a transfer from the federal government for the energy cost relief (imfecb). Individuals who have received the National Child Benefit Supplement (imfbene) 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	(o) Compute federal sales tax credit
memo1	(i) Compute memo items for reporting

**imfedbal** Federal taxes less transfers

---

## DESCRIPTION

This variable contains the total federal taxes (including commodity taxes) paid by an individual, less federal transfers received.

## CROSS REFERENCE

Function	Description
memo2	(o) Compute consumable income, etc.

**imfedtax** Federal tax before tax credits

---

## DESCRIPTION

This is an intermediate value of federal tax which is calculated by looking up Taxable Income (imitax) in the federal tax table FTX.

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax
<b>imffa</b>	Federal portion of family allowances

---

## DESCRIPTION

For most provinces, the Federal contribution to Family Allowance is calculated as a base amount (parameter STDFFA) per child under the age of 18. In Quebec, the amount per child varies with the total number of eligible children. In Alberta the benefit depends upon the age of the child. This variable stores the result of the calculation regardless of the method applied.

See the [\*Algorithm Guide\*](#) for a more complete description of the methods used for calculating Family Allowance.

## CROSS REFERENCE

Function	Description
famod	(o) Compute family allowance
memo1	(i) Compute memo items for reporting
<b>imfiler</b>	Taxable filer status

---

## DESCRIPTION

This variable is derived from modelled values for Net Federal Taxes (imtxf) and net provincial taxes (imtxp). If either of these variables has a positive value, the individual is designated a taxable filer by setting the value of imfiler to 2. A value of 1 indicates a relevant non-taxable filer: one who has any negative income components, or receives provincial tax credits, child tax credits or the sales tax credit.

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting

## LEVELS

0	Non Filer
1	Non-Taxable Filer
2	Taxable Filer

**imfill**                    filler array for modeled variables [array]

---

## DESCRIPTION

imfill is an array of characters whose sole purpose is to fill out the im structure so that it is always the same size, independent of the size of the uv user variable structure. Its presence allows the user to define new variables at the individual level without forcing recompilation of the entire system.

**imfnewpg**                Federal new programs

---

## DESCRIPTION

This variable is a sum of Other Social Assistance or Guarantees (imiosa) and Other Taxable Demogrants (imiotg).

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting
<b>imfortc</b>	Federal other refundable tax credits

---

## DESCRIPTION

This variable includes the employee and partner GST rebate (idgstreb), the Refundable Medical Expense Supplement (immedref), the Refundable Working Income Tax Benefit (imwitb) and the Refundable Working Income Tax Benefit Supplement for Persons with Disabilities (imwitbs).

## CROSS REFERENCE

Function	Description
txcalc	(o) Calculate federal income tax
memo1	(i) Compute memo items for reporting
<b>imfortxc</b>	Federal foreign tax credit (509)

---

## DESCRIPTION

This variable is the eligible amount which can be claimed as a federal foreign tax credit. Corresponds to Lines 507 and 508 of Schedule 1, General Tax Guide.

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax
<b>imfoth</b>	Federal other government income

---

## DESCRIPTION

This variable aggregates together other forms of federal income, such as the relief for heating expenses (imheatrl), and the energy cost benefit (imfecb). It is created in the memo1 algorithm for convenience of reporting only.

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
<b>imfothtr</b>	Federal other trans income and ref. credits

---

## DESCRIPTION

This variable includes Federal Other Government Income (imfoth) and Federal Other Refundable Tax Credits (imfortc) .

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting

**imfptc** Federal Political Contribution Tax Credit

---

## DESCRIPTION

Total allowable Federal political contribution tax credit. Line 410 in the Tax Guide.

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax

**imfsa** Federal social assistance

---

## DESCRIPTION

imfsa is the federal share (SAFS ) by province of modeled Social Assistance income (imisa) representing the Federal contribution under the Canada Assistance Plan.

## CROSS REFERENCE

Function	Description
samod	(io) Compute social assistance or guarantees
memo1	(i) Compute memo items for reporting

## DESCRIPTION

This tax credit, introduced in 1986, is a refundable credit calculated by summing a base amount for the head (parameter FSTCF), spouse (FSTCS) an amount (FSTCC) per child under 19 and reducing this amount by a proportion of family net income (the sum of imicnet for the head and spouse). Children over 18 are eligible to claim this tax credit on their own tax returns. The credit is attributed to the spouse who receives the Child Tax Credit (imctc).

If GSTFLAG is set to 1, then the credit is derived using last year's income (using PYINC) and there are additional amounts given to single persons and lone parent families.

See the description of the function txfstc in the *Algorithm Guide*.

## CROSS REFERENCE

Function	Description
txfstc	(o) Compute federal sales tax credit
memo1	(i) Compute memo items for reporting

## DESCRIPTION

The federal surtax is calculated as a proportion of Basic Federal Tax (imbft) which is added to Net Federal Tax (imtxf). In the event that the Alternate Minimum Tax algorithm is applied, the surtax is recalculated.

For a complete description of the federal surtax algorithm see the function txcalc in the *Algorithm Guide*.

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax
<b>imfsurtr</b>	Federal surtax reduction

---

## DESCRIPTION

This is the amount the Federal Surtax Reduction which was applied to reduce federal surtaxes (imfsur). It may reach a maximum of FSURTRMX and the value is then reduced by a proportion (FSURTRRR) of basic federal income tax (imbft) which exceeds a certain level (FSURTRRL).

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax
<b>imftax</b>	Federal taxes

---

## DESCRIPTION

This variable represents the sum of all federal taxes including income taxes, payroll taxes, repayments and commodity taxes: net federal income tax (imtxf); CPP/QPP Contributions (imcqqpc), UI Contributions (imuic) and repayments including UI Benefits Repaid (imuibr), OAS repayments (imoasr), Family Allowance repayments (imfar), plus federal commodity taxes (imtxfc). If users change the SACLAWOPT to 1, the value of the social assistance clawback amount (imsaclaw) will also be added to this variable.

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
memo2	(io) Compute consumable income, etc.

**imftran** Federal transfer income

---

## DESCRIPTION

This variable is the sum of all Federal Transfer to the individual, including refundable tax credits: Federal Family Allowances (imffa), OAS payments (imioas), GIS Benefits (imigis), Spouses Allowance (imispa), the Child Tax Credit (imctc), the Child tax Benefit (imfcben), the federal Universal Child Care Benefit (imucb), CPP/QPP Benefits (imicqp), UI Benefits (imiuib), the Federal Sales Tax Credit (imfstc), Federal Social Assistance (imfsa), other social assistance (imiosa), the Quebec Tax Abatement (imqtar), foreign tax credit (imfortxc), and other transfers (imfoth).

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
memo2	(i) Compute consumable income, etc.

**imgisinc** Individual's income for GIS/SPA reduction

---

## DESCRIPTION

This variable is an individual's income from a specified set of sources which is used to determine the amount of GIS/SPA benefits, if any. The variable is multiplied by the parameter PYINC prior to applying needs testing algorithms.

The sum of all income from employment (idiemp, idisenf, idisefm), investment income (imidivt, idiinvnd), taxable capital gains (imicapgt), taxable RRSP withdrawals (iditrsp),

taxable government transfers (imiuib), pensions (idicqp, imipnst) and taxable other income (iditoh) less deductions from total income (imdedft), CPP/QPP contributions (imcqppc) and Unemployment Insurance contributions (imuic).

## CROSS REFERENCE

Function	Description
txns	(i) Compute provincial taxes for Nova Scotia
gis	(io) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly

**imgimax** Maximum amount of GIS

---

## DESCRIPTION

This variable contains the amount of GIS an individual could receive, before the amount is reduced based on income.

## CROSS REFERENCE

Function	Description
gis	(o) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly

**imgistyp** Type of GIS entitlement

---

## DESCRIPTION

This variable is calculated for all individuals in the census family context based on age and marital status.

This variable indicates the category of GIS eligibility, before needs testing, for all individuals.

## CROSS REFERENCE

Function	Description
gis	(o) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly

## LEVELS

0	N/A
1	Single
2	One pensioner couple
3	Two pensioner couple
4	GIS recipient in SPA couple

**imheatrl** Federal relief for heating expenses

---

## 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
txsask	(i) Compute provincial taxes for Saskatchewan
txbc	(i) Compute provincial taxes for British Columbia
txfstc	(o) Compute federal sales tax credit
memo1	(i) Compute memo items for reporting

**imiafetc** Alberta Family Employment Tax Credit Benefits

---

## DESCRIPTION

This variable contains the value of the Alberta Family Employment Tax Credit announced in the Alberta Budget of 1997.

When the parameter AFETCFLAG is set to 1, the value of this variable is calculated as a percentage (AFETCBR) of nuclear family employment income above a threshold (AFETCCI) to a maximum dollar level which is based on the amount per eligible child (AFETCAPC) up to a maximum number of children of AFETCNC. The maximum benefit is reduced by a percentage (AFETCRR) of nuclear family net income in excess of the threshold AFETCTD.

## CROSS REFERENCE

Function	Description
txalta	(o) Compute provincial taxes for Alberta
memo1	(i) Compute memo items for reporting

**imiasb** Alberta seniors benefit

---

## DESCRIPTION

This variable represents the benefits accrued to individuals under the Alberta Senior's Benefit program. It is a component of the imigist variable for years in which the Alberta Senior's Benefit program is active.

## CROSS REFERENCE

Function	Description
txalta	(i) Compute provincial taxes for Alberta
gist	(io) Compute Provincial GIS top-ups for elderly

**imibceib** B.C. Earned Income Benefit

---

## DESCRIPTION

Total benefits received under the British Columbia Earned Income Benefit program commencing in 1998.

When the parameter BCEIBFLG is set to one the value of this variable is calculated as BCFBBAS times the number of children in the nuclear family (nfnkids) reduced by a proportion of head plus spouse net income (imicnet) above the turndown of BCBEITD. This proportion for families with one child is BCBERR1, for families with two children is BCBERR2 and for families with three or more children is BCBERR3.

B.C. Earned Income Benefits are assigned to the mother if present, or if not to the head of the nuclear family.

## CROSS REFERENCE

Function	Description
txbc	(o) Compute provincial taxes for British Columbia
memo1	(i) Compute memo items for reporting

**imibcfb** B.C. Family Bonus

---

## DESCRIPTION

This variable represents only those benefits received under the British Columbia Basic Family Bonus program commencing in July 1996. It does not include any additional benefits received under the B.C. Earned Income Benefit (imibceib).

When the parameter BCFBFLAG is set to one the value of this variable is calculated as BCFBBAS times the number of children in the nuclear family (nfnkids) reduced by a proportion of head plus spouse net income (imicnet) above the turndown of BCFBTD. The proportion for families with one child is BCFBRRS and for multiple child families is BCFBRR.

When BCFBIFS is flagged on, the basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement.

B.C. Family Bonus benefits are assigned to the mother if present, or if not to the head of the nuclear family.

## CROSS REFERENCE

Function	Description
txbc	(o) Compute provincial taxes for British Columbia
memo1	(i) Compute memo items for reporting

**imicapgt** Capital gains (taxable)

---

## DESCRIPTION

imicapgt reports the taxable portion of capital gains after multiplying by the Capital Gains Inclusion Rate (parameter CAPGIR).

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txitax	(i) Compute taxable income and individual credits
txont	(i) Compute provincial taxes for Ontario
gis	(i) Compute GIS/SPA for elderly

**imicnet** Net Income (line 236)

---

## DESCRIPTION

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

- Total income (Line 150) – (imictot), minus
- deductions from total income (imdedft).

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

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits
txinet	(io) Compute net income
txccea	(io) Compute child care expense allowance
txitax	(i) Compute taxable income and individual credits
txhstr	(i) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan

txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gist	(i) Compute Provincial GIS top-ups for elderly
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit
cceopt	(io) Multiple calls of tax/transfer calculator

**imicqp** CPP/QPP payable

---

**DESCRIPTION**

This is a copy of the original SLID value for CPP/QPP benefits (idicqp) used for reporting purposes.

**CROSS REFERENCE**

Function	Description
memo1	(io) Compute memo items for reporting

**imictot** Total Income (line 150)

---

**DESCRIPTION**

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

- idiemp: Earnings From Employment
- imioas: Modelled OAS Benefits
- idicqp: CPP/QPP Benefits Received
- impnst: Taxable Pension Income (after splitting)
- imiuib: Modelled Unemployment Insurance Benefits Received
- iditoh: Other Taxable Income
- idisefm: Self-employment Earnings (Farm)
- idisenf: Self-employment Earnings (Non-farm), scaled by the parameter FACTISENF (normally set to 1)
- idiinvnd: Interest and Other Investment Income
- imidivt: Modelled Taxable Amount of Dividends
- imicapgt: Modelled Taxable Capital Gains and Losses
- imiotg: Modelled New Taxable Demogrants

- iditrsp: Taxable RRSP withdrawals
- idialimo: Alimony and support payments received
- imtfa: Taxable Family Allowances
- imqipcbn: Quebec Parental Insurance Plan calendar year benefits
- imucb: Universal Child Care Benefits
- imisa: Social Assistance
- imispa: Spouse's Allowance
- imigis: Guaranteed Income Supplement Benefits
- idiworkc: Workers Compensation Benefits
- imbcss: British Columbia Seniors Supplement

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

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txcea	(i) Compute child care expense allowance
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txont	(i) Compute provincial taxes for Ontario

<b>imidivt</b>	Dividend income (taxable)
----------------	---------------------------

---

## DESCRIPTION

This represents the taxable amount of dividends from taxable Canadian Corporations.

When DIVPLC is greater than 0, dividends are split into dividends from small (other than eligible) and large (eligible) corporations which have different gross up rates and different tax credit rates. The taxable amount of dividends from small (other than eligible) corporations (imisdivt) are calculated as  $idividiv * (1-DIVPLC) * FDGUR$ , while the taxable amount of dividends from large (eligible) corporations are calculated as  $idividiv * DIVPLC * FDGURLC$ . This variable contains the sum of the taxable dividends, imisdivt and imildivt.

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
gis	(i) Compute GIS/SPA for elderly

**imiemp** Wages and salaries

---

## DESCRIPTION

This is a copy of the value for Income from Earnings (idiemp) on the SPSD for reporting purposes.

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting

**imigis** GIS benefits

---

## DESCRIPTION

This variable indicates the dollar amount of GIS benefits received. This variable is calculated for all individuals in the census family context based on age, income, marital status, and immigration status.

## CROSS REFERENCE

Function	Description
txinet	(i) Compute net income
txitax	(i) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
txns	(i) Compute provincial taxes for Nova Scotia
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
gis	(o) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
txfstc	(i) Compute federal sales tax credit
memo1	(i) Compute memo items for reporting
cceopt	(io) Multiple calls of tax/transfer calculator

**imigspa** GIS and spouse's allowance

---

## DESCRIPTION

This variable includes the GIS (imigis) and the Spouses Allowance program (imispa).

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting

**imigist** GIS provincial top-up

---

## DESCRIPTION

This variable indicates the dollar amount of provincial GIS Supplement program benefits received under provincial income-tested elderly programs.

This variable is calculated for all individuals in the census family context based on age, income, marital status and relative portion of pension income. Only six provinces have supplement programs. Users should note that individuals who receive imigist have their social assistance (idisa) set to 0. Other options governing the relationship of imigist and idisa are controlled by the SAELDOPT parameter.

## CROSS REFERENCE

Function	Description
txnfl	(i) Compute provincial taxes for Newfoundland
gist	(io) Compute Provincial GIS top-ups for elderly
samod	(i) Compute social assistance or guarantees
memo1	(i) Compute memo items for reporting

**imildivt** Dividend income from large (eligible) corporations (taxable)

---

## DESCRIPTION

This represents the taxable amount of dividends from large (eligible) taxable Canadian Corporations, calculated as  $idivid * DIVPLC * FDGURLC$ .

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txcalc	(i) Calculate federal income tax
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia

txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**imiloss**                      Modelled Business investment losses (217)

---

## DESCRIPTION

Allowable business investment losses deduction for debts of Canadian-controlled private corporations and allowable capital losses arising from the termination of an indexed security investment plan (ISIP). The capital gains inclusion rate (CAPGIR) is applied to the database variable (idiloss). Corresponds to Lines 217, General Tax Guide.

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txcalc	(i) Calculate federal income tax

**iminet**                      Net income

---

## DESCRIPTION

This corresponds to Revenue Canada's definition of Net Income:

- Total income (imitot), minus
- deductions from total income (imdedft).

Note that net income does not include net federal supplements (GIS, Spousal Allowance), worker's compensation, B.C. Seniors Supplement, or Social Assistance payments since in the tax system these are deducted on the line 250.

## CROSS REFERENCE

Function	Description
txinet	(o) Compute net income
txccea	(o) Compute child care expense allowance
memo1	(i) Compute memo items for reporting
cceopt	(io) Multiple calls of tax/transfer calculator

**iminsda** NS Direct Assistance Program

---

## DESCRIPTION

When VDAFLAG is set to 1, Nova Scotia Direct Assistance is calculated. Nova Scotia residents 19 and over are eligible for direct assistance if their income is below the cut-off (VDACI for families or VDASI for single individuals). The benefits are VDACB for families and VDASB for single individuals.

## CROSS REFERENCE

Function	Description
txns	(o) Compute provincial taxes for Nova Scotia
memo1	(i) Compute memo items for reporting

**imintsl** Federal interest on student loans tax credit

---

## DESCRIPTION

Beginning in 1998, filers may claim an amount for the interest paid in the year on certain student loans. This variable represents the modeled federal tax credit for interest paid on student loans (imintsl) using the eligible amount of interest paid on student loans (idintstu). This tax credit is only calculated when INTSLFLG is set to 1.

## CROSS REFERENCE

Function	Description
txitax	(o) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax

**imioas** OAS benefits

---

## DESCRIPTION

SPSM modeled variable taking age and residential eligibility into account. Note that the SPSM does not include information on people who died during the reference year and it assumes that people who are 65 received OAS for the entire year.

## CROSS REFERENCE

Function	Description
oas	(o) Compute OAS for elderly
txinet	(io) Compute net income
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txalta	(i) Compute provincial taxes for Alberta
gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
memo1	(i) Compute memo items for reporting

**imiosa** Other SA or guarantees

---

## DESCRIPTION

This analysis variable is always zero when running in 'black box' mode. The value is nevertheless added into disposable income after tax has been calculated, to provide a convenient interface for any user wishing to simulate (in the 'glass box' mode) a new refundable tax credit, guaranteed annual income, or similar program. See the [\*Programmer's Guide\*](#) for further information.

## CROSS REFERENCE

Function	Description
gai	(o) Compute new refundable credits or guarantees
memo1	(i) Compute memo items for reporting

**imiotax** Ontario taxable income

---

## DESCRIPTION

The value of taxable income for the province of Ontario when OCAPGIR is activated.

## CROSS REFERENCE

Function	Description
txont	(io) Compute provincial taxes for Ontario

**imiotg** Other taxable demogrants

---

## DESCRIPTION

This analysis variable is always zero when running the standard tax/transfer algorithm. The value is nevertheless added into total income for tax purposes, to provide a convenient interface for any user wishing to simulate (in the 'glass box' mode) a new taxable demogrant program. See the *Programmer's Guide* for further information.

## CROSS REFERENCE

Function	Description
dem	(o) Compute new taxable demogrants
txinet	(i) Compute net income
txqinet	(i) Compute net income (Quebec)
memo1	(i) Compute memo items for reporting

**imipnst** Taxable pension income (after splitting)

---

## DESCRIPTION

This variable represents the taxable value of pension income. When SPLTPNSFLAG is turned off, this variable is equal to idipens. When it is turned on, it represents the value of pension income after pension income splitting. See SPLTPNSFLAG for more details.

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txitax	(i) Compute taxable income and individual credits
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly

**imisa** Social assistance (or replacement program)

---

## DESCRIPTION

This variable is modelled Social Assistance income (imisa).

## CROSS REFERENCE

Function	Description
txinet	(i) Compute net income
txitax	(i) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
txnfl	(i) Compute provincial taxes for Newfoundland
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
samod	(io) Compute social assistance or guarantees
cceopt	(io) Multiple calls of tax/transfer calculator

**imisdivt** Dividend income from small corporations (taxable)

---

## DESCRIPTION

This represents the taxable amount of dividends from small (other than eligible) taxable Canadian Corporations, calculated as  $idivid * (1-DIVPLC) * FDGUR$ .

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txcalc	(i) Calculate federal income tax

txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**imiself** Total self-employment income

---

## DESCRIPTION

This variable is the sum of Self-employed Income - Farming (idisefm) and Self-employed Income - Non-farming (idisenf).

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting

**imishri** Shared income concept (SHS & SPSD)

---

## DESCRIPTION

This variable contains an identically-defined income concept that is used to adjust for discrepancies between a matched SHS household expenditure vector and a modelled SPSM household. Taxes associated with expenditures are scaled by the ratio of imishri (summed over the household) to ctishrh, and are then apportioned among household members according to non-negative values of imishri. Conceptually, imishri is equal to disposable income plus taxable rrsp withdrawals, other money receipts, negative savings, and proceeds from the sale of assets.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households

**imispa** Spouse's allowance

---

## DESCRIPTION

This variable indicates the dollar amount of federal payments under the Spouses Allowance program (SPA).

## CROSS REFERENCE

Function	Description
txinet	(i) Compute net income
txitax	(i) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
txns	(i) Compute provincial taxes for Nova Scotia
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
gis	(o) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
txfstc	(i) Compute federal sales tax credit
memo1	(i) Compute memo items for reporting
cceopt	(io) Multiple calls of tax/transfer calculator

**imitax** Taxable income

---

## DESCRIPTION

This is the sum of total income for tax purposes (`imitot`) minus all deductions (`imdedft` and `imdedfn`). This corresponds to the Revenue Canada definition of Taxable Income (Line 260, General Tax Guide).

## CROSS REFERENCE

Function	Description
<code>txitax</code>	(o) Compute taxable income and individual credits
<code>txcalc</code>	(i) Calculate federal income tax
<code>txnfld</code>	(i) Compute provincial taxes for Newfoundland
<code>txpei</code>	(i) Compute provincial taxes for P.E.I.
<code>txns</code>	(i) Compute provincial taxes for Nova Scotia
<code>txnb</code>	(i) Compute provincial taxes for New Brunswick
<code>txont</code>	(i) Compute provincial taxes for Ontario
<code>txman</code>	(i) Compute provincial taxes for Manitoba
<code>txsask</code>	(i) Compute provincial taxes for Saskatchewan
<code>txalta</code>	(i) Compute provincial taxes for Alberta
<code>txbc</code>	(i) Compute provincial taxes for British Columbia
<code>txfstc</code>	(i) Compute federal sales tax credit

<b><code>imitot</code></b>	Total income
----------------------------	--------------

---

## DESCRIPTION

This corresponds to the Revenue Canada definition of Total Income for tax purposes. It is the sum of:

- `idiemp`: Earnings From Employment
- `imioas`: Modelled OAS Benefits
- `idicqp`: CPP/QPP Benefits Received
- `imipnst`: Taxable Pension Income (after splitting)
- `imiuib`: Modelled Unemployment Insurance Benefits Received
- `iditoh`: Other Taxable Income
- `idisefm`: Self-employment Earnings (Farm)
- `idisenf`: Self-employment Earnings (Non-farm), scaled by the parameter `FACTISENF` (normally set to 1)
- `idiinvnd`: Interest and Other Investment Income
- `imidivt`: Modelled Taxable Amount of Dividends

- imicapgt: Modelled Taxable Capital Gains and Losses
- imiotg: Modelled New Taxable Demogrants
- iditrsp: Taxable RRSP withdrawals
- idialimo: Alimony and support payments received
- imqipcbn: Quebec Parental Insurance Plan calendar year benefits
- imtfa: Taxable Family Allowances
- imuccb: Universal Child Care Benefits

Note that Total Income does not include Worker's Compensation, Social Assistance, B.C. Seniors Supplement and Net federal supplements (Line 147 of the General Taxation Guide) because the same amount is deducted in Line 250 of the General Taxation Guide.

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txcea	(i) Compute child care expense allowance
txalta	(i) Compute provincial taxes for Alberta
gist	(i) Compute Provincial GIS top-ups for elderly

**imiuib** Unemployment Insurance/Employment Insurance benefits

---

## DESCRIPTION

This variable is the UI Benefits calculated in the model.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits
txinet	(i) Compute net income
txqinet	(i) Compute net income (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
gis	(i) Compute GIS/SPA for elderly
memo1	(i) Compute memo items for reporting

## DESCRIPTION

This is the federal labour-sponsored venture capital tax credit. It is equal to a proportion (FLVCRT) of the gross amount spent, idlabtxg, up to a maximum FLVCMAX.

See Line 414 of the General Tax Guide.

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax

**immanltc** Manitoba learning tax credit

---

## DESCRIPTION

This is the Manitoba Learning Tax Credit. It is calculated as a proportion (MANLTCF) of 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	(io) Compute provincial taxes for Manitoba

**immaramt** Adjustment to income source

---

## DESCRIPTION

This analysis variable is used to compute marginal tax rates. When the marginal tax rate calculation facility is activated (using MARFLAG), increments of income of specific type (MARVAR) and amount (MARAMT) are added to selected persons (MARSPEC). These amounts are recorded in immaramt and can be used (in conjunction with immartax) to compute marginal tax rates at an individual or family level of analysis. See the *User's Guide* for more information.

**immartax**      Change in consumable income after adjustment

---

## DESCRIPTION

This analysis variable is used to compute marginal tax rates. When the marginal tax rate calculation facility is activated (using MARFLAG), increments of income of specific type (MARVAR) and amount (MARAMT) are added to selected (MARSPEC) persons. When the tax/transfer algorithm is re-applied with this higher income, a new consumable income results for each person in the household. From this new consumable income, an implicit amount of tax (immartax) on the increment to income (immaramt) is calculated. immartax can be used in conjunction with immaramt to compute marginal tax rates at an individual or family level of analysis. See the *User's Guide* for more information.

**immartxc**      Married tax credit claimed

---

## DESCRIPTION

The Married Tax Credit is calculated by reducing the maximum Married Tax Credit (parameter MXM) by the amount of Net Income exceeding a turndown level (parameter MXMT).

In the case of a single parent family, the Married Tax Credit may be attributed on behalf of an eligible dependant – the equivalent to married credit -- and is calculated using the EMXM and EMXMT parameters and is recorded in the variable incemc.

## CROSS REFERENCE

Function	Description
txhstr	(o) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txns	(i) Compute provincial taxes for Nova Scotia
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txbc	(i) Compute provincial taxes for British Columbia

**immcb** Manitoba Child Benefit

---

## DESCRIPTION

This variable represents the value of the Manitoba Child Benefit which is a tax-free payment to help low-income families with the cost of raising children under age 18. The program was implemented in January 2008.

When the program is activated, families may receive a maximum benefit of MCBAMT for each eligible child. Benefits are initially phased in at a rate of MCBEIR for earned income in excess of MCBMINE up to the maximum benefit of MCBAMT. Benefits may be reduced based on family net income. Partial benefits are paid to families with net incomes between MCBTD and MCBPO. See the activation flag MCBFLAG for more details.

The calculated benefit is included in provincial family programs (impfp).

## CROSS REFERENCE

Function	Description
txman	(o) Compute provincial taxes for Manitoba
memo1	(i) Compute memo items for reporting

**immdisp** Disposable income

---

## DESCRIPTION

Disposable income is total income (immtot) minus total taxes (immtax), excluding federal and provincial commodity taxes. If users change the SACLAWOPT to 1, the value of the social assistance clawback amount (imsaclaw) will also be added to this variable.

Note that since the System of National Accounts considers rrsp withdrawals (iditrrsp) to be dissavings as opposed to income, they are not included in our concepts of income for accounting purposes (imminv, immmkt, immdisp, immicons) though they are included in total income for the purposes of taxation (imitot).

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
ctmod	(i) Compute commodity taxes for individuals and households
memo2	(i) Compute consumable income, etc.

**immeda** Medical expenses allowed (computed)

---

## DESCRIPTION

Estimated total medical expenses, used in the calculation of non-refundable tax credit.

## CROSS REFERENCE

Function	Description
txitax	(io) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax

**immedatc** Medical expenses allowed tax credit

---

## DESCRIPTION

The imputed Medical Expenses Deduction Allowable (immeda) is multiplied by the Federal non-refundable tax credit rate (parameter FNTCR). The resultant Medical Expenses Tax Credit is reported in immedatc.

## CROSS REFERENCE

Function	Description
txitax	(o) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax

**immedref** Refundable medical expense supplement (452)

---

## DESCRIPTION

The refundable medical expense supplement is calculated for persons aged 18 and over who had employment earnings greater than MEDREMIN. The maximum refundable credit will be the lesser of MEDRMAX and MEDRRATE percent of eligible medical expenses (immeda). It is reduced by MEDRRR percent of net family income in excess of a turndown. The turndown is the sum of the basic exemption (BXM), the married exemption (MXM) and the maximum disability amount (MAXDX).

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax

**immemp** All employment income

---

## DESCRIPTION

The sum of all employment and self-employment income (idiemp, idisenf, idisefm).

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting

<b>immhmas</b>	Manitoba Homeowners Assistance
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---

## DESCRIPTION

This variable is the Manitoba Homeowners Assistance. When MHMASOPT 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	(io) Compute provincial taxes for Manitoba

<b>immicons</b>	Consumable income
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---

## DESCRIPTION

This represents disposable income (immdisp) minus modeled Commodity Taxes (imtxfc + imtxpc).

Note that since the System of National Accounts considers rrsp withdrawals (iditrrsp) to be dissavings as opposed to income, they are not included in our concepts of income for accounting purposes (imminv, immmkt, immdisp, immicons) though they are included in total income for the purposes of taxation (imitot).

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting
memo2	(io) Compute consumable income, etc.
cceopt	(i) Multiple calls of tax/transfer calculator

**imminamt** Minimum Amount due to Federal Minimum Tax

---

## DESCRIPTION

This variable represents the calculated minimum amount of tax under the Federal Alternative Minimum Tax calculation. Provinces may use this amount in their calculations of provincial minimum tax.

## CROSS REFERENCE

Function	Description
txcalc	(o) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**imminv** Investment income

---

## DESCRIPTION

The sum of all investment income:

- ididiv, dividend income received
- idicapg, capital gains received.
- idiinvnd, interest and other investment income.

Note that since the System of National Accounts considers rrsp withdrawals (iditrsp) to be dissavings as opposed to income, they are not included in our concepts of income for accounting purposes (imminv, immmkt, immdisp, immicons) though they are included in total income for the purposes of taxation (imitot).

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
<b>immmkt</b>	Market income

---

## DESCRIPTION

The sum of all Market Income: immemp, imminv, immoth.

Note that since the System of National Accounts considers rrsp withdrawals (iditrsp) to be dissavings as opposed to income, they are not included in our concepts of income for accounting purposes (imminv, immmkt, immdisp, immicons) though they are included in total income for the purposes of taxation (imitot).

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
<b>immoth</b>	Other income

---

## DESCRIPTION

Other Market Income not included in employment income (immemp) or investment income (imminv). It represents the sum of pension income (idipens), taxable other income (iditoth), and alimony income received (idialimo).

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
<b>immtax</b>	All taxes

---

## DESCRIPTION

The sum of all taxes from individuals to the federal and provincial government: imftax plus imptax.

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting

memo2 (io) Compute consumable income, etc.

**immtot** Total income

---

## DESCRIPTION

All income received by individuals. The sum of Market Income (immmkt) and Transfer Income (immtran).

Note that since the System of National Accounts considers rrsp withdrawals (iditrsp) to be dissavings as opposed to income, they are not included in our concepts of income for accounting purposes (imminv, immmkt, immdisp, immicons) though they are included in total income for the purposes of taxation (imitot).

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
memo2	(i) Compute consumable income, etc.

**immtran** All transfer income

---

## DESCRIPTION

The sum of all transfers from the government to individuals: imptran plus imftran.

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
memo2	(i) Compute consumable income, etc.

**imnbcbb** NB child tax Benefits base amount

---

## DESCRIPTION

Total benefits received less earned income benefits received under the New Brunswick Child Benefits program announced in the 1997 New Brunswick Budget and commencing in April 1997.

## CROSS REFERENCE

Function	Description
txnb	(o) Compute provincial taxes for New Brunswick

<b>imnbcben</b>	Total NB child tax Benefits
-----------------	-----------------------------

---

## DESCRIPTION

Total benefits received under the New Brunswick Child Benefits program announced in the 1997 New Brunswick Budget and commencing in April 1997.

When NBCTBFLG is assigned a value of 1, the New Brunswick Child Tax Benefit calculation is activated. imnbcben is the total of two components. A first component is the base amount, imnbcbb, which is calculated as the base amount per child, NBCBBAS, times the number of children. The level of benefit is reduced, based on family income, at a rate NBCBRRS for families with only one child, and at rate NBCBRR for the others.

A second component is the work income supplement, imnbwis. If the family gross employment income is higher than a threshold, NBCBEI, then the maximum supplement is NBCBEIS. The supplement is reduced at a rate NBCBESR for each \$ of employment income exceeding the threshold FCBEI. If the family income is higher than NBCBETD then the work income supplement is reduce at a rate NBCBERR

## CROSS REFERENCE

Function	Description
txnb	(o) Compute provincial taxes for New Brunswick
memo1	(i) Compute memo items for reporting

**imnbwis** NB child tax Benefits WIS

---

## DESCRIPTION

This variable contains the value of the supplemental earned income benefits received under the New Brunswick Child Benefits program announced in the 1997 New Brunswick Budget and commencing in April 1997.

The value of this variable is calculated as a percentage (NBCBESR) of nuclear family employment income above a threshold (NBCBECI) to a maximum of NBCBEIS less a percentage (NBCBERR) of nuclear family net income in excess of the threshold NBCBETD.

## CROSS REFERENCE

Function	Description
txnb	(o) Compute provincial taxes for New Brunswick

**imncb** Newfoundland Child Benefit

---

## DESCRIPTION

This variable represents the value of the Newfoundland and Labrador Child Benefit which is a tax-free 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.

When the program is activated by turning on NCBFLG, families receive a benefit which depends on the number of children in the family (NCB1, NCB2, NCB3 and NCB4). 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	(io) Compute provincial taxes for Newfoundland
memo1	(i) Compute memo items for reporting

**imnettr** Net transfers to person

---

## DESCRIPTION

This variable contains the difference between all government transfers received by an individual, less all taxes (including commodity taxes) paid by that individual.

## CROSS REFERENCE

Function	Description
memo2	(o) Compute consumable income, etc.

**imnfach** Number of family allowance children claimed

---

## DESCRIPTION

The number of children under 18 living at home and, therefore, eligible to be claimed for family allowances. This is used in the calculation of Family Allowances, the Child Tax Credit, the Ontario Tax Reduction, the Saskatchewan Tax Reduction and the Sales Tax Credit.

## CROSS REFERENCE

Function	Description
famod	(o) Compute family allowance
txinet	(io) Compute net income
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan

**immmbns** Newfoundland Mother-Baby Nutrition Supplement

---

## DESCRIPTION

This variable represents the annual amount of the Newfoundland and Labrador Mother-Baby Nutrition Supplement, which is given to families with children under the age of 1 whose net income is less than NCBPO. The value of the Mother-Baby Nutrition Supplement is added to impfp (provincial family programs).

## CROSS REFERENCE

Function	Description
txnfld	(o) Compute provincial taxes for Newfoundland
memo1	(i) Compute memo items for reporting

**immptc** Non-refundable provincial tax credits

---

## DESCRIPTION

Total non-refundable provincial tax credits which may only be used to reduce provincial tax payable to zero. Includes, for example, provincial foreign tax credits and provincial political contribution tax credits.

## CROSS REFERENCE

Function	Description
txnfl	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(o) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

**imnscb** Nova Scotia Child Benefit

---

## DESCRIPTION

This is the Nova Scotia Child Benefit introduced in the 1998 Budget. 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.

## CROSS REFERENCE

Function	Description
txns	(o) Compute provincial taxes for Nova Scotia
memo1	(i) Compute memo items for reporting

**imnstxrf** Nova Scotia Taxpayer Refund

---

## DESCRIPTION

This is the Nova Scotia Taxpayer refund. 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 and is controlled by the flag NSTXREFFLG.

## CROSS REFERENCE

Function	Description
txns	(o) Compute provincial taxes for Nova Scotia
memo1	(i) Compute memo items for reporting

**imoaspar** Partial OAS residency flag

---

## DESCRIPTION

This flag indicates if the individual had the full amount of OAS reduced due to limited Canadian residence.

## CROSS REFERENCE

Function	Description
oas	(o) Compute OAS for elderly
gis	(i) Compute GIS/SPA for elderly

## LEVELS

0	Full OAS
1	Partial OAS

**imoasr** OAS recovery

---

## DESCRIPTION

Repayment of OAS benefits under the repayment of social benefits provisions (clawback) of the Income Tax Act.

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)

**imoasres** Partial OAS fraction

---

## DESCRIPTION

This variable contains the proportion of full OAS that the individual was eligible to receive. The amount of OAS is reduced depending on how many years the individual was resident in Canada prior to reaching age 65.

## CROSS REFERENCE

Function	Description
oas	(io) Compute OAS for elderly
gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly

**imocb** Ontario Child Benefit

---

## DESCRIPTION

This variable represents the value of the Ontario Child Benefit which is a tax-free payment to help low-income families with the cost of raising children under age 18. The program was implemented in July 2007.

When the program is activated, families receive a benefit of OCBAMT for each eligible child. The benefit is reduced at a rate of OCBRR when net family income exceeds OCBTD. See the activation flag OCBFLAG for more details.

The calculated benefit is included in provincial family programs (impfp).

## CROSS REFERENCE

Function	Description
txont	(o) Compute provincial taxes for Ontario
memo1	(i) Compute memo items for reporting

**imocbyng** Ontario Child Benefit amount for Child Care Supplement dependents

---

## DESCRIPTION

This variable represents the value of the Ontario Child Benefit that is attributed to children under the age of 7. With the introduction of the Ontario Child Benefit, the Ontario Child Care Supplement for Working Families began to be phased out. When OCCSOCB is flagged on, the calculated amount of the Ontario Child Care Supplement is reduced by this amount.

For more details on the Ontario Child Benefit, see the activation flag OCBFLAG.

For more details on the phase out of the Ontario Child Care Supplement, refer to OCCSOCB and OCCSPOYR.

## CROSS REFERENCE

Function	Description
txont	(io) Compute provincial taxes for Ontario

**imoccea**      Ont. Child Care Exp. credit allowed (Family)

---

## DESCRIPTION

This is the calculated amount of the Ontario refundable child care expense tax credit or the Ontario Child Care Supplement for Working Families introduced in the Ontario Budget of May 1998.

When the parameter OCCEAFLG is set to 1 and OCWISFLG is set to 0, the maximum amount of the benefit is calculated as the lower of either OCCEAPCT times actual child care expenses (imccea) or of a specified amount per child (OCCEAYNG) times the number of children age 6 and under in the census family. Maximum family benefits are then reduced by a proportion (OCCEARR) of family net income above the threshold (OCCEATD). The model assigns the imputed Child Care credit (imoccea) to the mother if present or to the head if no spouse is present in the census family.

When the parameter OCWISFLG is set to 1 the child benefit is calculated as follows. First two maximum benefits are calculated: one for the earned income supplement and another for the child care expense. The maximum earned income supplement is calculated as a proportion (OCWISRR) of family earnings in excess of the threshold OCWISTD up to a ceiling of OCCEAYNG (OCWISSP for children in single parent families as announced in the 2000 Budget) times the number of children under the age of 7 in the census family. The maximum child care expense benefit is calculated as a proportion (OCCEAPCT) of qualifying child care expenses (imccea) up to a ceiling of OCCEAYNG times the number of children under the age of 7 in the census family. The greater of the two above described maximums is then subject to a taxback of OCCEARR percent of family net income (imicnet) in excess of OCCEATD.

## CROSS REFERENCE

Function	Description
txont	(o) Compute provincial taxes for Ontario

memo1 (i) Compute memo items for reporting

**imoccect** Ont. Child Care Supplement one-time extra benefit

---

## DESCRIPTION

This variable represents the one time payment of the \$100 per child under the age of 7 for families eligible to receive the Ontario Child Care Working Income Supplement in 2001. The value of the extra one-time supplemental benefit is added to impfp (provincial family programs).

## CROSS REFERENCE

Function	Description
txont	(o) Compute provincial taxes for Ontario
memo1	(i) Compute memo items for reporting

**imoftca** Other federal tax credits applied (416)

---

## DESCRIPTION

This variable represents the amount of other tax credits that can be used to reduce federal tax payable. If other tax credits (imlabtxc+imfptc+iditc) exceed basic federal tax (imbft), imoftca is set to basic federal tax (imbft). Otherwise it is set equal to (imlabtxc+imfptc+iditc).

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax

**imoldtyp** Type of GIS/SPA nuclear family

---

## DESCRIPTION

This class variable indicates what type of elderly support program the individual may be eligible for.

## CROSS REFERENCE

Function	Description
gis	(o) Compute GIS/SPA for elderly

## LEVELS

0	N/A
1	single, with OAS
2	widow(er) aged 60-64
3	couple, both have OAS
4	couple, elder has OAS, younger 60-64
5	couple, only younger has OAS
6	couple, only elder has OAS

**imonteht** Ontario Employers Heath Tax (Self-employed)

---

## DESCRIPTION

This is the value of the Ontario Employer Health Tax. It only applies to self-employed persons, and is calculated when OEHTFLAG is set to 1. This value represents the total tax minus the deduction.

## CROSS REFERENCE

Function	Description
txont	(io) Compute provincial taxes for Ontario
<b>imopstc</b>	Ont. Property and Sales Tax Credit

---

## DESCRIPTION

This is the value of the calculated Ontario Property and Sales Tax Credit. This value is added to refundable provincial tax credits, imptc.

## CROSS REFERENCE

Function	Description
txont	(io) Compute provincial taxes for Ontario
<b>imothpe</b>	Other dependant tax credit (306)

---

## DESCRIPTION

This item is the total allowed tax credit for other infirm dependants resident in Canada. Other dependants include parents, grandparents, brothers, sisters (including in-laws), aunts and uncles (including in-laws). Up to 1992, this value was calculated in Schedule 6 and was included in line 305 Additional personal amounts, which also included the Equivalent to Married tax credit. As of 1993, it is reported in line 306. The credit is calculated as ODISTC times FNTCR when idothpe is greater than 0. Note that the model assumes that there is only one disabled dependent.

## CROSS REFERENCE

Function	Description
txitax	(o) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax

**imothrep** Other federal repayments

---

## DESCRIPTION

The SPSM includes optional algorithms which allow the analysis of the effects of the de-universalization of Family Allowances and the Old Age Supplement. This variable contains the sum of these repayments. It is calculated by subtracting the UI Benefit Repayment (imuibr) from the sum of all repayments (imrepay).

## CROSS REFERENCE

Function	Description
memo2	(o) Compute consumable income, etc.

**imotxdv** Ontario 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	(io) Compute provincial taxes for Ontario
<b><u>impalltc</u></b>	All refundable provincial tax credits

---

## DESCRIPTION

This variable is the sum of Other Refundable Provincial Tax Credits (importc) and Refundable Provincial Tax Credits (imptc).

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting
<b><u>impatxc</u></b>	Prov Age amount tax credit

---

## DESCRIPTION

This represents the provincial age tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

The provincial age tax credit is calculated in the same manner as the federal credit. See imatxc or the provincial parameters for more details.

## CROSS REFERENCE

Function	Description
txnfl	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

**impatxcr** Prov total tax credits applied

---

## DESCRIPTION

This value represents the amount of non-refundable, non-transferable tax credits which have been applied to reduce Basic Provincial Tax. If the amount of the tax credits exceeds Basic Provincial Tax, then the amount applied equals Basic Provincial Tax. It is only calculated when a province turns on their tax on taxable income flag.

## CROSS REFERENCE

Function	Description
txnfl	(o) Compute provincial taxes for Newfoundland
txpei	(o) Compute provincial taxes for P.E.I.
txns	(o) Compute provincial taxes for Nova Scotia
txnb	(o) Compute provincial taxes for New Brunswick
txont	(o) Compute provincial taxes for Ontario
txman	(o) Compute provincial taxes for Manitoba
txsask	(o) Compute provincial taxes for Saskatchewan
txalta	(o) Compute provincial taxes for Alberta
txbc	(o) Compute provincial taxes for British Columbia

**impbtc** Prov Basic amount

---

## DESCRIPTION

This represents the provincial basic personal amount. It is only calculated when the provincial tax on taxable income flag is turned on.

## CROSS REFERENCE

Function	Description
txnfld	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

**impcgtc**          Prov Caregiver Tax Credit Level

---

## DESCRIPTION

This represents the provincial caregivers tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

The credit is calculated in the same manner as the federal credit (imcgtc). See imcgtc or each province's parameters for more details.

## CROSS REFERENCE

Function	Description
txnfld	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia

txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

---

**impchrct**      Prov Charitable Donations tax credit

---

**DESCRIPTION**

This represents the charitable donations tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See imchartc or the provincial parameters for more details.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txnfl	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

---

**imcpptc**      Prov CPP/QPP contributions tax credit

---

**DESCRIPTION**

This represents the provincial CPP/QPP tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See imcpptc or the provincial parameters for more details.

## CROSS REFERENCE

Function	Description
txnfl	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

**impctxc** Prov tax credits transferred from children

---

## DESCRIPTION

This is the total amount of provincial tax credits transferred to a parent from all dependent children. It amounts to the sum of the disability tax credit (impdistc), education tax credit (impdtxc), and tuition tax credit (imptutxc).

## CROSS REFERENCE

Function	Description
txnfl	(o) Compute provincial taxes for Newfoundland
txpei	(o) Compute provincial taxes for P.E.I.
txns	(o) Compute provincial taxes for Nova Scotia
txnb	(o) Compute provincial taxes for New Brunswick
txont	(o) Compute provincial taxes for Ontario
txman	(o) Compute provincial taxes for Manitoba
txsask	(o) Compute provincial taxes for Saskatchewan
txalta	(o) Compute provincial taxes for Alberta
txbc	(o) Compute provincial taxes for British Columbia

**impdistc** Prov Disability tax credit

---

## DESCRIPTION

This represents the provincial disability tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See `imdisatc` or the provincial parameters for more details.

## CROSS REFERENCE

Function	Description
<code>txnfl</code>	(io) Compute provincial taxes for Newfoundland
<code>txpei</code>	(io) Compute provincial taxes for P.E.I.
<code>txns</code>	(io) Compute provincial taxes for Nova Scotia
<code>txnb</code>	(io) Compute provincial taxes for New Brunswick
<code>txont</code>	(io) Compute provincial taxes for Ontario
<code>txman</code>	(io) Compute provincial taxes for Manitoba
<code>txsask</code>	(io) Compute provincial taxes for Saskatchewan
<code>txalta</code>	(io) Compute provincial taxes for Alberta
<code>txbc</code>	(io) Compute provincial taxes for British Columbia

**`impdtxc`** Provincial dividend tax credit

---

## DESCRIPTION

This represents the provincial dividend tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See `imfdtxc` or the provincial parameters for more details.

## CROSS REFERENCE

Function	Description
txnfl	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

**impedtxc**      Prov Education tax credit

---

## DESCRIPTION

This represents the provincial education tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See imedtxc or the provincial parameters for more details.

## CROSS REFERENCE

Function	Description
txnfl	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

**impeht**      Provincial elderly health tax

---

## DESCRIPTION

Total provincial tax levied specifically for health care for the elderly. Currently this variable is only used by Nova Scotia for its Pharmacare program.

## CROSS REFERENCE

Function	Description
txns	(io) Compute provincial taxes for Nova Scotia

**impehtc** Provincial elderly health tax credit

---

## DESCRIPTION

Total provincial refundable tax credits specifically for purposes of health care for the elderly. Currently this variable is only used by Nova Scotia for its Pharmacare program.

## CROSS REFERENCE

Function	Description
txns	(io) Compute provincial taxes for Nova Scotia

**impentxc** Pension income tax credit

---

## DESCRIPTION

The Pension Income Tax Credit is calculated as a proportion (parameter FNTCR) of taxable pension income (imipnst) up to a maximum set by parameter YPNDL. The variable imipnst represents the individual's taxable pension income under both the splitting and non-splitting of pension income schemes. See SPLTPNSFLAG for more information on pension income splitting.

## CROSS REFERENCE

Function	Description
txitax	(o) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax

**impfa** Provincial family allowance

---

## DESCRIPTION

For Quebec, the provincial contribution to family allowance is calculated based on the number of children under the age of 18. See the description of the parameter QFPSL in the [\*Parameter Guide\*](#).

## CROSS REFERENCE

Function	Description
famod	(o) Compute family allowance
memo1	(i) Compute memo items for reporting

**impfp** Provincial family programs

---

## DESCRIPTION

This aggregate variable is calculated as a sum of all provincial family allowance programs. It represents the total benefits from

### NEWFOUNDLAND

the Newfoundland Child Benefit (imnncb),

the Newfoundland Mother-Baby nutrition supplement (imnmbns),

## NEW BRUNSWICK

the New Brunswick child tax benefits (imnbcben),

## NOVA SCOTIA

the Nova Scotia child benefit (imnscb),

## QUEBEC

the Quebec Provincial family allowance program (impfa),

the Quebec Newborn Allowance program (imqnbfa),

the Quebec Availability Allowance (imqaafa) when paid as a supplement to family allowances,

the Quebec Family Allowance Tax Credit (imqfatc),

## ONTARIO

the Ontario refundable child care expense tax credit (imoccea),

the Ontario child supplement one-time extra benefit (imoccebt),

the Ontario Child Benefit (imocb),

## MANITOBA

the Manitoba Child Benefit (immcb),

## SASKATCHEWAN

the Saskatchewan child benefit (imscb),

## ALBERTA

the Alberta Family Employment Tax Credit Benefits (imiafetc),

## BRITISH COLUMBIA

the British Columbia family bonus (imibcfb) that started in 1996,

the British Columbia earned income benefit (imibceib).

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting

**impheatr** Provincial Home Heating Fuel/Energy Rebate

---

## DESCRIPTION

This variable represents the provincial home heating rebate for those provinces that offer rebate or refund programs.

In Newfoundland, the program is activated by the flag NHEATFLG and provides assistance of NHEATREB to eligible households that use home heating fuel as a primary source of heat. To be an eligible household, there must be an individual in the household who receives any amount of the Newfoundland and Labrador Child Benefit, Newfoundland and Labrador HST credit or the Newfoundland and Labrador Seniors' Benefit. When NHEATSAFLG is turned on, receipt of social assistance will also make a household eligible.

In Nova Scotia, the program is activated by the flag VHEATFLG and provides assistance of VHEATREB to eligible families and individuals who heat their homes with oil or propane. The maximum value of the rebate 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. Since eligible recipients must send in an application form for the rebate, a take-up rate (VHEATTU) is applied.

In New Brunswick, the program is activated by the flag BHEATFLG and provides a benefit of BHEATBEN to eligible households who heat their home with home heating oil. To be eligible for the Home Heating Oil Benefit, total income (head and spouse) must be less than BHEATPO. The BHEATSA flag allows users to include social assistance recipients in the eligibility criteria for the benefit.

In Ontario, the program is activated by the flag OHEATFLG. 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 OHEATSNNG 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.

In Saskatchewan, the program is activated by the flag SHEATFLG and provides assistance of SHEATSNG to individuals and SHEATFAM to families in receipt of the federal Goods and Services Tax Credit.

In Alberta, the program is activated by the flag AHEATFLG and provides assistance (AHEATREB) to all individuals aged 16 years or older.

In British Columbia, the program is activated by the flag CHEATFLG and provides a refundable energy credit of CHEATSNG to individuals and CHEATFAM to families in receipt of the federal Goods and Services Tax Credit.

## CROSS REFERENCE

Function	Description
txnfl	(io) Compute provincial taxes for Newfoundland
txns	(o) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(o) Compute provincial taxes for Ontario
txsask	(o) Compute provincial taxes for Saskatchewan
txalta	(o) Compute provincial taxes for Alberta
txbc	(o) Compute provincial taxes for British Columbia
memo1	(i) Compute memo items for reporting

**imphp** Provincial Health Premium

---

## DESCRIPTION

This variable contains the value of the provincial health premium. This amount is added to imptax.

## CROSS REFERENCE

Function	Description
txont	(o) Compute provincial taxes for Ontario
txalta	(o) Compute provincial taxes for Alberta
txbc	(o) Compute provincial taxes for British Columbia

memo1 (i) Compute memo items for reporting

**impintsl** Provincial interest on student loans tax credit

---

**DESCRIPTION**

When the provincial tax on taxable income is flagged on, filers may claim an amount for the interest paid in the year on certain student loans. This variable represents the modeled provincial tax credit for interest paid on student loans (impintsl) using the eligible amount of interest paid on student loans in the year (idintstu).

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txnfd	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

**implvctc** Provincial labour-sponsored funds tax credit

---

**DESCRIPTION**

This is the provincial labour-sponsored venture capital tax credit. It is derived from the gross amount spent, idlabtxg.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txnfd	(io) Compute provincial taxes for Newfoundland

txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txqcalc	(io) Calculate income tax (Quebec)
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txbc	(io) Compute provincial taxes for British Columbia

---

**impmartc**      Prov Married and Equivalent to Married tax credit

---

**DESCRIPTION**

This represents the provincial married and equivalent to married tax credits. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See immartxc or the provincial parameters for more details.

**CROSS REFERENCE**

Function	Description
txnfld	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

---

**impmeda**      Prov Medical expenses allowed (computed)

---

**DESCRIPTION**

This variable represents the estimated allowable medical expenses, used in the calculation of the provincial non-refundable medical expense tax credit when the province's tax on taxable income flag is turned on.

## CROSS REFERENCE

Function	Description
txnfl	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

**impmedtc**      Prov Medical Expenses tax credit

---

## DESCRIPTION

This represents the provincial medical expenses tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See immedatc or the provincial parameters for more details.

## CROSS REFERENCE

Function	Description
txnfl	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

**impminco**      Prov Minimum tax carryover

---

## DESCRIPTION

This variable contains the value of the calculated provincial amount for minimum tax carryover credit. It is calculated only when the province's tax on taxable income flag is turned on and when the provincial alternative minimum tax is also activated. The value of the credit is calculated by multiplying idmincar by the appropriate provincial minimum tax percentage, and is used to reduce provincial tax. See the applicable provincial alternative minimum tax calculation options for more information.

## CROSS REFERENCE

Function	Description
txnfl	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

**impnit** Provincial net income tax

---

## DESCRIPTION

Total provincial net income tax calculated as a percentage of either adjusted net income (Manitoba and Saskatchewan) or taxable income (Alberta) in the T1C form.

## CROSS REFERENCE

Function	Description
txman	(o) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan

txalta (io) Compute provincial taxes for Alberta

**impnsph** Pension income split for head

---

**DESCRIPTION**

This represents the proportion of pension income which the head of a family gives to their spouse for taxation purposes. Please see SPLTPNSFLAG for more details.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txinet	(i) Compute net income
cceopt	(io) Multiple calls of tax/transfer calculator

**impnsp** Pension income split for spouse

---

**DESCRIPTION**

This represents the proportion of pension income which the spouse of a family gives to the head for taxation purposes. Please see SPLTPNSFLAG for more details.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txinet	(i) Compute net income
cceopt	(io) Multiple calls of tax/transfer calculator

**importc** Other refundable provincial tax credits

---

## DESCRIPTION

This variable includes the other refundable tax credit and is not currently used (value is 0).

## CROSS REFERENCE

Function	Description
memo1	(i) Compute memo items for reporting
<b>impoth</b>	Provincial other government income

---

## DESCRIPTION

This variable contains other transfers received by the individual from provincial government. Currently, it contains workers compensation benefits (idiworkc), the Alberta Resource Rebate (imresreb) and the provincial home heating rebate/refund (impheatr) for those provinces that provide provincial assistance with home heating expenses. See NHEATFLG, VHEATFLG, BHEATFLG, OHEATFLG, SHEATFLG, AHEATFLG and CHEATFLG for more information on the applicable provincial programs.

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
<b>impothpe</b>	Provincial infirm dependents 18 or older tax credit

---

## DESCRIPTION

This represents the provincial tax credit for infirm dependents aged 18 and older. It is only calculated when the province's tax on taxable income flag is turned on.

Filers who have claimed an amount in `idothpe` are given the maximum provincial tax credit for infirm dependents. Note that the model assumes that there is only one disabled dependent. See the provincial parameters for more details.

## CROSS REFERENCE

Function	Description
<code>txnfl</code>	(io) Compute provincial taxes for Newfoundland
<code>txpei</code>	(io) Compute provincial taxes for P.E.I.
<code>txns</code>	(io) Compute provincial taxes for Nova Scotia
<code>txnb</code>	(io) Compute provincial taxes for New Brunswick
<code>txont</code>	(io) Compute provincial taxes for Ontario
<code>txman</code>	(io) Compute provincial taxes for Manitoba
<code>txsask</code>	(io) Compute provincial taxes for Saskatchewan
<code>txalta</code>	(io) Compute provincial taxes for Alberta
<code>txbc</code>	(io) Compute provincial taxes for British Columbia

**`impovinc`** Before Tax Income for low income measurement

---

## DESCRIPTION

This variable contains the value of before-tax income used for low income line analysis. To avoid double-counting, this value contains economic family before-tax income, but only for the first person in the economic family. An expression of the form `EF:impovinc < efpovthr` would identify individuals in families below the low income threshold.

The family income for poverty analysis purposes is total income.

Please see the SPSD/M Users Guide for further details on low-income line analysis in the miscellaneous facilities section. Please see `imatpinc` for a discussion of the after-tax analog to this variable.

## CROSS REFERENCE

Function	Description
<code>memo2</code>	(o) Compute consumable income, etc.

## DESCRIPTION

This represents the provincial pension income tax credit. It is only calculated when the province's tax on taxable income flag is turned on. It is based on the variable (imipnst) which represents the individual's taxable pension income under both the splitting and non-splitting of pension income schemes. See SPLTPNSFLAG for more information on pension income splitting.

It is calculated in the same manner as the federal credit. See impentxc or the provincial parameters for more details.

## CROSS REFERENCE

Function	Description
txnfld	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

## DESCRIPTION

Total allowable provincial political contribution tax credit. From form T1C in the Tax Guide.

Note that the political contribution tax credit for Saskatchewan will be zero until the 2001 database is implemented. This variable will also be zero for Quebec since there is currently no database information on their provincial political contributions.

## CROSS REFERENCE

Function	Description
txnfld	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txqcalc	(io) Calculate income tax (Quebec)
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

**impptg** Provincial property tax grant for seniors

---

## DESCRIPTION

This is a modelled variable. Ontario has a significant property tax grant program for the elderly the effective value of which is held in this variable. Ontario is the only province for which the SPSM currently uses this variable.

## CROSS REFERENCE

Function	Description
gist	(io) Compute Provincial GIS top-ups for elderly

**impptxtc** Provincial Property tax tax credit

---

## DESCRIPTION

Total provincial property tax credit allowed. Currently available only in Manitoba.

## CROSS REFERENCE

Function	Description
txman	(io) Compute provincial taxes for Manitoba

**improptx** Imputed property tax paid

---

## DESCRIPTION

For the purposes of provincial tax credit calculations in Quebec, Ontario, Manitoba, and British Columbia, property taxes from the Survey of Household Spending are imputed to the heads of census families and their spouses (if they earned income). Note that when IMSHTOPT is set to 1, property taxes come from the Greenbook variable (idproptx) and not the SHS.

## CROSS REFERENCE

Function	Description
txhhexp	(io) Compute and pro-rate household taxes, rent, etc.
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba

**imprvbal** Provincial taxes less transfers

---

## DESCRIPTION

This variable contains all provincial taxes (including commodity taxes) collected from an individual, less provincial transfers received by that individual.

## CROSS REFERENCE

Function	Description
memo2	(o) Compute consumable income, etc.

**imprvtax** Prov gross provincial tax

---

## DESCRIPTION

This is an intermediate value of provincial tax which is calculated by looking up Taxable Income (imitax) in the provincial tax table. It is only calculated when a province turns on their tax on taxable income flag.

## CROSS REFERENCE

Function	Description
txnfl	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

**impsa** Provincial social assistance

---

## DESCRIPTION

impsa is the difference between the modelled Social Assistance income (imisa) and the share assumed by the Federal government (imfsa) under the Canada Assistance Plan.

## CROSS REFERENCE

Function	Description
samod	(o) Compute social assistance or guarantees
memo1	(i) Compute memo items for reporting

**impstg** Provincial sales tax grant for seniors

---

## DESCRIPTION

This is a modelled variable. Ontario has a significant sales tax grant program for the elderly. Ontario is the only province for which the SPSM currently uses this variable.

## CROSS REFERENCE

Function	Description
gist	(io) Compute Provincial GIS top-ups for elderly

**impstxct** Prov tax credits transferred from spouse

---

## DESCRIPTION

This variable represents the amount of provincial transferable tax credits (the sum of the Age (impatxc), Disability (impdistc), Education (impedtxc), Tuition (imptutxc), and Pension Income (imppentc) Tax Credits) actually transferred to a spouse after reduction based on the net income of the transferring spouse. It only calculated when a province turns on their tax on taxable income flag.

## CROSS REFERENCE

Function	Description
txnfl	(o) Compute provincial taxes for Newfoundland
txpei	(o) Compute provincial taxes for P.E.I.
txns	(o) Compute provincial taxes for Nova Scotia
txnb	(o) Compute provincial taxes for New Brunswick
txont	(o) Compute provincial taxes for Ontario
txman	(o) Compute provincial taxes for Manitoba
txsask	(o) Compute provincial taxes for Saskatchewan
txalta	(o) Compute provincial taxes for Alberta
txbc	(o) Compute provincial taxes for British Columbia

**impsur** Provincial surtax

---

## DESCRIPTION

This variable records the amount of various provincial surtaxes directly, so that it can be accessed by the SPSM black box facilities.

## CROSS REFERENCE

Function	Description
txnfl	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txqcalc	(io) Calculate income tax (Quebec)
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

**imptax** Provincial taxes

---

## DESCRIPTION

This variable is the total of all Provincial Taxes. It is calculated as the sum of net provincial taxes (imtxp), provincial health premiums (imphp), Quebec parental insurance plan premiums for paid workers (imqpipp), Quebec parental insurance plan premiums for self-employed (imqpippse) and provincial commodity taxes (imtxpc).

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
memo2	(io) Compute consumable income, etc.

**imptaxcr**      Prov total tax credits

---

## DESCRIPTION

This represents the total provincial tax credits available to reduce basic provincial tax (imbpt) including non-transferable tax credits (imptaxcr), transferable credits, credits transferred from the spouse (impstxct), and credits transferred from children (impctxct).

## CROSS REFERENCE

Function	Description
txnfld	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

**DESCRIPTION**

This is the calculated value for refundable provincial tax credits.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txnfl	(io) Compute provincial taxes for Newfoundland
txns	(o) Compute provincial taxes for Nova Scotia
txqcalc	(o) Calculate income tax (Quebec)
txont	(o) Compute provincial taxes for Ontario
txman	(o) Compute provincial taxes for Manitoba
txsask	(o) Compute provincial taxes for Saskatchewan
txbc	(io) Compute provincial taxes for British Columbia
memo1	(i) Compute memo items for reporting

**DESCRIPTION**

This variable records the amount of provincial reduction directly, so that it can be accessed by the SPSM black box facilities.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txnfl	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txqcalc	(o) Calculate income tax (Quebec)
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan

txalta (io) Compute provincial taxes for Alberta  
txbc (io) Compute provincial taxes for British Columbia

**imptran** Provincial transfer income

---

**DESCRIPTION**

This variable represents all transfers from the provincial government to individuals. It is calculated as the sum of Provincial family programs (impfp), GIS Top-ups (imigist), Provincial Tax Credits (imptc), Provincial Social Assistance (impsa), Provincial other government income (impoth) and the Other refundable tax credits (importc – current value is 0).

**CROSS REFERENCE**

Function	Description
memo1	(io) Compute memo items for reporting
memo2	(i) Compute consumable income, etc.

**impptxct** Prov total tax credits transferred

---

**DESCRIPTION**

This variable reports the sum of the provincial Age (impatxc), Disability (impdistc), Education (impdtxc), Tuition (imptutxc), and Pension Income (imppentc) Tax Credits which may be transferred from a dependant to a supporting parent or between spouses. It is only calculated when a province turns on their tax on taxable income flag.

**CROSS REFERENCE**

Function	Description
txnfl	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia

txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

---

**imptutxc**      Prov Tuition tax credit

---

**DESCRIPTION**

This represents the provincial tuition tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See imtutxc or the provincial parameters for more details.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txnfl	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

---

**impuictc**      Prov UI/EI contributions tax credit

---

**DESCRIPTION**

This represents the provincial UI/EI contribution tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See imuictc or the provincial parameters for more details.

## CROSS REFERENCE

Function	Description
txnfl	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

**impyctxc**      Prov Young Child tax credit

---

## DESCRIPTION

This variable contains the provincial non-refundable young child tax credit. It is calculated as a monthly amount per child under the age of six, times the provincial non-refundable tax credit rate. This amount is claimed by the lower net income spouse, is included in imptaxcr, and is not transferable.

## CROSS REFERENCE

Function	Description
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia

**imqaafa**      Quebec Availability Allowance FA Supplement

---

## DESCRIPTION

Amount of Quebec Availability Allowance administered as a supplement to family allowances. When QAAFAFLAG is set to one imqaafa is set to an appropriate value in the QAAFA table parameter.

## CROSS REFERENCE

Function	Description
famod	(o) Compute family allowance
memo1	(i) Compute memo items for reporting

**imqalexp** Quebec allowable employment expenses

---

## DESCRIPTION

The original value for Other Allowable Employment Expenses (idalexp) is imputed from the Greenbook. This value is also used for the calculation of the value for Other Allowable Employment Expenses for the calculation of Quebec income tax. The model allows for a reduction or increase in this value by multiplying by the parameter QALEXP. The result is saved in the variable imqalexp.

## CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqamt** Quebec Minimum Tax Amount

---

## DESCRIPTION

This represents the increase in Quebec income tax associated with the Alternative Minimum Tax.

See QAMTXFLG for a complete description.

## CROSS REFERENCE

Function	Description
txqcalc	(o) Calculate income tax (Quebec)

**imqamtfg** Quebec Minimum Tax flag

---

## DESCRIPTION

This flag is attributed to filers for whom the calculated value of the Alternate Minimum Tax is greater than provincial tax at the insertion point in the algorithm. If this flag has the value 1, the filer has paid a higher amount of tax due to the minimum tax rules.

See the description of the Minimum Tax algorithm in the txqcalc section of the *Algorithm Guide* or in QAMTXFLG.

## CROSS REFERENCE

Function	Description
txqcalc	(o) Calculate income tax (Quebec)

## LEVELS

0	No Minimum Tax Contribution
1	Minimum Tax Contribution

**imqapf** Quebec Anti-Poverty Fund

---

## DESCRIPTION

This represents the Anti-Poverty Fund contribution.

See QAPFFLG for a complete description.

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

**imqatc** Quebec age tax credit

---

## DESCRIPTION

This variable represents one of the tax credits used in the post-reform Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqtotc, the variable which holds total tax credits. When QCALRFLG is set to 1, then this credit is zeroed out and the combined age, living alone, and retirement credit (imqcalr) is used instead.

## CROSS REFERENCE

Function	Description
txqitax	(o) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqbtax** Quebec tax before credits

---

## DESCRIPTION

This is an intermediate value of Quebec tax which is calculated by looking up Quebec Taxable Income (imqitax) in the Quebec tax table QTX.

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

**imqbtc** Quebec basic tax credit

---

## DESCRIPTION

This variable is the basic personal the tax credits used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqtotc, the variable which holds total tax credits.

When the simplified tax system was changed in 2005, a complementary amount, QSTSCA, was added and the basic personal amount was changed to be the sum of the essential needs, QBXM, and the maximum of the complementary amount (QSTSCA), the QPP tax credit (imqcpptc) plus the employment insurance premium tax credit (imquictc) and the contribution to the health services fund (imqhsftc). However, in the implementation in the SPSM, imqbtc only represents the amount due to the recognized need (e.g. QNTCR \* QBXM).

## CROSS REFERENCE

Function	Description
txqitax	(o) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqca** Quebec Child Assistance refundable tax credit

---

## DESCRIPTION

This variable contains the refundable Child Assistance payment. In two parent families, this will be granted to the mother. It is used only when the Quebec Child Assistance is activated (QCAFLAG set to 1) for 2005 and beyond. This amount is added to imptc.

## CROSS REFERENCE

Function	Description
txqcalc	(o) Calculate income tax (Quebec)

**imqcalr** 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).

The base credit is calculated for families. The base credit is the sum of the following:

QAXM if the head is over 65

QAXM if the spouse is over 65

QLAXM if the person lives alone, or lives only with dependent children

the minimum of QYPDL and the head's taxable pension income (imqipnst)

the minimum of QYPDL and the spouse's taxable pension income (imqipnst)

The credit is then reduced by QFAMRAT times the amount by which family income exceeds QFAMDED.

## CROSS REFERENCE

Function	Description
txqcalc	(o) Calculate income tax (Quebec)

**imqcapgt** Quebec taxable capital gains

---

## DESCRIPTION

As in the federal case, for the calculation of Quebec income tax, only a portion of capital gains are taxable. This variable is calculated as a proportion (QCAPGIR) of capital gains received (idicapg).

## CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqcapgx** Quebec modelled capital gains deduction (254)

---

## DESCRIPTION

The amount which can be claimed as a deduction if a filer sells or disposes of eligible capital property.

## CROSS REFERENCE

Function	Description
txqitax	(io) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqccea** Quebec child care expenses allowed (dedn)

---

## DESCRIPTION

For the Quebec provincial tax calculation, the model reassigns the imputed Child Care Exemptions (imqccea) to the spouse with the lower modeled net income for Quebec tax (imqinet).

This variable is valid only if QCCEOPT is set to 1.

## CROSS REFERENCE

Function	Description
txqccea	(o) Compute child care expense allowance (Quebec)
<b>imqcceni</b>	Quebec net income for refundable cce credit calculation

---

## DESCRIPTION

When QCCEOPT is set to 2, the refundable childcare expense tax credit uses head plus spouses net income (imqcceni) to determine what proportion of allowable childcare expenses (QCETCR) may be claimed for the tax credit.

When QFAMFLG is set to 0, the net income is defined as follows:

imqinet	Quebec net income
Plus	
idrpp	Registered pension plan receipts
idrrsp	RRSP receipts
Less the amount of	
imqbtc/QNTPCR	Basic tax credit
imqcpptc/QNTPCR	CPP tax credit
imquiqt/QNTPCR	UI tax credit
imqhsfc/QNTPCR	Health Services Fund contributions
imqlatc/QNTPCR	Living alone tax credit
imqdctc/QNTPCR	Dependent children tax credit
imqduetc/QNTPCR	Union and Profession Dues tax credit if QDUESOPT = 2
idnorth	Northern Deductions when QNORFAMI is set to 1

When QFAMFLG is set to 1, the net income is defined as follows:

imqitot	Quebec total income
Less	
idrpp	Registered pension plan receipts
idrrsp	RRSP receipts
imrepay	Social Benefits Repayment if QREPFAMI is set to 1
imqcppse	Self-employ CPP/QPP Contribution Deduction if QITSFSEW = 1
QFAMDED	Quebec Family related deduction on income in refundable credits

When QSFDED is set to 1, the net income is defined as imqinet.

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

**imqccetc** Quebec refundable child care expenses Tax Credit

---

## DESCRIPTION

When QCCEOPT is set to 2, the amount of the refundable childcare expense tax credit is calculated as a proportion (QCCETCR) of allowable childcare expenses. Allowable expenses are calculated in the same manner as those for the childcare expense deduction (imqccca). Namely the lesser of total childcare expenses for the family (idccett or idccet depending on CCEATFLG) and the allowable expenses for children aged 6 and under (QCCEAYNG) plus the allowance for children aged 7 to CCEAOAGE (QCCEAOLD).

## CROSS REFERENCE

Function	Description
txqcalc	(o) Calculate income tax (Quebec)

**imqcchc** Quebec child's non-refundable credit

---

## DESCRIPTION

This is the maximum amount of non-refundable credit that could be claimed on behalf of a child under the Quebec tax system.

## CROSS REFERENCE

Function	Description
txqhstr	(o) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqchara** Quebec allowable charitable donations(calc)

---

## DESCRIPTION

Total allowable charitable donations in Quebec. Calculated as the lesser of total charitable donations idcharit and the percentage QCHATNF of net income imqinet.

It also includes idgifts without limits, Gifts to Canada, province and culture.

In 1993, QGIFTOPT set to 2, charity and gifts are converted into non-refundable tax credits, imqchatc.

See also: imqchatc, QGIFTOPT, QGIFTFLG

## CROSS REFERENCE

Function	Description
txqitax	(io) Compute taxable income and individual credits (Quebec)

**imqchatc** Quebec allowable charitable donations tax credit

---

## DESCRIPTION

This is the total allowable charity and gifts non-refundable tax credit. This is calculated when QGIFTOPT is set to 2, otherwise it is imqchara.

When QGIFTFLG is set to zero, this is the sum of the lesser of total charitable donations, idcharit, and the percentage QCHATNF of net income imqinet, and idgifts.

When QGIFTFLG is set to 1, the same maximum rule based on net income applies to both idcharit and idgifts.

See also QGIFTFLG and QGIFTOPT.

## CROSS REFERENCE

Function	Description
txqitax	(o) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqcppse** Quebec self-employ. QPP/PPP Cont. deduction

---

## DESCRIPTION

This variable represents the value of contributions to CPP/QPP from pensionable self-employed earnings that is to be converted into a deduction in the calculation of income. It is calculated only when QITSFSEW is set to 1, and represents the allowable proportion (QITSSEF) of the tax credit granted in respect of amount of CPP/QPP contributions on self-employed earnings that is to be converted to a deduction. 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: QITSSEF, QITSFSEW.

## CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqcpptc** Quebec CPP/QPP contributions tax credit

---

## DESCRIPTION

This variable contains the value of the Quebec non-refundable tax credit given for CPP/QPP payroll taxes. It is only calculated if QCPPOPT is set to 2. It is calculated as total CPP/QPP contributions (imcqppc) times the Quebec non-refundable nominal tax credit rate (QNTCR).

When QCMPOPT is set to 2, people can claim the maximum of the complementary amount (QSTSCA) and tax credits for contributions (imqshftc, imquictc, imqcpptc, imqqpiptc, imqqpsetc). When QCMPOPT is set to 3, the basic credit (QBXM) is increased and are no longer eligible for the complementary amount (QSTSCA) or the credits for contribution which are set to zero.

## CROSS REFERENCE

Function	Description
txqinet	(o) Compute net income (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqctpc** Quebec child's transfer of recognized parental contribution

---

## DESCRIPTION

The amount of credit that a child transfers to their parents as a recognized parental contribution to their education. 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	(io) Calculate income tax (Quebec)
<b>imqdetc</b>	Quebec dependent child tax credits

---

## DESCRIPTION

This variable contains the tax credit entitlement with respect to dependent children. It is used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqtotc, the variable which holds total tax credits.

## CROSS REFERENCE

Function	Description
txqhstr	(o) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
<b>imqdedea</b>	Quebec employment allowance

---

## DESCRIPTION

Before 1993, as a deduction from total income, the Quebec employment allowance is calculated as the minimum of a base amount (parameter QEAMAX) and a percentage (parameter QEAP) of employment income (idiemp). Since 1993 this variable is zero.

## CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)

**imqdedfn** Quebec all deductions from net income

---

## DESCRIPTION

This variable represents the sum of all the following deductions (when they apply) from net income (imqinet):

idclos	allowable other years capital loss
idnclos	allowable prior years non-capital loss
imqchara	charitable contributions & gifts
idemplo	home relocation loan deduction include in other deductions
idpartlo	Limited partnership losses
imqstkdd	stock option deduction as part of other deduction
idnorth	Northern deduction used as designated remote area if QNORTHDED is set to 0
imisa	Social assistance or replacement program if QSADED is set to 1
imigis	Guaranteed income supplement benefits if QNFSDED is set to 1
imispa	Spouse's allowance if QNFSDED is set to 1
idiworkc	Worker's Compensation Benefits if QNFSDED is set to 1
imqcapgx	Quebec modelled capital gains deduction

## CROSS REFERENCE

Function	Description
txqitax	(io) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqdedft** Quebec deductions from total income

---

## DESCRIPTION

For Quebec filers, this item is the sum of all deductions from total income:

- CPP/QPP Contributions (imcqppc) if QCPPOPT is set to 1,
- UI Premiums (imuic) if QUICOPT is set to 1,
- RPP Contributions (idrpp),
- RRSP Contributions (idrrsp),
- Union and Professional Dues (iddues) if QDUESOPT is set to 1,
- Quebec Employment Allowance (imqdedia) prior to 1993,
- Other employment expenses (imqalex) if QEEXPDED is set to 1,
- Tuition Fees (idtuitn) if QTUIOPT is set to 1,
- Allowable Business Investment Losses, Indexed Security Investment Plan - allowable capital losses (imqiloss),
- Carrying charges (idcarry),
- Other Deductions from total income (idothded),
- Moving expenses (idmovexp),
- Alimony allowance paid out (iddalimo),
- Exploration and development expenses (idexplor),
- Social Benefits Repayment (imrepay) if QREPNETFG is set to 1,
- Self-employment CPP/QPP Contributions Deduction (imqcppse) if QITSFSEW is set to 1,
- Northern Deductions (idnorth) if QNORTHDED is set to 1,
- Quebec earned income deduction for workers (imqempdd).

## CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)
txqccea	(o) Compute child care expense allowance (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqdepni** Quebec dependant's net income

---

## DESCRIPTION

Net income of dependants calculated for the purpose of determining the amount of credit which may be transferred to the person in the household claiming the dependent.

## CROSS REFERENCE

Function	Description
txqhstr	(io) Compute family-related deductions or credits (Quebec)

**imqdistc** Quebec disability tax credit

---

## DESCRIPTION

This variable contains the disability tax credit used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqtotc, the variable which holds total tax credits.

## CROSS REFERENCE

Function	Description
txqitax	(o) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqdtxc** Quebec dividend tax credit

---

## DESCRIPTION

This item is the dividend tax credit for the calculation of Quebec provincial taxes. It is calculated as a fraction (parameter QDTCR) of the Taxable amount of Canadian Dividends (imqidivt).

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

**imqduetc** Quebec Dues Tax Credit

---

## DESCRIPTION

This variable contains the value of the Quebec non-refundable due tax credit. Due as a tax credit is activated by QDUESOPT set to 2, otherwise it is a deduction, iddues.

## CROSS REFERENCE

Function	Description
txqinet	(o) Compute net income (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqei** Quebec eligible income for tax reduction

---

## DESCRIPTION

This is the income for the purposes of the tax reduction for families (imqftr). When QFAMFLG is set to 1, it is also the income used for calculating 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).

When QFAMFLG is set to 0, it is further reduced by QFAMDED for persons living alone in order to calculate the real estate tax refund (imqptr) and the refundable QST credit (imqstr).

When QSFDED is set to 1, the income concept used for the purposes of tax reduction for families represents imqinet less QFAMDED.

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

**imqempdd** Quebec earned income deduction for workers

---

## 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 QEMPDEDM. Eligible income includes wages and salaries as well as self-employment income. This variable represents the modeled Quebec earned income deduction (imqempdd). This deduction is added to imqdedft.

## CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)

**imqfatc** Quebec Family Allowance Tax Credit

---

## DESCRIPTION

Amount of Quebec Family Allowance Tax Credit calculated when QFATCOPT is set to 2. When set to 1, the Quebec family allowance, the Quebec new born allocation and the Quebec availability allowance are calculated instead.

See: QFATCOPT for program description.

## CROSS REFERENCE

Function	Description
txqcalc	(o) Calculate income tax (Quebec)
memo1	(i) Compute memo items for reporting

**imqfs** Quebec family situation (1-5)

---

## DESCRIPTION

This variable records the classification of family type used in the calculation of the family eligible income for tax reduction.

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

## LEVELS

0	Not applicable
1	Couple with children
2	Couple without children
3	Living alone with children
4	Single parent not alone with kids
5	Living alone with no kids
6	Single, no kids, lives with others

**imqftr** Quebec family tax reduction

---

## DESCRIPTION

Actual amount of reduction based on income and family classification. Applied to spousal tax payable and then to elder, if any remaining.

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)
<b>imqhptc</b>	Quebec Home Parent Tax Credit level

---

## DESCRIPTION

This is the calculated value of the Housing Parent tax credit. The Housing of Parent Tax Credit (imqhptc) calculation is activated by a flag (QHPTCFLG) and the base tax credit is QHPTC. An economic family is eligible to the imqhptc if the parent or grandparent of the head of the economic family, or his/her spouse is in the economic family.

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)
<b>imqhsfc</b>	Quebec Health Services Fund Contributions

---

## DESCRIPTION

This is the amount payable as a Quebec Health Services Fund Contribution. It is calculated when QHSCFLAG is set to 1. It is calculated as an interpolated table lookup of parameter QHSC using a net income concept described below.

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 QHSSFLLS 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.

See also:

lkup1	Table lookup with interpolation
-------	---------------------------------

## CROSS REFERENCE

Function	Description
txqitax	(io) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqhsftc** Quebec Health Services Fund Cont.tax credit

---

## DESCRIPTION

This variable is the maximum tax value of the non-refundable Quebec health services fund contribution tax credit. It is calculated as the actual contributions to the Quebec health services fund (imqhsfc) times the Quebec non-refundable tax credit nominal rate (QNTCR).

When QCMPOPT is set to 2, people can claim the maximum of the complementary amount (QSTSCA) and tax credits for contributions (imqshftc, imquictc, imqcpptc, imqqpiptc, imqqpsetc). When QCMPOPT is set to 3, the basic credit (QBXM) is increased and are no longer eligible for the complementary amount (QSTSCA) or the credits for contribution which are set to zero.

## CROSS REFERENCE

Function	Description
txqitax	(o) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqidc** Quebec income of designated dependent child

---

## DESCRIPTION

This variable represents the income of the child with the lowest income who was claimed as a dependant child. This income is later used to derive the Quebec work premium (QWPFLAG).

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

**imqidivt** Quebec taxable dividends

---

## DESCRIPTION

This represents the taxable amount of dividends from taxable Canadian Corporations for the purpose of computing Quebec income tax.

When DIVPLC is greater than 0, dividends are split into dividends from small and large corporations which have different gross up rates and different tax credit rates. The taxable amount of dividends from small corporations (imqsddiv) are calculated as  $idivid * (1 - DIVPLC) * QDGUR$ , while the taxable amount of dividends from large corporations are calculated as  $idivid * DIVPLC * QDGURLC$ . This variable contains the sum of the taxable dividends, imqsddiv and imqldiv.

## CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqiloss** Quebec Modelled Business investment losses (234)

---

## DESCRIPTION

Allowable business investment losses deduction for debts of Canadian-controlled private corporations and allowable capital losses arising from the termination of an indexed security investment plan (ISIP). The capital gains inclusion rate (QCAPGIR) is applied to the database variable (idiloss).

## CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)

**imqinet** Quebec net income

---

## DESCRIPTION

This corresponds to Revenue Quebec's definition of Net Income:

- Total income (imqitot), minus
- deductions from total income (imqdedft).

Under the simplified tax form system when QSFDED is set to 0, Net income is equal to total income (imqitot) minus

- RPP Contributions (idrpp),
- RRSP Contributions (idrrsp),
- Social Benefits Repayment (imrepay) if QREPFAMI is set to 1,
- Self-employment CPP/QPP Contributions Deduction (imqcppse) if QITSFSEW is set to 1.

## CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)
txqccea	(io) Compute child care expense allowance (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqintsl** Quebec student loan interest tax credit

---

## DESCRIPTION

Beginning in 1998, filers may claim an amount for the interest paid in the year on certain student loans. This variable represents the modeled Quebec tax credit for interest paid on student loans (imqintsl) using the eligible amount of interest paid on student loans (idintstu). This tax credit is only calculated when QINTSLTC is set to 1.

## CROSS REFERENCE

Function	Description
txqinet	(o) Compute net income (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqipnst** Quebec taxable pension income (after splitting)

---

## DESCRIPTION

This variable represents the taxable value of pension income in the Quebec tax system. When QSPLTPNSFLAG is turned off, this variable is equal to idipens. When it is turned on, it represents the value of pension income after pension income splitting. See QSPLTPNSFLAG for more details.

## CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqitax** Quebec taxable income

---

## DESCRIPTION

This is the sum of all total income for Quebec income tax purposes (imqitot) plus the Federal Universal Child Care Benefit (imuccb) minus all deductions (imqdedft and imqdedfn).

## CROSS REFERENCE

Function	Description
txqitax	(o) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqitot** Quebec total income

---

## DESCRIPTION

This corresponds to the Quebec definition of Total Income for Quebec provincial tax purposes. It is the sum of:

- `idiemp`: Earnings From Employment
- `imioas`: Modeled OAS Benefits
- `idicqp`: CPP/QPP Benefits Received
- `imqipnst`: Quebec Taxable Pension Income (including after splitting)
- `imiuib`: Modeled Unemployment Insurance Benefits Received
- `iditoth`: Other Taxable Income
- `idisefm`: Self-employment Earnings (Farm)
- `idisenf`: Self-employment Earnings (Non-farm)
- `idiinvnd`: Interest and other Investment Income
- `imqidivt`: Modeled Quebec Taxable Amount of Dividends
- `imqcapgt`: Modeled Quebec Taxable Capital Gains and Losses
- `iditrsp`: Taxable RRSP Withdrawals
- `imiotg`: Modeled New Taxable Demogrants
- `idialimo`: Alimony Income Received
- `imqipcbn`: Quebec Parental Insurance Plan calendar year benefits
- `imqtfa`: Modeled Federal Family Allowance (only if `QFAIFLAG` is set to 1)
- `idiworkc`: Worker's Compensation Benefits (only if `QSPBFLAG` is set to 1)
- `imigis`: Guaranteed Income Supplement Benefits (only if `QSPBFLAG` is set to 1)
- `imispa`: Spouse's Allowance Benefits (only if `QSPBFLAG` is set to 1)
- `imisa`: Social Assistance Benefits (only if `QSPBFLAG` is set to 1)

Total income is reduced by allowable employment expenses (`imqalexp`) and the clergy residence deduction (`idclergy`) when `QEEXPDED` is set to 0.

This corresponds to Line 199 of the Quebec Income Tax Return.

## CROSS REFERENCE

Function	Description
<code>txqinet</code>	(io) Compute net income (Quebec)
<code>txqitax</code>	(i) Compute taxable income and individual credits (Quebec)
<code>txqhstr</code>	(i) Compute family-related deductions or credits (Quebec)
<code>txqcalc</code>	(i) Calculate income tax (Quebec)

## DESCRIPTION

This is the Quebec income tested tax reduction originally introduced in 1994. 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. The exact formula is as follows:

$$\text{imqittr} = \text{QTRP} * \text{nneg}(\text{QTRBE} - \text{imbpt});$$

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

**imqlatc** Quebec living alone tax credit

---

## DESCRIPTION

This variable represents one of the tax credits used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqtotc, the variable which holds total tax credits in the function txqcalc. When QCALRFLG is set to 1, then this credit is zeroed out and the combined age, living alone, and retirement credit (imqcalr) is used instead.

## CROSS REFERENCE

Function	Description
txqhstr	(o) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqldivt** Quebec taxable dividends from large (eligible) corporations

---

## DESCRIPTION

This represents the taxable amount of dividends from large taxable Canadian Corporations, calculated as  $\text{idivid} * \text{DIVPLC} * \text{QDGURLC}$ .

## CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

---

**imqmeda** Quebec medical expenses allowed

---

## DESCRIPTION

This variable is the medical expenses allowed for the purposes of calculating Quebec provincial income taxes.

## CROSS REFERENCE

Function	Description
txqitax	(o) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

---

**imqmedrc** Quebec refundable tax credit for medical expenses

---

## DESCRIPTION

The Quebec refundable tax credit for medical expenses 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.

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

<b>imqmtc</b>	Quebec married tax credit
---------------	---------------------------

---

## DESCRIPTION

This variable represents one of the tax credits used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqtotc, the variable which holds total tax credits in the function txqcalc.

## CROSS REFERENCE

Function	Description
txqhstr	(o) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

<b>imqnbfa</b>	Quebec newborn Allowance
----------------	--------------------------

---

## DESCRIPTION

This item represents the amount of the newborn allowance granted by the Quebec government. Rank of the children are randomly increased to reflect the rank structure of children as observed from RRQ published data. Note that this allowance is not included in the calculation of total income for the residents of Quebec.

## CROSS REFERENCE

Function	Description
famod	(o) Compute family allowance
memo1	(i) Compute memo items for reporting

**imqncgtc** Quebec Refundable Natural Caregivers Tax Credit

---

## DESCRIPTION

This is the calculated value of the Quebec Refundable Natural Caregivers tax credit which is activated by a flag (QRNCGFLG) with the maximum credit of QRNCGTC. This amount is granted to a caregiver who also receives the federal caregiver tax credit amount (idcgtc) and it is assumed that only one person is being cared for by each filer with the federal amount.

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

**imqndc** Quebec number of dependent children

---

## DESCRIPTION

This variable reports the number of dependent children used to calculate dependent child tax credits. The variable will be non-zero only for the spouse actually claiming the credits.

imqndc will be incremented for each child either under age 18 or in school with income below QYCXM1 in the case of the first child or below QYCXM2 for second and subsequent children.

Note that when the child assistance program is in effect (QCAFLAG), this value represents the number of children claimed either under the child assistance program or adult children in school who were claimed for the child exemption. It does not include the children who

transfer their credits relating to credits to their parents as a recognized parental contribution to their education (imqtpcn).

## CROSS REFERENCE

Function	Description
txqhstr	(o) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqpcmtb** Quebec parental insurance plan calendar year maternity benefits

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**imqpcmtw** Quebec parental insurance plan calendar year maternity weeks

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**imqpcprb** Quebec parental insurance plan calendar year parental benefits

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**imqpcprw** Quebec parental insurance plan calendar year parental weeks

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**imqpcptb** Quebec parental insurance plan calendar year paternity benefits

---

**DESCRIPTION**

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

**CROSS REFERENCE**

Function	Description
ui	(o) Compute UI benefits

**imqpcptw** Quebec parental insurance plan calendar year paternity weeks

---

**DESCRIPTION**

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

**CROSS REFERENCE**

Function	Description
ui	(o) Compute UI benefits

**imqipcbn** Quebec parental insurance plan calendar year benefits

---

**DESCRIPTION**

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

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits
txinet	(i) Compute net income
txqinet	(i) Compute net income (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
gis	(i) Compute GIS/SPA for elderly
memo1	(i) Compute memo items for reporting

**imqpipcw** Quebec parental insurance plan calendar year weeks

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**imqippp** Quebec parental insurance plan premiums for paid workers

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txqinet	(i) Compute net income (Quebec)
gis	(i) Compute GIS/SPA for elderly
memo1	(i) Compute memo items for reporting

**imqipipse** Quebec parental insurance plan premiums for self-employed

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txqinet	(i) Compute net income (Quebec)
memo1	(i) Compute memo items for reporting

**imqipt** Quebec parental insurance plan type (basic/special)

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

## LEVELS

0	Not applicable
1	Basic Plan
2	Special Plan

**imqpiptbn** Quebec parental insurance plan total benefits

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**imqpiptc** Quebec parental insurance plan premium tax credit for paid workers  
(federal)

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txinet	(o) Compute net income
txcalc	(i) Calculate federal income tax

**imqpiptwk** Quebec parental insurance plan total weeks

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**imqpnsph** Quebec pension income split for head

---

## DESCRIPTION

This represents the proportion of pension income which the head of a family gives to their spouse for Quebec taxation purposes. Please see QSPLTPNSFLAG for more details.

## CROSS REFERENCE

Function	Description
txqinet	(i) Compute net income (Quebec)
cceopt	(io) Multiple calls of tax/transfer calculator

**imqpnsp** Quebec pension income split for spouse

---

## DESCRIPTION

This represents the proportion of pension income which the spouse of a family gives to the head for Quebec taxation purposes. Please see QSPLTPNSFLAG for more details.

## CROSS REFERENCE

Function	Description
txqinet	(i) Compute net income (Quebec)
cceopt	(io) Multiple calls of tax/transfer calculator

**imqpsedd** Quebec parental insurance plan premium deduction for self-employed (federal)

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
<b>imqpsetc</b> (federal)	Quebec parental insurance plan premium tax credit for self-employed

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txinet	(o) Compute net income
txcalc	(i) Calculate federal income tax
<b>imqptmtb</b>	Quebec parental insurance plan total maternity benefits

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**imqptmtw** Quebec parental insurance plan total maternity weeks

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**imqptprb** Quebec parental insurance plan total parental benefits

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**imqptprw** Quebec parental insurance plan total parental weeks

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**imqptptb** Quebec parental insurance plan total paternity benefits

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**imqptptw** Quebec parental insurance plan total paternity weeks

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits
<b>imqptr</b>	Quebec property tax refund

---

## DESCRIPTION

Property tax refund applied to spouse and balance to elder, or the opposite, depending on which party has the higher income.

## CROSS REFERENCE

Function	Description
txqcalc	(o) Calculate income tax (Quebec)
<b>imqppi</b> <b>ptc</b> (Quebec)	Quebec parental insurance plan premium tax credit for paid workers (Quebec)

---

## DESCRIPTION

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

When QCMPOPT is set to 2, people can claim the maximum of the complementary amount (QSTSCA) and tax credits for contributions (imqshftc, imquictc, imqcpptc, imqppi, imqppsetc). When QCMPOPT is set to 3, the basic credit (QBXM) is increased and are no longer eligible for the complementary amount (QSTSCA) or the credits for contribution which are set to zero.

## CROSS REFERENCE

Function	Description
txqinet	(o) Compute net income (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqqpsedd** Quebec parental insurance plan premium deduction for self-employed (Quebec)

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqqpsetc** Quebec parental insurance plan premium tax credit for self-employed (Quebec)

---

## DESCRIPTION

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

When QCMPOPT is set to 2, people can claim the maximum of the complementary amount (QSTSCA) and tax credits for contributions (imqshfte, imquictc, imqcpptc, imqqpiptc, imqqpsetc). When QCMPOPT is set to 3, the basic credit (QBXM) is increased and are no longer eligible for the complementary amount (QSTSCA) or the credits for contribution which are set to zero.

## CROSS REFERENCE

Function	Description
txqinet	(o) Compute net income (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqritc** Quebec retirement income tax credit

---

## DESCRIPTION

This variable represents one of the tax credits used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqtotc, the variable which holds total tax credits in the function txqcalc. When QCALRFLG is set to 1, then this credit is zeroed out and the combined age, living alone, and retirement credit (imqcalr) is used instead.

## CROSS REFERENCE

Function	Description
txqitax	(o) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqsddivt** Quebec taxable dividends from small corporations

---

## DESCRIPTION

This represents the taxable amount of dividends from small taxable Canadian Corporations, calculated as  $\text{idivid} * (1 - \text{DIVPLC}) * \text{QDGUR}$ .

## CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqsfflg** Quebec simplified tax form flag 0=general 1=simplified

---

## DESCRIPTION

When this variable is set to 1, then this person filled in a simplified tax form. When it is set to 0, they filled out a general tax form.

The Simplified Tax System started in 1998. People who filled out the simplified form were able to receive a new tax credit QSFTC but were only able to claim the following deductions and non-refundable tax credits (excluding those which are calculated after income taxes):

Contributions to RPPs (idrpp)

Contribution to RRSPs (idrrsp)

Deduction of certain benefits (imrepay)

Basic personal amount (imqbtc)

Flat amount QSFTC \* QNTCR

The amount with respect to age, for a person living alone or for retirement income (imqcalr)

The amount respecting dependent children or other dependants (imqdctc)

Charitable donations and gifts (imqchatc)

When QSFDISFLAG equals 1, the amount for severe and prolonged mental or physical impairment (imqdistic).

See QSFOPT for more information on the simplified tax form.

## CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)

txqcalc (i) Calculate income tax (Quebec)

## LEVELS

0 General tax form  
1 Simplified tax form

**imqstkdd** Quebec modelled Stock option deduction (249)

---

## DESCRIPTION

The allowed deduction for benefits received for qualifying stock options after the application of the capital gains inclusion rate ( $\text{idstkded} * (1 - \text{QCAPGIR})$ ).

## CROSS REFERENCE

Function	Description
txqitax	(io) Compute taxable income and individual credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

**imqstr** Quebec sales tax refund

---

## DESCRIPTION

This is the value of the Quebec sales tax refund. It is always given to the oldest person in the nuclear family.

Note that up to 1997, this credit was calculated on the tax form and could be applied against the taxes of that year. Starting in 1998, the credit was not calculated on the tax form but instead was given later in the year. The SPSM applies this credit in the same year as the income earned and not in the year the credit was received.

## CROSS REFERENCE

Function	Description
txqcalc	(o) Calculate income tax (Quebec)
<b>imqta</b>	Quebec tax abatement (total)

---

## DESCRIPTION

The Quebec Tax Abatement is a refundable tax credit which is calculated as a proportion (QTAP) of Basic Federal Tax (imbft). This item represents the total amount of the abatement.

## CROSS REFERENCE

Function	Description
memo2	(o) Compute consumable income, etc.
<b>imqtaa</b>	Quebec tax abatement (applied)

---

## DESCRIPTION

The Quebec Tax Abatement is a refundable tax credit which is calculated as a proportion (QTAP) of Basic Federal Tax (imbft). This item represents the amount of the abatement which is applied to reducing federal taxes. If the total abatement exceeds federal taxes (imtxf: after the Federal Tax Reduction is applied) then the excess is refunded (See imqtar).

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax
memo2	(i) Compute consumable income, etc.

**imqtar** Quebec tax abatement (refundable)

---

## DESCRIPTION

The remainder (if any) of the Quebec Tax Abatement after the rest is applied to reducing Federal Taxes (imtxf) to zero.

## CROSS REFERENCE

Function	Description
txcalc	(o) Calculate federal income tax
memo1	(i) Compute memo items for reporting
memo2	(i) Compute consumable income, etc.

**imqtca** Quebec tax credits applied

---

## DESCRIPTION

Tax credits applied to tax payable. If unused transferred to spouse.

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

**imqtct** Quebec tax credits transferable

---

## DESCRIPTION

Tax credits unused and available to be transferred to other member of household.

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

**imqtctc** Quebec tax credits transferred from child

---

## DESCRIPTION

The total amount of tax credits transferred from children.

## CROSS REFERENCE

Function	Description
txqcalc	(o) Calculate income tax (Quebec)

**imqtcts** Quebec tax credits transferred from spouse

---

## DESCRIPTION

Tax credits actually transferred from spouse.

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)
<b>imqtfa</b>	Quebec taxable family allowances

---

## DESCRIPTION

The Quebec taxable family allowance variable is used throughout the Quebec income tax calculations.

## CROSS REFERENCE

Function	Description
famod	(o) Compute family allowance
txinet	(io) Compute net income
txqinet	(i) Compute net income (Quebec)
<b>imqtotc</b>	Quebec total tax credits

---

## DESCRIPTION

The variable represents the total of the Quebec tax credits as calculated in the function txqcalc.

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

**imqtpcn** Quebec number of children who transferred parental contribution

---

## DESCRIPTION

The number of children who transferred credits to their parents as a recognized parental contribution to their education. Parents can claim these children as dependents in the calculation of other programs. See QTPCFLG.

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

**imqtuitc** Quebec Tuition Tax Credit

---

## DESCRIPTION

This variable contains the value of the Quebec non-refundable tuition tax credit. Tuition as a tax credit is activated by QTUIOPT set to 2, otherwise it is a deduction, idtuitn.

## CROSS REFERENCE

Function	Description
txqinet	(o) Compute net income (Quebec)

txqcalc (i) Calculate income tax (Quebec)

**imqtuitt** Quebec amount of tuition transferred to parents

---

## DESCRIPTION

This variable contains the amount of tuition tax credit which was transferred to a student's parent. It gets included in imqtct. It is only available when QTUITRFFLG is turned on.

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

**imquictc** Quebec UI contributions tax credit

---

## DESCRIPTION

This variable contains the value of the Quebec non-refundable tax credit given for Unemployment Insurance payroll taxes. It is only calculated if QUICOPT is set to 2. It is calculated as total UI contributions (imuic) times the Quebec non-refundable nominal tax credit rate (QNTCR).

When QCMPOPT is set to 2, people can claim the maximum of the complementary amount (QSTSCA) and tax credits for contributions (imqshftc, imquictc, imqcpptc, imqqpiptc, imqqpsetc). When QCMPOPT is set to 3, the basic credit (QBXM) is increased and are no longer eligible for the complementary amount (QSTSCA) or the credits for contribution which are set to zero.

## CROSS REFERENCE

Function	Description
txqinet	(o) Compute net income (Quebec)
txqcalc	(i) Calculate income tax (Quebec)

## DESCRIPTION

This variable contains the refundable Work Premium tax credit. In two parent families, this will be granted to the spouse with the higher net income. It is used only when the Quebec Work Premium is activated (QWPFLAG set to 1) for 2005 and beyond. This amount is added to imptc.

## CROSS REFERENCE

Function	Description
txqcalc	(o) Calculate income tax (Quebec)

**imrentpd** Imputed rent paid

---

## DESCRIPTION

For the purposes of provincial tax credit calculations in Ontario, Manitoba, and British Columbia, paid rents from the Survey of Household Spending are imputed to the heads of census families and their spouses (if they earned income). Note that when IMSHTOPT is set to 1, rents come from the Greenbook variable idrentpd and not the SHS.

## CROSS REFERENCE

Function	Description
txhhexp	(io) Compute and pro-rate household taxes, rent, etc.
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txbc	(i) Compute provincial taxes for British Columbia
gist	(i) Compute Provincial GIS top-ups for elderly

## DESCRIPTION

The sum of UI Benefits repaid (imuibr) and any simulated repayments for Family Allowance repayment (imfar) and OAS repayment (imoasr, when NETOASFLG is set to 0).

The standard algorithm allows the simulation of repayment of Family Allowances based on family net income and the repayment of OAS based on individual net income. A Family Allowance repayment rate (parameter FARR) may be applied to family net income exceeding a turndown level (parameter FATD). Similarly, for OAS, the reduction rate (OASRR) may be applied to net income exceeding a turndown level (OASTD).

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txitax	(i) Compute taxable income and individual credits
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txqcalc	(i) Calculate income tax (Quebec)
memo1	(i) Compute memo items for reporting
memo2	(i) Compute consumable income, etc.

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txalta	(o) Compute provincial taxes for Alberta
memo1	(i) Compute memo items for reporting

**imsaclaw** Social Assistance NCB Clawback Amount

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
samod	(o) Compute social assistance or guarantees
memo1	(i) Compute memo items for reporting

**imscb** Saskatchewan Child Benefit

---

## DESCRIPTION

Introduced in the 1998 budget, the Saskatchewan Child Benefit works in tandem with the Federal Child Tax Benefits. (Thus, the 1998 benefit is based on 1997 income and is received by families from July 1998 to June 1999.)

When the program is activated by turning on SCBFLG, families receive a benefit which depends on the number of children in the family (SCB1, SCB2, and SCB3). The benefit is reduced in two stages. Net family income greater than SCBTD1 and less than SCBTD2 is reduced at a rate 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.

## CROSS REFERENCE

Function	Description
txsask	(o) Compute provincial taxes for Saskatchewan
samod	(i) Compute social assistance or guarantees
memo1	(i) Compute memo items for reporting
cceopt	(io) Multiple calls of tax/transfer calculator

**imsctxc** Saskatchewan Non-refundable child tax credit

---

## DESCRIPTION

This represents the value of the calculated Saskatchewan Child Tax Credit. When Saskatchewan Tax on Taxable Income is flagged on (STXFLG=1), this credit is derived by multiplying the tax credit amount (SCNTC) by the number of children in the census family and the provincial non-refundable tax credit rate (SPNTCR).

## CROSS REFERENCE

Function	Description
txsask	(io) Compute provincial taxes for Saskatchewan

**imspamax** Maximum amount of SPA

---

## DESCRIPTION

This variable contains the maximum amount of Spouse's Allowance that an individual was eligible to receive, before taking into account the person's income.

## CROSS REFERENCE

Function	Description
gis	(o) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly

**imspatyp** Type of SPA entitlement

---

## DESCRIPTION

This variable is calculated for all individuals in the census family context based on age and marital status.

This variable indicates the category of Spouse's Allowance eligibility, before needs testing, for all individuals.

## CROSS REFERENCE

Function	Description
gis	(o) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly

## LEVELS

0	N/A
1	Widow(er)
2	SPA recipient in SPA couple

**imssstxc** Saskatchewan senior supplement tax credit

---

## DESCRIPTION

This represents the value of the calculated Saskatchewan Senior Supplement Tax Credit. When Saskatchewan Tax on Taxable Income is flagged on (STXFLG=1), this credit is derived by multiplying the tax credit amount (SSSTC) by the provincial non-refundable tax credit rate (SPNTPCR) for individuals aged 65 and over.

## CROSS REFERENCE

Function	Description
txsask	(io) Compute provincial taxes for Saskatchewan
<b>imsstc</b>	Saskatchewan refundable sales tax credit

---

## DESCRIPTION

Introduced in the 2000 budget, the Saskatchewan Sales Tax Credit became effective April 1, 2000.

The program is activated by setting SSTCFLAG to 1. 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. SSTCPI represents the program phase in rate.

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	(o) Compute provincial taxes for Saskatchewan

**imstkded** Modelled Stock option deduction (249)

---

## DESCRIPTION

The allowed deduction for benefits received for qualifying stock options after the application of the capital gains inclusion rate ( $\text{idstkded} * (1 - \text{CAPGIR})$ ). Corresponds to Line 249 of the General Tax Guide.

## CROSS REFERENCE

Function	Description
txitax	(io) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax

**imstxcrt** Tax credits transferred from spouse

---

## DESCRIPTION

This variable represents the amount of transferable tax credits (the sum of the Age ( $\text{imatxc}$ ), Disability ( $\text{imdisatc}$ ), Education ( $\text{imedtxc}$ ), Tuition ( $\text{imtutxc}$ ), and Pension Income ( $\text{impentxc}$ ) Tax Credits) actually transferred to a spouse after reduction based on the net income of the transferring spouse.

## CROSS REFERENCE

Function	Description
txcalc	(o) Calculate federal income tax
txman	(i) Compute provincial taxes for Manitoba

**imtaxcr** Total tax credits

---

## DESCRIPTION

This represents the total tax credits available to reduce basic federal tax (imbft) including non-transferable tax credits, transferable credits, credits transferred from the spouse (imstxcrt), and credits transferred from children (imctxcrt).

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax

**imtfa** Taxable family allowances

---

## DESCRIPTION

For all provinces, except Quebec, all Family Allowances are taxable. In Quebec, however, the proportion of the provincial benefits on behalf of children aged 12-15 is not taxable.

## CROSS REFERENCE

Function	Description
famod	(o) Compute family allowance
txinet	(io) Compute net income
<b>imttxcrt</b>	Total tax credits transferred

---

## DESCRIPTION

This variable reports the sum of the Age (imatxc), Disability (imdisatc), Education (imedtxc), Tuition (imtutxc), Textbook (imtxtxc), Caregivers (imcgtc) and Pension Income (impentxc) Tax Credits which may be transferred from a dependant to a supporting parent or between spouses.

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax
<b>imtutxc</b>	Tuition tax credit

---

## DESCRIPTION

The Tuition Tax Credit is calculated as a proportion (parameter FNTCR) of tuition fees (idtuin). The number used by the model for tuition fees (idtuin) correspond to the value and definition of the Tuition Deduction allowed in the base year.

## CROSS REFERENCE

Function	Description
txinet	(o) Compute net income
txcalc	(i) Calculate federal income tax

---

**imtxf** Federal income tax payable

---

## DESCRIPTION

This is calculated from Basic Federal Tax (imbft) by subtracting the Federal Tax Credits (imlabtxc, imfptc, and iditc). Computed federal surtaxes (imfsur) are then added to this amount.

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax
memo1	(i) Compute memo items for reporting

---

**imtxfc** Federal commodity taxes

---

## DESCRIPTION

This analysis variable contains the federal commodity taxes associated with household consumption, allocated to individuals. Household commodity taxes are allocated to the individuals in a household in proportion to their share of household income, as measured by imishri.

## CROSS REFERENCE

Function	Description
ctmod	(o) Compute commodity taxes for individuals and households
memo2	(i) Compute consumable income, etc.

**imtxp** Provincial income tax payable

---

## DESCRIPTION

This is calculated from Basic Provincial Tax (imbpt), reduced by non-refundable tax credits and then by applying any tax reductions or surtaxes (impsur). Refundable tax credits are considered as transfers:

## CROSS REFERENCE

Function	Description
txnfl	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txqcalc	(io) Calculate income tax (Quebec)
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia
memo1	(i) Compute memo items for reporting

**imtxpc** Provincial commodity taxes

---

## DESCRIPTION

This analysis variable contains the provincial commodity taxes associated with household consumption, allocated to individuals. Household commodity taxes are allocated to the

individuals in a household in proportion to their share of household income, as measured by imishri.

## CROSS REFERENCE

Function	Description
ctmod	(o) Compute commodity taxes for individuals and households
memo2	(i) Compute consumable income, etc.

**imtxttc** Federal textbook tax credit

---

## DESCRIPTION

To calculate the Textbook Tax Credit, the number of eligible full-time months (ideducfm) is multiplied by the parameter TEXTPMFT, the allowable textbook amount per full-time month and is added to the number of eligible part-time months (ideducpm) multiplied by the parameter TEXTPMPT, the allowable textbook amount per part time month. This variable reports the amount of Textbook Tax Credit available for this individual. The tax credit may be applied to reduce Basic Federal Tax or transferred to a parent or spouse. The model applies a cap on the amount of Education, Textbook and Tuition Tax Credit transferable. This maximum amount transferable is determined by parameter MAXET.

## CROSS REFERENCE

Function	Description
txitax	(o) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax

**imuccb** Universal Child Care Benefit amount

---

## DESCRIPTION

Total benefits received under the Universal Child Care Benefits program commencing in July 2006. The value of this benefit is added to total income of the lower net income spouse and will be taxed. The value of the benefit will be excluded from net income for federal income tested programs. This amount is included in imfran.

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits
famod	(o) Compute family allowance
txinet	(io) Compute net income
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqitax	(i) Compute taxable income and individual credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gist	(i) Compute Provincial GIS top-ups for elderly
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit
memo1	(i) Compute memo items for reporting
cceopt	(io) Multiple calls of tax/transfer calculator

**imuibr** UI benefit recovery

---

## DESCRIPTION

imuibr is used as a deduction in the calculation of Taxable Income and is a component of total taxes (imftax) for reporting purposes.

When UIEIOPT is set to 1, if net income exceeds a specified level (parameter UIBRA), a proportion (UIBRP) of UI Benefits must be repaid. The repayment amount is calculated by taking the proportion of either UI Benefits or the amount Net Income exceeds the base amount, whichever is lower.

When UIEIOPT is set to 2 and UIEIREPOPT is set to 1, the proportion of UI Benefits to be repaid (UIEIBRP) is based on the number of weeks of UI benefits in the past UIEIYRS years (ubeiwbp).

When UIEIOPT is set to 2 and UIEIREPOPT is set to 2, special benefits (sickness, maternity and parental) are exempt from repayment. The recovery of qualified benefits is equal to UIEIRPR times the lesser of the benefits and the amount by which net income (imicnet) exceeds UIBRANR.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits
txinet	(io) Compute net income
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
memo2	(i) Compute consumable income, etc.

**imuic** UIC contributions

---

## DESCRIPTION

This variable represents the modelled annual UI premiums payable. This is calculated based upon the reported number of weeks worked (idlyww) and earnings from employment (idiemp). The model makes the assumption that earnings are evenly distributed among the weeks worked. No contributions are made if the average weekly earnings are lower than the minimum insurable earnings (UIMINPCT \* UIERNMAX). The weekly contribution is a proportion (parameter UIPF) of earnings not exceeding the maximum level for insurable earnings (UIERNMAX). The annual contribution is the number of weeks worked times the weekly contribution.

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.

txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
memo1	(i) Compute memo items for reporting

---

**imuicrf**                      UI EI contribution refund

---

**DESCRIPTION**

This variable describes the amount of EI contribution, imuic, which a person with income less than UIEIREF would get refunded. It is excluded from the total value of the contributions, imuic.

Note that in order to get a refund, individuals need to apply for one. In the SPSD/M model, it is assumed that everyone who is entitled to a refund applies. This is probably overstating the case.

This variable is valid only if UIEIOPT is set to 2 (Dec 1995 reform implemented in 1997).

**CROSS REFERENCE**

Function	Description
txinet	(io) Compute net income

---

**imuictc**                      UIC contributions tax credit

---

**DESCRIPTION**

The UI Contribution Tax Credit (imuictc) is calculated as a proportion (parameter FNTCR) of UI contributions (imuic).

## CROSS REFERENCE

Function	Description
txinet	(o) Compute net income
txcalc	(i) Calculate federal income tax

**imuidpfg** UI claimants has dependents flag

---

## DESCRIPTION

This flag is set to one for UI claimants who have dependants and whose average UI insurable earnings are below a set proportion (UIENSRTCO) of the Maximum Weekly Insurable Earnings (UIERNMAX). The flag is calculated only when UIDEPOPT is set to 2.

This variable is valid only if UIEIOPT is set to one (Before Dec 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits

## LEVELS

0	No eligible dependents
1	Eligible dependents exist

**imuiydep** Number of dependents under 7 for family supplement (EI only)

---

## DESCRIPTION

When UIEIFSFLG is set to 1 and UIEIFSOPT is set to 2, this variable represents the number of children under the age of seven in the nuclear family.

This variable is valid only if UIEIOPT is set to 2 and UIEIFSOPT is set to 2.

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits
<b>imwitb</b>	Working Income Tax Benefit

---

## DESCRIPTION

This variable contains the value of 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.

Note that this amount does not include imwitbs, the Federal Refundable Working Income Tax Benefit for persons with disabilities.

This amount is added to other federal refundable credits (imfortc).

## CROSS REFERENCE

Function	Description
txcalc	(o) Calculate federal income tax

**imwitbs** Working Income Tax Benefit Supplement for Disabilities

---

## DESCRIPTION

This variable contains the value of the Federal Refundable Working Income Tax Benefit (WITB) Supplement for Persons with Disabilities. The program was implemented in 2007.

The WITB Supplement will provide a refundable tax credit equal to WITBSPIR of each dollar of earned income in excess of WITBSMINE to a maximum credit of WITBSAMT for single individuals (at least 19 years of age) who have less than 3 months of full time studies and who are eligible for the disability tax credit in the taxation year.

To target assistance to those with low income, the supplement will be reduced by WITBSRR of net family income in excess of WITBSSPO for single individuals and WITBSFPO for families, where net family income represents head/spouse net income less UCCB.

This amount is not included in imwitb, the Federal Refundable Working Income Tax Benefit.

This amount is added to other federal refundable credits (imfortc).

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax

**in** Individual data [array]

---

## DESCRIPTION

This is an array each element of which is a structure whose sub-structures hold all information, both database and modelled, on a single individual. It is not directly accessible to the 'black box' variable facilities, but is documented here for glass box users. The primary substructures of each element of the in array are named id (database variables) and im (modelled variables). The number of elements containing valid data within this array is given by the variable hhnin, which is the number of individuals contained in the current household.

**nf** Nuclear family data [array]

---

## DESCRIPTION

This is an array each element of which is a structure holding information on each nuclear family in the household. It is not directly accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. All of the variables beginning with the prefix nf are members of an element of this array. The number of elements containing valid data within this array is given by the variable hhnfnf, which is the number of nuclear families contained in the current household.

**nfageeld** Age of eldest in nuclear family

---

## DESCRIPTION

This class variable contains the age of the eldest person in the current nuclear family. The maximum age is 99.

## CROSS REFERENCE

Function	Description
gis	(i) Compute GIS/SPA for elderly

**nfin** First person in nuclear family [pointer]

---

## DESCRIPTION

This pointer variable is not accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. It is a C language pointer, which points to the in structure corresponding to the first person in the current nuclear family. Since persons in a nuclear family are arranged sequentially in memory, `nfin` is commonly used to initialize a working pointer used to process each person of a nuclear family in turn.

## CROSS REFERENCE

Function	Description
<code>ui</code>	(i) Compute UI benefits

**`nfinch`** First child in nuclear family [pointer]

---

## DESCRIPTION

This pointer variable is not accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. It is a C language pointer, which points to the in structure corresponding to the first child in the current nuclear family. Since the children in a nuclear family are arranged sequentially in memory, `nfin` is commonly used to initialize a working pointer used to process each child of a nuclear family in turn. Note that children in nuclear families, (unlike those in census families) are by definition under 18 years of age.

## CROSS REFERENCE

Function	Description
<code>ui</code>	(i) Compute UI benefits
<code>famod</code>	(i) Compute family allowance
<code>txnfld</code>	(i) Compute provincial taxes for Newfoundland
<code>txns</code>	(i) Compute provincial taxes for Nova Scotia
<code>txqcalc</code>	(i) Calculate income tax (Quebec)
<code>txctc</code>	(i) Compute child tax credit

## DESCRIPTION

This pointer variable is not accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. It is a C language pointer, which points to the in structure corresponding to the eldest person in the current nuclear family. The eldest person is used as a reference person for the nuclear family.

## CROSS REFERENCE

Function	Description
famod	(io) Compute family allowance
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqcalc	(i) Calculate income tax (Quebec)
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
txctc	(i) Compute child tax credit

## DESCRIPTION

This pointer variable is not accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. It is a C language pointer, which points to the in structure corresponding to the spouse of the eldest person in the nuclear family. If the eldest person has no spouse, this variable is NULL and should not be used. The variable nfspoflg can be used to determine if there is a spouse in the nuclear family.

## CROSS REFERENCE

Function	Description
famod	(io) Compute family allowance
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqcalc	(i) Calculate income tax (Quebec)
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
txctc	(i) Compute child tax credit

**nfnadult**      Number of adults in nuclear family

---

## DESCRIPTION

This class variable counts the number of persons aged 18 or over in the nuclear family.

**nfnearn**      Number of earners in nuclear family

---

## DESCRIPTION

This class variable counts the number of earners in the nuclear family. A person is considered an earner if he/she has employment or self-employment earnings equal or greater to the value specified in the EARNMIN parameter.

**nfneled**      Number of elderly in nuclear family

---

## DESCRIPTION

This class variable counts the number of persons aged 65 or over in the nuclear family.

**nfnkids**            Number of children in nuclear family

---

**DESCRIPTION**

This class variable counts the number of persons aged under 18 in the current nuclear family. Note that this number can include young unattached individuals or spouses.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
ui	(i) Compute UI benefits
famod	(i) Compute family allowance
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqcalc	(i) Calculate income tax (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
txctc	(i) Compute child tax credit

**nfnpers**            Number of persons in nuclear family

---

**DESCRIPTION**

This class variable counts the total number of persons in the nuclear family. It is often used in conjunction with the nfin pointer variable to process each person in the nuclear family in turn.

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits
txns	(i) Compute provincial taxes for Nova Scotia

**nfsexeld** Sex of eldest in nuclear family

---

## DESCRIPTION

This class variable gives the sex of the eldest person in the nuclear family. The eldest person is used as reference person in the nuclear family.

## LEVELS

0	Male
1	Female

**nfspoflg** Nuclear family contains married couple

---

## DESCRIPTION

This class variable indicates whether the nuclear family contains a married couple. If true, the pointer variable nfinspo will point to the in structure containing data on the spouse of the eldest person (the reference person) in the nuclear family.

## CROSS REFERENCE

Function	Description
famod	(i) Compute family allowance

txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqcalc	(i) Calculate income tax (Quebec)
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
txctc	(i) Compute child tax credit

## LEVELS

0	No spouse present
1	Spouse present

**nftype** Nuclear family type

---

## DESCRIPTION

This class variable gives a general purpose way of classifying family units based on the number of adults, kids and elderly in the unit. Note that in the scheme given below, the presence of kids takes precedence over the presence of elderly for families with both kids and elderly. Kids are persons aged under 18, Adults are persons aged 18 or over (including elderly), and elderly are persons aged 65 or over.

## LEVELS

0	With Kids, 1 Adult
1	With Kids, 2+ Adult
2	With Elderly, 1 Adult
3	With Elderly, 2+ Adult
4	Other, 1 Adult
5	Other, 2+ Adult

**persons** Person count

---

## DESCRIPTION

This variable is not a variable like other variables, it is a keyword that can only be used in table expressions. It allows analysts to construct tabulation expressions using the (weighted) number of persons, independent of the unit of analysis of the table itself. For example if the unit of analysis of a table was the Census family (i.e. the table specification started with CF:), the table expression persons / units would represent the average size of Census families.

**scfrecs**            SLID records

---

## DESCRIPTION

This variable gives an unduplicated count of the number of SLID demographic/income records represented by the current household. The variable which contains this characteristic is *hdnscf*.

**spsdrecs**            SPSD records

---

## DESCRIPTION

This variable gives a count of the number of SPSD records represented by the current household. It has been derived in such a way that it behaves as if unweighted in the tables and is set equal to 1. However, the actual value can be observed in the text output facility (if the appropriate level of precision is requested). The variable which contains this characteristic is *hdnspsd*.

**ub**                    UI benefit structure

---

## DESCRIPTION

The structure identified by the letters 'uc' holds SPSD variables pertaining to a UI claim. See descriptions of ub1 and ub2 These variables are read directly from the SPSD database. It is not directly accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users.

**ub1**                    UI claim #1 results [struct]

---

## DESCRIPTION

This structure is not directly accessible to the 'black box' user but is documented here for completeness. It is a sub-structure of the im structure, and contains modelled information on the first of up to two UI claims pertaining to a given individual. All variables with the prefix ub1 are members of this structure.

**ub2** UI claim #2 results [struct]

---

## DESCRIPTION

This structure is not directly accessible to the 'black box' user but is documented here for completeness. It is a sub-structure of the im structure, and contains modelled information on the second of up to two UI claims pertaining to a given individual. All variables with the prefix ub2 are members of this structure.

**ubcalfs** Family supplement paid in calendar year

---

## DESCRIPTION

Modeled family supplement paid within the calendar year. The family supplement is only activated when UIEIOPT is set to 2, and UIEIFSFLG is set to 1. The family supplement is included as part of ubcalpd. The supplement is given to EI recipients whose families received federal child tax benefits (imfcben ) during the year.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits
<b>ubcalpd</b>	Benefits paid in calendar year

---

## DESCRIPTION

Modeled benefits paid (\$) over the weeks of claim activity in the calendar year. Calculated from benefit rate parameters of the current model, and the weeks of modeled claim activity that fall within the calendar year.

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits
txinet	(i) Compute net income

**ubcalwk** Weeks on claim in calendar year

---

## DESCRIPTION

Modeled paid weeks on claim within the calendar year, which may include, for example, the final part of a first claim or the initial part of a second. Calculated as the difference between the first and last (windowed) claim week pointers (ubp1c and ubp4c).

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**ubclmfs** Family supplement paid on claim

---

## DESCRIPTION

Modeled family supplement paid during a claim. The family supplement is only activated when UIEIOPT is set to 2, and UIEIFSFLG is set to 1. The family supplement is included as

part of ubclmpd. The supplement is given to EI recipients whose families received federal child tax benefits (imfcben ) during the year.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**ubclmpd** Benefits paid on claim

---

## DESCRIPTION

Modeled benefits paid (\$) in all weeks of claim activity. Calculated from benefit rate parameters of the current model, and the weeks of modeled claim activity.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**ubclmwk** Weeks on claim

---

## DESCRIPTION

Modeled paid weeks on claim, which may include, for example, the final part of a first claim or the initial part of a second. Calculated as the difference between the first and last claim week pointers (ubp1 and ubp6).

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits

**ubeiwbp** Weeks of past EI benefits

---

## DESCRIPTION

This variable describes the total number of weeks of EI received in the past UIEIYRS years. It is derived using ucy1 to ucy5.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits
txinet	(i) Compute net income

**ubern** Modelled insurable weekly earnings

---

## DESCRIPTION

Weekly insurable earnings derived by applying a ceiling (UIERNMAX) to the grown average weekly insurable earnings (ucern).

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**ubp1**                      Week # of first payment

---

## DESCRIPTION

ubp1 is a number identifying the week of the first payment to a modeled claim (i.e., usually the second week following establishment of a claim under the current program). Week of January 1 = 0.

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits

**ubp1c**                      Week # of first payment (windowed)

---

## DESCRIPTION

ubp1c is a number identifying the week of the first payment to a modeled claim within the calendar year. Week of January 1 = 0.

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits

**ubp2**                      Week # of start of second phase

---

## DESCRIPTION

ubp2 is a number identifying the week of the first payment within the second phase of a modeled claim. ubp2 is always greater than or equal to ubp1 (equality indicates zero weeks of first phase payments). Week of January 1 = 0.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

<b>ubp2c</b>	Week # of start of second phase (windowed)
--------------	--

---

## DESCRIPTION

ubp2c is a number identifying the week of the first payment within the second phase of a modeled claim within the calendar year. ubp2c is always greater than or equal to ubp1c (equality indicates zero weeks of first phase payments or that first phase payments were in the previous calendar year). Week of January 1 = 0.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

<b>ubp3</b>	Week # of start of third phase
-------------	--------------------------------

---

## DESCRIPTION

ubp3 is a number identifying the week of the first payment within the third phase of a modeled claim. ubp3 is always greater than or equal to ubp2 (equality indicates zero weeks

of second phase payments or that second phase payments were in the previous or subsequent calendar years). Week of January 1 = 0.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

<b>ubp3c</b>	Week # of start of third phase (windowed)
--------------	---

---

## DESCRIPTION

ubp3c is a number identifying the week of the first payment within the third phase of a modeled claim within the calendar year. ubp3c is always greater than or equal to ubp2c (equality indicates zero weeks of second phase payments or that second phase payments were in the previous or subsequent calendar years). Week of January 1 = 0.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

<b>ubp4</b>	Week # of last payment
-------------	------------------------

---

## DESCRIPTION

ubp4 is a number identifying the week after the termination of a modeled claim. ubp4 is always greater than or equal to ubp3 (equality indicates zero weeks of third phase payments). ubp4 may equal ubp1 indicating that the modeled claim was disentitled. Week of January 1 = 0.

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits

**ubp4c** Week # of last payment (windowed)

---

## DESCRIPTION

ubp4c is a number identifying the week after the last payment to a modeled claim within the calendar year. ubp4c is always greater than or equal to ubp3c (equality indicates zero weeks of third phase payments or that second phase payments were in the previous or subsequent calendar years). ubp4c may equal ubp1c indicating that the modeled claim was disentitled or that the reduction in entitlement was sufficient to imply claim activity only in the previous calendar year. Week of January 1 = 0.

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits

**ubp5** Week # of last other type of ui/ei payment

---

## DESCRIPTION

ubp5 is a number identifying the week of the last other benefit payments to a modeled claim. Other types of benefits will include everything not included in regular, sickness, maternity, parental, 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.

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits

**ubp5c** Week # of last other type of ui/ei payment (windowed)

---

## DESCRIPTION

ubp5c is a number identifying the week of the last other benefit type payment to a modeled claim within the calendar year. Other types of benefits will include everything not included in regular, sickness, maternity, parental, 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.

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits

**ubp6** Week # of last training payment

---

## DESCRIPTION

ubp6 is a number identifying the week of the last training payment to a modeled claim.

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits

<b>ubp6c</b>	Week # of last training payment (windowed)
--------------	--

---

## DESCRIPTION

ubp6c is a number identifying the week of the last training payment to a modeled claim within the calendar year.

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits

<b>uc</b>	UI claim structure
-----------	--------------------

---

## DESCRIPTION

The structure identified by the letters 'uc' holds SPSD variables pertaining to a UI claim. See descriptions of uc1 and uc2. These variables are read directly from the SPSD database. It is not directly accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users.

<b>uc1</b>	UI claim #1 data [struct]
------------	---------------------------

---

## DESCRIPTION

This structure is not directly accessible to the 'black box' user but is documented here for completeness. It is a sub-structure of the id structure, and contains database information on

the first of up to two UI claims pertaining to a given individual. All variables with the prefix uc1 are members of this structure. The member ucstat of uc1 (denoted uc1stat) indicates if the structure contains claim data or not.

**uc2** UI claim #2 data [struct]

---

## DESCRIPTION

This structure is not directly accessible to the 'black box' user but is documented here for completeness. It is a sub-structure of the id structure, and contains database information on the second of up to two UI claims pertaining to a given individual. All variables with the prefix uc2 are members of this structure. The member ucstat of uc2 (denoted uc2stat) indicates if the structure contains claim data or not.

**ucbtyp** Claim type

---

## DESCRIPTION

Benefit type at the time the claim was established.

When using this variable for classification purposes in the model, it is important to note that there are some subtleties regarding claim type. For example, people who received weeks of maternity benefits may also receive parental benefits (according to ucgotpa). Since it is only one claim which began with the type maternity, all the dollars will be assigned to ucbtyp = maternity. People may also receive training benefits in addition to other types of benefit.

When UIEIMTYPFLG is turned on, the claim type modelled is the claim type used in ucmtyp, which is the type of claim representing the most weeks in the claim as opposed to the type of claim which was first established.

In the model, when a person is known to have received regular benefits in addition to sickness, maternity, or parental benefits (uctpcng), then a regular claim is modelled. This is true even when UIEIMTYPFLG is turned on.

Training benefits include various training benefits both under the UI and EI system.

Other types of benefits will include everything not included in regular, sickness, maternity, parental, 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.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income

## LEVELS

0	No Benefits
1	Regular
2	Sickness
3	Maternity
4	Parental
5	Fishing
6	Training
7	Other Types

**ucdivwk** Minimum divisor weeks

---

## DESCRIPTION

This variable represents the maximum of the weeks worked in the past 26 weeks and the minimum divisor of the base year. It is used to model the minimum divisor rule. When UIEIDIVFLG is turned on, the EI minimum divisor rule is applied. This means that weekly earnings ubern 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 since ucdivwk has been imputed in such a way that it is already the maximum of the weeks worked in the past 26 weeks and the minimum divisor of the base year, 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
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

**uceff** Effective weekly rate

---

## DESCRIPTION

Ratio of total claim benefits to claim weeks observed in administrative data. This benefit rate incorporates special program payments (e.g., job creation) and is adjusted for reduced payment levels (e.g., due to earnings reported while on claim). It does not include training benefits or other types of benefits.

When UIEFFFLAG is turned on, uceff is used to calculate the benefit rate for regular, sickness, maternity, parental and fishing benefits. Otherwise, the benefit rate is modelled.

uceff is grown from the observed base year value by preserving its base year ratio to ucern.

Source:

EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(io) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

**ucern** Insurable weekly earnings

---

## DESCRIPTION

Insurable earnings are accumulated prior to the establishment of an EI claim. The length of time will depend on the year of the program. In order to be able to model all years, the weekly average is imputed onto the database.

ucern is grown from the observed base year value using employment income growth rates by industry GFIEMP, together with the parameters UIBASEYRMAX and UITARGYRMAX. If the base year value of ucern equals or exceeds UIBASEYRMAX, ucern is set to UITARGYRMAX. Otherwise ucern is grown using the appropriate rate taken from GFIEMP, but is in any case not allowed to exceed the value UITARGYRMAX.

Source:

EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(io) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

**ucexhas** Exhaustee flag

---

## DESCRIPTION

This flag indicates that the individual completely exhausted their entitled weeks of UI benefits in the claim.

Source:

EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)

## LEVELS

0	Not a UI exhaustee
1	UI exhaustee

**ucgotpa** Received parental benefits

---

## DESCRIPTION

This flag is set to 1 if a person received paternity benefits and 0 otherwise. When the flag is set to one, claimants of type maternity (ucbtyp = 3) have their maximum weeks of benefits equal to UIMAXMATWKS plus UIMAXPARWKS.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

## LEVELS

0	No parental benefits
1	Received parental benefits

**uchrwk** Hours worked prior to claim

---

## DESCRIPTION

The number of insured hours worked in the 52 weeks prior to the establishment of a claim.

Source:

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

**ucmtyp** Main Claim type (majority of weeks)

---

## DESCRIPTION

Claims may cover more than one type of benefit. The variable ucctyp is the type of claim which was first claimed. The variable ucmtyp is the type of claim for which the most weeks were claimed.

Training benefits include various training benefits both under the UI and EI system.

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.

When UIEIMTYPFLG is turned on, instead of calculating the benefit eligibility and amount using the original claim type (ucctyp), 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 (uctpncg), a regular claim is modelled.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

## LEVELS

0	No Benefits
1	Regular
2	Sickness
3	Maternity
4	Parental
5	Fishing
6	Training
7	Other Types

**ucnere**                      New entrant re-entrant flag

---

## DESCRIPTION

This flag indicates whether a person is a new entrant or re-entrant. When UIEINEREF LG is turned on, the number of hours needed for new entrants and re-entrants to qualify for EI is UINEREHRMIN.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

## LEVELS

0	Not new entrant or re-entrant
1	New entrant or re-entrant

**ucothbr**                      Other benefits weekly rate

---

## DESCRIPTION

This variable gives the weekly payment rate which, if applied to the number of weeks of other benefits (ucothwk), would produce the payment made to the individual for other benefits. Other benefit types include all benefit types not included in the following list: 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.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

**ucothwk** Weeks of other benefits

---

## DESCRIPTION

This variable gives the number of weeks spent in other types of benefits during the claim. Other benefit types include all benefit types not included in the following list: 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.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)

ui (i) Compute UI benefits

**ucrpeat** Repeat claim flag

---

## DESCRIPTION

Flag taking values 1 or 0 indicating whether a given claim was a repeat claim or not. A repeat claim is one which was preceded by a previous claim within 52 weeks of the current claim's establishment.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)

## LEVELS

0	Non Repeater
1	Repeater

**ucstart** Week claim established

---

## DESCRIPTION

Identification number for the week in which a UI claim was established. The week of Jan. 1 is coded 0.

This variable has been randomly adjusted (within narrow limits) as part of the SPSD database creation process.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

**ucstat** Claim status flag

---

## DESCRIPTION

This flag is used to indicate if the data in the uc structure contains claim data or not. All individuals in the household contain two uc structures (to hold information on up to two UI claims), and the ucstat variable indicates which structures actually contain data.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
cceopt	(i) Multiple calls of tax/transfer calculator

## LEVELS

0	Claim inactive
1	Claim active

**uctpeng** Also received regular benefits

---

## DESCRIPTION

Flag indicating that a person received regular benefits in addition to at least one other type of benefits over the course of a UI claim. Most frequently the change is from sickness or maternity benefits to regular benefits.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

## LEVELS

0	Type unchanged
1	Type changed

**uctnrbr** Training benefit weekly rate

---

## DESCRIPTION

This variable gives the weekly payment rate which, if applied to the number of weeks of training benefits (uctnrwk), would produce the payment made to the individual for training.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

**uctrnwk** Weeks of training benefits

---

## DESCRIPTION

This variable gives the number of weeks spent in training during the claim. Note that a claim may have both training and non-training benefits.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

**ucuer** Local unemployment rate (x10)

---

## DESCRIPTION

This variable contains the local unemployment rate applicable in the week of claim initiation. This variable may be inconsistent with the province and urbanisation of the individual, since these data come from different data sources.

The variable is created by always scaling the database value found in ucuro by the ratio of the target year unemployment rate by province (PURC) to the Base year unemployment rate (PURB). This is the means by which the SPSM allows for changing local unemployment rates.

Source:

EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

---

<b>ucuerdo</b>	Local unemployment rate (x10)-original value
----------------	--

## DESCRIPTION

This variable contains the original local unemployment rate applicable in the week of claim initiation. This variable may be inconsistent with the province and urbanisation of the individual, since these data come from different data sources.

This variable is present in order to permit the correct functioning of the database build facilities. It is not used in any of the tax/transfer algorithms.

See Also: ucuer

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)

---

<b>ucweeks</b>	Weeks of benefits
----------------	-------------------

## DESCRIPTION

Weeks of benefits paid on a given claim.

Source:

Variable Guide  
Version 15.0

EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

**ucwork** Weeks of work prior to claim

---

## DESCRIPTION

The number of weeks of insured employment in the 52 weeks prior to the establishment of a claim.

This variable is only used under the UI system, when UIEIOPT is equal to 1. The variable was no longer available on the EIC administrative data starting with the implementation of the Employment Insurance System. The variable was therefore derived in the following way:

It is the minimum of 52 weeks, and the maximum of the minimum divisor weeks (ucdivwk) and the hours worked in the previous year (uchrwk) divided by an imputed hours worked per week which was imputed using the Survey of Labour and Income Dynamics.

Source:

Derived from the Survey of Labour and Income Dynamics and EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

**ucy1** Weeks on UI in first year before claim

---

## DESCRIPTION

The number of weeks of EI receipt received in the first year prior to a claim.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

---

**ucy2** Weeks on UI in second year prior to claim

---

## DESCRIPTION

The number of weeks of EI receipt received in the second year prior to a claim.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

---

**ucy3** Weeks on UI in third year prior to claim

---

## DESCRIPTION

The number of weeks of EI receipt received in the third year prior to a claim.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

**ucy4** Weeks on UI in fourth year prior to claim

---

## DESCRIPTION

The number of weeks of EI receipt received in the fourth year prior to a claim.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

**ucy5** Weeks on UI in fifth year prior to claim

---

## DESCRIPTION

The number of weeks of EI receipt received in the fifth year prior to a claim.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

**units**                      Unit count

---

## DESCRIPTION

This variable is not a variable like other variables, it is a keyword that can only be used in table expressions. It allows analysts to construct tabulation expressions using the (weighted) number of the various possible units of analysis (individuals, families, households). The units symbol will tabulate counts of the unit of analysis specified at the beginning of the table specification (IN:, NF:, CF:, EF:, or HH:). For example if the table specification started with CF:, the table is based on census families. Thus the units keyword would represent the weighted count of census families.

**uv**                              user variables [struct]

---

## DESCRIPTION

This structure is a sub-structure of the im structure, and is designed to allow the 'glass box' user to add new modelled variables. The method by which such new variables are added, defined, and used is described in the *Programmer's Guide*.

**uvdummy**                      dummy variable

---

## DESCRIPTION

This member of the uv user-defined variable structure is present because the C language does not allow empty structures.



