

# *SPSD/M*

## Release 19.0 Update

This guide is designed to provide SPSPD/M users with new information relating to the release of Version 19.0 algorithms and software.



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## WARNING

This software is complex. It is designed to be easy to use. However, the institutions and programs it models are themselves complex. **It is thus possible to make subtle mistakes that may result in significant estimation errors.** To make the best use of the SPSD/M, please read the available documentation. Then if you have any problems or you are unsure of the simulation approach or results, please phone us at (613) 951-3774.

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## Overview

This document outlines the modifications that the SPSPD/M has undergone subsequent to the version 18.1 release. This current release is called version 19.0 and users will note that the chapter headings in this Addendum correspond to guides in the manuals.

This version of the SPSPD/M is fully compatible with Windows XP/2000. Microsoft Vista and Windows 7 users will be able to use the SPSPD/M once they download a file from the Microsoft website which will allow them to view the help system. See <http://go.microsoft.com/fwlink/?LinkID=82148>. Users of older operating systems should contact Statistics Canada at (613) 951-3774 to find out if an unsupported version can be used with their operating system.

Users experiencing difficulties updating their black-box or glass-box applications to version 19.0 should contact Statistics Canada at (613) 951-3774.

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

### **RELATIONSHIP TO EXISTING DOCUMENTATION**

This Addendum is a guide to the changes in SPSPD/M software between 18.1 and 19.0. This Addendum is intended to be used in conjunction with the other SPSPD/M Guides included as part of the 19.0 release. The information in this Addendum supersedes the information in the documentation released with version 18.1.

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

### **SUMMARY OF MAJOR CHANGES**

#### **DATABASE and GROWTH**

The most recent economic growth projections from the Parliamentary Budget Office are incorporated.

The database is now based on the 2007 Survey of Labour and Income Dynamics (SLID).

#### **TAX/TRANSFER ALGORITHMS AND PARAMETERS**

Changes resulting from the 2011-12 budgets have been incorporated.

#### **CHANGES TO BUILT-IN TABLES**

The built-in tables have been updated to include new line items and exclude line items that are no longer modeled.

Built-in tables 4 and 4A have been replaced by tables representing the base results by province.

## **LEGISLATIVE CHANGES MODELED**

The changes in tax transfer legislation that have been incorporated into the SPSD/M 19.0 are detailed in this section.

### **Federal Changes**

The additional top-up to GIS benefits, as announced in the 2011 Federal Budget, has been implemented.

The new Family Caregiver Tax Credit has been implemented.

### **Provincial Changes**

#### **Newfoundland and Labrador**

The non-refundable tax credit for child care expenses, as announced in the Newfoundland and Labrador 2011-12 budget, has been implemented. This provides parents with an additional provincial credit based on their federal child care expense deduction.

The income thresholds of the Newfoundland and Labrador Child Benefit have been harmonized with the National Child Benefit Supplement, as announced in the 2011-12 provincial budget.

#### **Prince Edward Island**

The clawback of the National Child Benefit Supplement was eliminated..

#### **Nova Scotia**

The provincial tax refund for GIS recipients in Nova Scotia has been implemented.

Parameter updates were implemented as per budget announcements.

#### **New Brunswick**

Parameter updates were implemented as per budget announcements.

#### **Quebec**

The tax credit for experienced workers, as announced in the Quebec 2011-12 budget, has been implemented.

#### **Ontario**

The Ontario Clean Energy Benefit has been implemented.

## **Manitoba**

The non-refundable tax credits relating to the basic personal amount, spousal and eligible dependent amounts have been updated based on the Manitoba 2011 budget. Also tax credit amounts for the education property tax credit have been updated, as per budget announcements.

## **Saskatchewan**

The non-refundable tax credits relating to the basic personal amount, spousal and eligible dependents amounts have been updated based on the Saskatchewan 2011 budget. Also dividend tax credit rates have been updated, as per budget announcements.

## **British Columbia**

In 2013, the HST is replaced by the retail sales tax. The tax credits related to the HST are also replaced by the previous sales tax credits.

## **COMTAX**

## **Newfoundland and Labrador**

The introduction of a tax rebate equal to the eight per cent provincial portion of HST on residential electricity and heating.

## **Prince Edward Island**

The increase in tobacco taxes where a carton of 200 cigarettes will rise by \$5.90 and the tax on 200 grams of fine cut tobacco will rise by \$6.58

There was an increase in liquor mark-ups starting in 2011.

## **New Brunswick**

The increase in tobacco taxes where cigarettes will increase by 5.25 cents per cigarette to 17 cents per cigarette, with similar increases on other tobacco products.

The increase in fuel taxes by 2.9 cents/litre on gasoline and by 2.3 cents/litre on diesel fuel.

There was an increase in liquor mark-ups starting in 2011.

## **Quebec**

The increase in tobacco taxes by another 0.3 cents, from 10.6 cents to 10.9 cents due to the increase in the QST.

## **Manitoba**

There was an increase in the tobacco tax rate per cigarette from 20.5¢ to 22.5¢; the rate on fine-cut tobacco from 19.5¢ to 21.5¢ per gram; and the rate on raw leaf tobacco from 18¢ to 20¢ per gram.

## **Alberta**

There was an elimination of the Tax Exempt Fuel Use (TEFU) rebate for licensed vehicles, including Prescribed Rebate Off-road Percentages (PROP).

## **British Columbia**

In 2013, the HST is replaced by the retail sales tax.

## **How to Run the SPSM guide**

Please see the Visual SPSM Release Notes found under the Help menu for information on enhancements that have been made and problems that may be encountered in the current version of the Visual SPSM interface.

## **User's guide**

The built-in tables have been updated to include new line items and exclude line items that are no longer modeled. Built-in tables 4 and 4A have been replaced. As of this release, Table 4 now represents the base results by province and Table 4A contains the underlying count of non-zero observations for each cell of the base results in table 4.

## **Tool User's guide**

There were no changes in this release.

## **Programmer's Guide**

The version of C++ which is needed to create a glass box executable is Visual Studio.net 2008. Users can compile glass box executables using the Express, Pro or Developer's version of Visual Studio.net 2008.

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

## **Commodity Tax User's Guide**

There were no changes in this release.

## **Algorithm Guide**

The following section titled "Overview of algorithm changes" provides a list of the major changes organized by level of government and tax/transfer program. The

following sections present the changes organized by the C++ language functions which were required to implement the programs. (A change in tax/transfer legislation may require changes to multiple functions.)

## **OVERVIEW OF ALGORITHM CHANGES**

### **Federal**

Parameters were added to allow users to turn on/off certain federal non-refundable tax credits, namely tax credits pertaining to tuition fees, CPP contributions, and EI premiums.

The additional top-up to GIS benefits, as announced in the 2011 Federal Budget, has been implemented.

The new Family Caregiver Tax Credit has been implemented.

The Federal Fitness Tax Credit has been implemented.

### **Provincial**

Parameters were added to allow users to turn on/off certain provincial non-refundable tax credits, namely tax credits pertaining to tuition fees, CPP contributions, EI premiums and interest on student loans.

The non-refundable tax credit for child care expenses, as announced in the Newfoundland and Labrador 2011-12 budget, has been implemented.

The provincial tax refund for GIS recipients in Nova Scotia has been implemented.

The tax credit for experienced workers, as announced in the Quebec 2011-12 budget, has been implemented.

The Ontario Clean Energy Benefit has been implemented.

The Manitoba Fitness tax credit has been implemented.

The Nova Scotia Sports and Recreation tax credit has been implemented.

## **CHANGES BY FUNCTION**

### **cceopt      Multiple calls of tax/transfer calculator**

A bug was fixed in the calculation of pension income splitting for Quebec taxes.

### **ctmod      Compute commodity taxes**

A bug was fixed in the shared income concept. The income variable imishri is now equal to disposable income (excluding capital gains), plus other money receipts, negative savings, proceeds from the sale of assets and negative account balancing.



Instead of disposable income plus RRSP withdrawals, plus other money receipts, negative savings, proceeds from the sale of assets and negative account balancing.

The calculation of the Ontario Clean Energy Benefit has been added to the ctmmod algorithm because the benefit requires the calculation of commodity taxes. Once commodity taxes are available the benefit is calculated by multiplying the rebate rate by each household's total spending on electricity (including taxes).

### **gis**      **Compute GIS/SPA for elderly**

The GIS Top-up for GIS and SPA recipients as announced in the 2011 Federal Budget has been implemented. The value of the top-up is saved in imigistop and has been added to either imigis or imispa as appropriate. See GISTOPFLG for details of the program.

### **memo1**      **Compute memo items for reporting**

New variables were created for the updated default tables.

The variable imfoth (Federal Other Government Income) was removed and its contents are now included in imfothr (Federal Other Transfer Income and Refundable Credits).

The Nova Scotia tax refund for seniors with GIS benefits (imvsrtxrf) has been added to importxc (provincial other refundable tax credits).

### **memo2**      **Compute consumable income, etc.**

Added the Ontario Clean Energy Benefit (imooceb) to provincial transfers (imptran), provincial other transfers (impotran), transfer income (immtran) and total income (immtot).

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

If the CTFLAG parameter is set to 0 (thereby specifying that commodity taxes will not be calculated) and the OOCEBFLG parameter is set to 1 (indicating that the Ontario clean energy benefit will be calculated) then a warning will result informing the user that the Ontario clean energy benefit cannot be calculated without commodity expenditures and taxes.

### **txalta**      **Compute provincial taxes for Alberta**

Parameters were added to allow users to turn on/off certain provincial non-refundable tax credits, namely tax credits pertaining to tuition fees (ATUITFLG), CPP contributions (ACPPCTXC), EI premiums (AEICTXC) and interest on student loans (AINTSLFLG).

### **txbc**      **Compute provincial taxes for British Columbia**

The variable `imcstc` was created for the British Columbia Sales Tax Credit.

Parameters were added to allow users to turn on/off certain provincial non-refundable tax credits, namely tax credits pertaining to tuition fees (`CTUITFLG`), CPP contributions (`CCPPCTXC`), EI premiums (`CEICTXC`) and interest on student loans (`CINTSLFLG`).

#### **`txcalc` Calculate federal income tax**

The Family Caregiver Tax Credit has been implemented to provide an enhanced dependency-related tax credit for those claiming the caregiver tax credit (when `CGTCOPT` is set to 3). See `FAMCGTCFLG` for detailed information about this credit.

The Federal Fitness Tax Credit has been implemented.

#### **`txccea` Compute child care expense allowance**

The income test in the child care expense allowance was changed to `imictot` from `imitot`.

#### **`txhstr` Compute family-related deductions or credits**

The Family Caregiver Tax Credit has been implemented to provide an enhanced dependency-related tax credit for those claiming the married, the equivalent to married (eligible dependent) or the child tax credit for an individual who may be infirm. See `FAMCGTCFLG` for detailed information about this credit.

#### **`txinet` Compute net income**

The calculations of `imuictc` (tax credit on EI premiums) and `imtutxc` (tuition tax credit) were moved to the `txitax` algorithm.

New database variables for dividend income (now separate for eligible and other than eligible dividends) have been implemented.

A new parameters was added to allow users to turn on/off the tax credit for CPP contributions (`F CPPCTXC`),

#### **`txitax` Compute taxable income and individual credits**

The Family Caregiver Tax Credit has been implemented to provide an enhanced dependency-related tax credit for those claiming the infirm dependent tax credit or the caregiver tax credit (when `CGTCOPT` is set to 1 or 2). See `FAMCGTCFLG` for detailed information about this credit.

The calculations of `imuictc` (tax credit on EI premiums) and `imtutxc` (tuition tax credit) were moved to this algorithm from the `txinet` algorithm.

Parameters were added to allow users to turn on/off tax credit for tuition fees (FTUITFLG) and the tax credit on EI premiums (FEICTXC)

#### **txman      Compute provincial taxes for Manitoba**

The variable immcoltc was created for the Manitoba Cost of Living Tax Credit.

The Manitoba Fitness tax credit has been implemented.

Parameters were added to allow users to turn on/off certain provincial non-refundable tax credits, namely tax credits pertaining to tuition fees (MTUITFLG), CPP contributions (MCPPCTXC), EI premiums (MEICTXC) and interest on student loans (MINTSLFLG).

#### **txnb      Compute provincial taxes for New Brunswick**

Parameters were added to allow users to turn on/off certain provincial non-refundable tax credits, namely tax credits pertaining to tuition fees (BTUITFLG), CPP contributions (BCPPCTXC), EI premiums (BEICTXC) and interest on student loans (BINTSLFLG).

#### **txnfld      Compute provincial taxes for Newfoundland and Labrador**

The variable inmstc was created for the Newfoundland and Labrador Sales Tax Credit.

The Newfoundland child care expense tax credit has been implemented.

Parameters were added to allow users to turn on/off certain provincial non-refundable tax credits, namely tax credits pertaining to tuition fees (NTUITFLG), CPP contributions (NCPPCTXC), EI premiums (NEICTXC) and interest on student loans (NINTSLFLG).

#### **txns      Compute provincial taxes for Nova Scotia**

The Nova Scotia Sports and Recreation tax credit has been implemented.

The Nova Scotia provincial tax refund for seniors with GIS income has been implemented.

Parameters were added to allow users to turn on/off certain provincial non-refundable tax credits, namely tax credits pertaining to tuition fees (VTUITFLG), CPP contributions (VCPPCTXC), EI premiums (VEICTXC) and interest on student loans (VINTSLFLG).

#### **txont      Compute provincial taxes for Ontario**

Parameters were added to allow users to turn on/off certain provincial non-

refundable tax credits, namely tax credits pertaining to tuition fees (OTUITFLG), CPP contributions (OCPPTXC), EI premiums (OEICTXC) and interest on student loans (OINTSLFLG).

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

Parameters were added to allow users to turn on/off certain provincial non-refundable tax credits, namely tax credits pertaining to tuition fees (PTUITFLG), CPP contributions (PCPPCTXC), EI premiums (PEICTXC) and interest on student loans (PINTSLFLG).

#### **txqcalc    Calculate income tax (Quebec)**

The Quebec tax credit for experienced workers has been implemented.

#### **txqinet    Compute net income (Quebec)**

New database variables for dividend income (now separate for eligible and other than eligible dividends) have been implemented.

#### **txsask    Compute provincial taxes for Saskatchewan**

Parameters were added to allow users to turn on/off certain provincial non-refundable tax credits, namely tax credits pertaining to tuition fees (STUITFLG), CPP contributions (SCPPCTXC), EI premiums (SEICTXC) and interest on student loans (SINTSLFLG).

### Parameter Guide

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

#### **CONTROL PARAMETERS**

There were no parameters added, modified or deleted since the last release.

#### **ADJUSTMENT PARAMETERS**

There were no parameters modified or deleted since the last release.

#### **New Parameters**

##### **GFFITEXP: Growth Factor: Fitness Expenses for Children**

The database value of the children's fitness amount (idfitexp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

##### **GFIDIVE: Growth Factor: Eligible Dividend income (actual)**

During database adjustment, the database value for actual eligible dividends (ididive) is always multiplied by this value.

**GFIDIVIE: Growth Factor: Other than Eligible Dividend income (actual)**

During database adjustment, the database value for actual other than eligible dividends (ididivie) is always multiplied by this value.

**GFSPRECPR: Growth Factor: Children's Sport and Recreation Expenses (prov)**

The database value of the sport and recreation expenses for children (idsprecpr) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**TAX/TRANSFER PARAMETERS**

There were no parameters modified since the last release.

**New Parameters**

**ACPPCTXC: Alberta CPP contribution tax credit activation flag**

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

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

**AEICTXC: Alberta EI premium tax credit activation flag**

The calculation of the Alberta EI premium tax credit (impuictc) is activated by this flag.

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

**AINSLFLG: Alberta Interest on Student Loans tax credit activation flag**

The calculation of the Alberta interest on student loans tax credit (impintsl) is activated by this flag.

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

**ATUITFLG: Alberta Tuition tax credit activation flag**

The calculation of the Alberta tuition tax credit (imptutxc) is activated by this flag.

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

**BCPPCTXC: N.B. CPP contribution tax credit activation flag**

The calculation of the New Brunswick CPP/QPP contributions tax credit (impcpptc) is activated by this flag.

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

**BEICTXC: N.B. EI premium tax credit activation flag**

The calculation of the New Brunswick EI premium tax credit (impuictc) is activated by this flag.

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

**BINTSLFLG: N.B. Interest on Student Loans tax credit activation flag**

The calculation of the New Brunswick interest on student loans tax credit (impintsl) is activated by this flag.

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

**BTUITFLG: N.B. Tuition tax credit activation flag**

The calculation of the New Brunswick tuition tax credit (imptutxc) is activated by this flag.

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

**CCPPCTXC: B.C. CPP contribution tax credit activation flag**

The calculation of the British Columbia CPP/QPP contributions tax credit (impcpptc) is activated by this flag.

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

**CEICTXC: B.C. EI premium tax credit activation flag**

The calculation of the British Columbia EI premium tax credit (impuictc) is activated by this flag.

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

**CINTSLFLG: B.C. Interest on Student Loans tax credit activation flag**

The calculation of the British Columbia interest on student loans tax credit (impintsl) is activated by this flag.

This non-refundable tax credit is only calculated when the provincial tax on taxable

income is calculated (CTXFLG = 1).

**CTUITFLG: B.C. Tuition tax credit activation flag**

The calculation of the British Columbia tuition tax credit (imptutxc) is activated by this flag.

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

**FAMCGTC: Family Caregiver Tax Credit Amount**

When FAMCGTCFLG is turned on, the Family Caregiver Tax Credit is activated. Caregivers will benefit from the Family Caregiver Tax Credit by claiming this enhanced amount (FAMCGTC) for an infirm dependent under one of the following existing dependency-related credits: the Spousal or Common-Law Partner Credit (immartxc), the Child Tax Credit (imchdtxc), the Eligible Dependent Tax Credit (immartxc), the Caregiver Credit (imcgtc) or the Infirm Dependent Credit (imothpe).

See FAMCGTCFLG for more detailed information on this program.

**FAMCGTCFLG: Family Caregiver Tax Credit activation flag**

When this flag is turned on, the Family Caregiver Tax Credit is activated. Caregivers will benefit from the Family Caregiver Tax Credit by claiming an enhanced amount (FAMCGTC) for an infirm dependent under one of the following existing dependency-related credits: the Spousal or Common-Law Partner Credit, the Child Tax Credit, the Eligible Dependent Tax Credit, the Caregiver Credit or the Infirm Dependent Credit.

For individuals claiming the Caregiver Credit, the Family Caregiver amount is added to the maximum Caregiver Credit before the income test. The resulting enhanced Caregiver Tax Credit (including the Family Caregiver amount) is saved in imcgtc, where imfamcgtc represents the amount pertaining to the Family Caregiver Tax Credit only.

For individuals claiming the Infirm Dependent Tax Credit, the Family Caregiver amount is added to the maximum Infirm Dependent Credit. The resulting enhanced Infirm Dependent Tax Credit (including the Family Caregiver amount) is saved in imothpe, where imfamcgtc represents the amount pertaining to the Family Caregiver Tax Credit only.

For individuals claiming the Spouse or Common-Law Partner Tax Credit, the Family Caregiver amount is added to the basic amount (MXM) if the spouse is eligible for a disability amount (iddisslf) on their own behalf. Otherwise, if the individual is flagged as disabled (iddisab) and a random number draw is less than the Family Caregiver Take Up value in FAMCGTCTU and the individual is flagged as disabled (iddisab). If the spouse is deemed eligible, the resulting enhanced credit is saved in immartxc

whereas `imfamcgtc` represents the amount pertaining to the Family Caregiver Tax Credit only. The spouse is also flagged as having the Family Caregiver Tax Credit claimed on their behalf (`imfamcgcl`) so that this person cannot be claimed again for the Family Caregiver Tax Credit under another of the dependent-related credits.

For individuals claiming the Eligible Dependent Tax Credit as an equivalent to spouse amount, the Family Caregiver amount is added to the basic amount (`EMXM`) only if a random number draw is less than the Family Caregiver Take Up value in `FAMCGTCTU` and the individual is flagged as disabled (`iddisab`). If the take up test passes, the resulting enhanced credit is saved in `immartxc` whereas `imfamcgtc` represents the amount pertaining to the Family Caregiver Tax Credit only. The eligible dependent is also flagged as having the Family Caregiver Tax Credit claimed on their behalf (`imfamcgcl`) so that this person cannot be claimed again for the Family Caregiver Tax Credit under another of the dependent-related credits.

For individuals claiming the Child Tax Credit, the Family Caregiver amount is added to the basic amount (`CTCAMTPC`) only if a random number draw is less than the Family Caregiver Take Up value in `FAMCGTCTU` and the individual is flagged as disabled (`iddisab`). If the take up test passes, the resulting enhanced credit is saved in `imchdtxc` whereas `imfamcgtc` represents the amount pertaining to the Family Caregiver Tax Credit only. The eligible child is also flagged as having the Family Caregiver Tax Credit claimed on their behalf (`imfamcgcl`) so that this person cannot be claimed again for the Family Caregiver Tax Credit under another of the dependent-related credits. Note that the variable `iddisab` is only assigned to individuals aged 16 and over.

Note that the value of `imfamcgtc` is not added to total tax credit as its value is included in one of the above tax credit amounts already. It is output as a separate amount to allow users to assess the impact of the enhanced dependency-related credits.

Note that the value of `imfamcgcl` is assigned to those individuals having been claimed for the Family Caregiver credit only under the Child Tax Credit, Spouse or Equivalent to Spouse credit regimes.

### **FAMCGTCTU: Family Caregiver Tax Credit Take-up**

This parameter represents the take-up rate for the Family Caregiver Tax Credit. This take-up rate is used to adjust the number of potential individuals who could be claimed for this enhanced dependency-related tax credit. The take-up is used only for determining if an individual claimed for the Spousal or Common-Law Partner Credit, the Child Tax Credit or the Eligible Dependent Tax Credit as the model will use the `SLID` variable `iddasab` to determine if an individual is eligible for the enhanced amount. This disability variable is not indicative of whether or not the individual would be eligible for a disability amount. The take-up rate is applied to limit the number of claims and to bring the number claimed closer to the projected



number of recipients as reported in the 2011 Federal Budget.

This take-up is not applied for those claiming the Family Caregiver Tax Credit amount for individuals being claimed for the Caregiver Tax Credit or the Infirm Dependent Credit as these individuals already meet the disability criteria.

See FAMCGTCFLG for more detailed information on this program.

**F CPPCTXC: Federal CPP contribution tax credit activation flag**

The calculation of the federal non-refundable CPP/QPP contributions tax credit (imcppctc) is activated by this flag.

**FEICTXC: Federal EI premium tax credit activation flag**

The calculation of the Federal EI premium non-refundable tax credit (imuictc) is activated by this flag.

**FITEXPFLG: Federal Fitness tax credit activation flag**

This flag activates the non-refundable Federal Fitness Tax Credit (imfitexp). Parents with an amount in idfitexp are granted this amount (times FNTCR) provided the maximum amount per child under 17 is maintained (FITEXPMAX).

**FITEXPMAX: Federal Fitness tax credit maximum claim**

When FITEXPFLG is set to 1, this amount represents the maximum amount per child under 17 that may be claimed for the non-refundable Federal Fitness Tax Credit (imfitexp).

**FTUITFLG: Federal Tuition tax credit activation flag**

The calculation of the federal non-refundable tuition tax credit (imtutxc) is activated by this flag.

**GISTOPFLG: GIS Top Up activation flag**

When this flag is set to one, eligible GIS and SPA recipients may receive a top-up to their benefits depending on their income. For single GIS or SPA recipients the maximum top-up is GISTOPSNG provided their annual income (other than OAS, GIS and SPA) is less than GISTOPSIN. Single recipients with annual income greater than GISTOPSIN may get a reduced top-up, where the benefit is reduced by GISTOPSR for each dollar of income in excess of GISTOPSIN. GIS and SPA recipients in a couple may receive a maximum top-up of GISTOPMAR if their annual income (other than OAS, GIS and SPA) is less than GISTOPMIN. Recipients in a couple may receive a reduced top-up, where the benefit is reduced by GISTOPMRR for each dollar of income in excess of GISTOPMIN.

The annual top-up begins in July 2011. The calculated top-up is multiplied by the phase in rate GISTOPPI, which is set to 0.5 for 2011 and 1.0 for 2012 and onwards.

**GISTOPMAR: GIS Top Up Maximum Amount for married pensioners**

This parameter represents the maximum annual top-up for GIS or SPA recipients who are in a couple. Recipients with an annual income (other than OAS, GIS and SPA) in excess of GISTOPMIN may receive a reduced top-up, where the maximum benefit is reduced by GISTOPMRR for each dollar of income in excess of GISTOPMIN.

**GISTOPMIN: GIS Top Up Income Turndown for married pensioners**

This parameter represents the income turndown above which married recipients of GIS or SPA benefits may receive a reduced top-up. Recipients with an annual income (other than OAS, GIS and SPA) in excess of this amount may receive a reduced top-up, where the maximum benefit of GISTOPMAR is reduced by GISTOPMRR for each dollar of income in excess of limit. Recipients with income less than this amount will receive the maximum top-up value GISTOPMAR.

**GISTOPMRR: GIS Top Up Reduction Rate for married pensioners**

This parameter represents the reduction rate used in the calculation of partial top-up benefits for married recipients of GIS or SPA benefits. Recipients with an annual income (other than OAS, GIS and SPA) in excess of GISTOPMIN may receive a reduced top-up, where the maximum benefit of GISTOPMAR is reduced by this rate for each dollar of income in excess of GISTOPMIN.

**GISTOPPI: GIS Top Up Phase In Rate**

This parameter represents the phase in rate for the GIS/SPA top-up benefits as announced in the 2011 Federal Budget. The annual top-up amounts are GISTOPPSNG for single recipients of GIS or SPA and GISTOPMAR for recipients in a couple. The top-ups begin in July 2011, thus a phase in rate of 0.5 is set for the introductory year, and set to 1.0 thereafter.

**GISTOPSIN: GIS Top Up Income Turndown for single pensioners**

This parameter represents the income turndown above which single recipients of GIS or SPA benefits may receive a reduced top-up. Recipients with an annual income (other than OAS, GIS and SPA) in excess of this amount may receive a reduced top-up, where the maximum benefit of GISTOPPSNG is reduced by GISTOPSRR for each dollar of income in excess of limit. Recipients with income less than this amount will receive the maximum top-up value GISTOPPSNG.

**GISTOPPSNG: GIS Top Up Maximum Amount for single pensioners**

This parameter represents the maximum annual top-up for single GIS or SPA recipients. Recipients with an annual income (other than OAS, GIS and SPA) in excess of GISTOPSIN may receive a reduced top-up, where the maximum benefit is reduced by GISTOPSRR for each dollar of income in excess of GISTOPSIN.

**GISTOPSRR: GIS Top Up Reduction Rate for single pensioners**

This parameter represents the reduction rate used in the calculation of partial top-up benefits for single recipients of GIS or SPA benefits. Recipients with an annual income (other than OAS, GIS and SPA) in excess of GISTOPSIN may receive a reduced top-up, where the maximum benefit of GISTOPSNG is reduced by this rate for each dollar of income in excess of GISTOPSIN.

**MCPPTXC: Manitoba CPP contribution tax credit activation flag**

The calculation of the Manitoba CPP/QPP contributions tax credit (impcptc) is activated by this flag.

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

**MEICTXC: Manitoba EI premium tax credit activation flag**

The calculation of the Manitoba EI premium tax credit (impuictc) is activated by this flag.

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

**MFITEXPFLG: Manitoba Fitness tax credit activation flag**

This flag activates the non-refundable Manitoba Fitness Tax Credit (impfitexp). Parents with an amount in idfitexp are granted this amount (times MPNTCR) provided the maximum amount per child under 17 is maintained (MFITEXPMAX).

**MFITEXPMAX: Manitoba Fitness tax credit maximum claim**

When MFITEXPFLG is set to 1, this amount represents the maximum amount per child under 17 that may be claimed for the non-refundable Manitoba Fitness Tax Credit (impfitexp).

**MINTSLFLG: Manitoba Interest on Student Loans tax credit activation flag**

The calculation of the Manitoba interest on student loans tax credit (impintsl) is activated by this flag.

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

**MTUITFLG: Manitoba Tuition tax credit activation flag**

The calculation of the Manitoba tuition tax credit (imptutxc) is activated by this flag.

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

**NCCFLAG: Newfoundland Child Care tax credit activation flag**

The calculation of the Newfoundland Child Care Tax Credit (imnccctc) is activated by the flag NCCFLAG.

Beginning in 2011, this non-refundable tax credit is available for deductible child care expenses incurred. Eligible expenses are those allowed for the Federal Child Care Expenses deduction.

**NCPPCTXC: Newfoundland CPP contribution tax credit activation flag**

The calculation of the Newfoundland and Labrador CPP/QPP contributions tax credit (impcpptc) is activated by this flag.

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

**NEICTXC: Newfoundland EI premium tax credit activation flag**

The calculation of the Newfoundland and Labrador EI premium tax credit (impuictc) is activated by this flag.

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

**NINTSLFLG: Newfoundland Interest on Student Loans tax credit activation flag**

The calculation of the Newfoundland and Labrador interest on student loans tax credit (impintsl) is activated by this flag.

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

**NTUITFLG: Newfoundland Tuition tax credit activation flag**

The calculation of the Newfoundland and Labrador tuition tax credit (imptutxc) is activated by this flag.

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

**OCPPTXC: Ontario CPP contribution tax credit activation flag**

The calculation of the Ontario CPP/QPP contributions tax credit (impcpptc) is activated by this flag.

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

**OEICTXC: Ontario EI premium tax credit activation flag**

The calculation of the Ontario EI premium tax credit (impuictc) is activated by this flag.

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

**OINTSLFLG: Ontario Interest on Student Loans tax credit activation flag**

The calculation of the Ontario interest on student loans tax credit (impintsl) is activated by this flag.

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

**OOCEBFLG: Ontario Clean Energy Benefit activation flag**

When OOCEBFLG is turned on, the head of the household will receive an Ontario Clean Energy Benefit (OCEB) from the Ontario government for assistance with electricity expenses. The value of this transfer is held in imooceb.

**OOCEBRATE: Ontario Clean Energy Benefit Rate**

This rate represents the rebate rate used to calculate the Ontario Clean Energy Benefit received by households. It is applied to the household's total spending on electricity (including taxes). The value of this transfer is held in imooceb.

**OTUITFLG: Ontario Tuition tax credit activation flag**

The calculation of the Ontario tuition tax credit (imptutxc) is activated by this flag.

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

**PCPPCTXC: P.E.I. CPP contribution tax credit activation flag**

The calculation of the Prince Edward Island CPP/QPP contributions tax credit (impcpctc) is activated by this flag.

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

**PEICTXC: P.E.I. EI premium tax credit activation flag**

The calculation of the Prince Edward Island EI premium tax credit (impuictc) is activated by this flag.

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

**PINTSLFLG: P.E.I. Interest on Student Loans tax credit activation flag**

The calculation of the Prince Edward Island interest on student loans tax credit (impintsl) is activated by this flag.

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

**PTUITFLG: P.E.I. Tuition tax credit activation flag**

The calculation of the Prince Edward Island tuition tax credit (imptutxc) is activated by this flag.

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

**QEWAGE: Quebec Eligible Age for the Tax Credit for Experienced Workers**

People aged QEWAGE and over are eligible for the non-refundable Quebec Tax Credit for Experienced Workers (imqewtc).

**QEWELNC: Quebec Eligible Earnings Amount for the Tax Credit for Experienced Workers**

This parameter represents the amount of employment income (employment and self-employment income) that is exempt from income tax in the calculation of the non-refundable Quebec Tax Credit for Experienced Workers (imqewtc). It is activated by the flag QEWFLAG.

**QEWERNM: Quebec Minimum Eligible Earnings Amount for the Tax Credit for Experienced Workers**

This parameter represents the minimum amount of eligible employment income (employment and self-employment income) used to calculate the non-refundable Quebec Tax Credit for Experienced Workers (imqewtc). It is activated by the flag QEWFLAG.

**QEWFLAG: Quebec flag for Tax Credit for Experienced Workers**

The calculation of the non-refundable Quebec Tax Credit for Experienced Workers (imqewtc) is activated by the flag QEWFLAG.

The Tax Credit for Experienced Workers (imqewtc) provides additional tax assistance to individuals age QEWAGE and over who are in the labour market. Eligible recipients include employees and self-employed workers with a minimum QEWERNM of employment income.

The credit is calculated as QEWTCR of employment income in excess of QEWERNM, up to QEWELNC. To account for the Quebec earned income deduction for workers, the Tax Credit for Experienced Workers is then adjusted by multiplying by (1-QEMPDEDP).

**QEWTCR: Quebec Tax Credit Rate for the Tax Credit for Experienced Workers**

This parameter represents the tax credit rate used in the calculation of the non-refundable Quebec tax credit for experienced workers when QEWFLAG is set to 1.

**SCPPCTXC: Saskatchewan CPP contribution tax credit activation flag**

The calculation of the Saskatchewan CPP/QPP contributions tax credit (impcpctc) is

activated by this flag.

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

**SEICTXC: Saskatchewan EI premium tax credit activation flag**

The calculation of the Saskatchewan EI premium tax credit (impuictc) is activated by this flag.

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

**SINTSLFLG: Saskatchewan Interest on Student Loans tax credit activation flag**

The calculation of the Saskatchewan interest on student loans tax credit (impintsl) is activated by this flag.

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

**STUITFLG: Saskatchewan Tuition tax credit activation flag**

The calculation of the Saskatchewan tuition tax credit (imptutxc) is activated by this flag.

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

**VCPPTXC: Nova Scotia CPP contribution tax credit activation flag**

The calculation of the Nova Scotia CPP/QPP contributions tax credit (impcpptc) is activated by this flag.

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

**VEICTXC: Nova Scotia EI premium tax credit activation flag**

The calculation of the Nova Scotia EI premium tax credit (impuictc) is activated by this flag.

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

**VFITEXPFLG: Nova Scotia Sport and Recreational Expense tax credit activation flag**

This flag activates the non-refundable Nova Scotia Sports and Recreation Tax Credit (impfitexp). Parents with an amount in idsprecr are granted this amount (times VPNTCR) provided the maximum amount per child under 18 is maintained (VFITEXPMAX).

**VFITEXPMAX: Nova Scotia Sport and Recreation Expense tax credit maximum claim**

When VFITEXPFLG is set to 1, this amount represents the maximum amount per child under 18 that may be claimed for the non-refundable Nova Scotia Sports and Recreation Tax Credit (impfitexp).

**VINTSLFLG: Nova Scotia Interest on Student Loans tax credit activation flag**

The calculation of the Nova Scotia interest on student loans tax credit (impintsl) is activated by this flag.

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

**VSEINTRFLG: Nova Scotia Tax Refund for Seniors Receiving GIS flag**

The calculation of the Nova Scotia Tax Refund for Seniors receiving Guaranteed Income Supplement (GIS) (imvsrtxrf) is activated by the flag VSEINTRFLG.

Beginning in the 2010 tax year, this refund will offset the entire amount of net provincial tax owing for seniors who receive GIS.

**VTUITFLG: Nova Scotia Tuition tax credit activation flag**

The calculation of the Nova Scotia tuition tax credit (imptutxc) is activated by this flag.

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

**Deleted Parameters**

**\*DIVPLC: Percentage of dividends from large (eligible) corporations**

This parameter is no longer required as the database now includes the variables for both sources of dividends.

**Variable Guide**

This section includes descriptions of all new variables introduced in version 19.0. Variables which have been deleted, or whose interpretations have changed, are also described and are identified in this section by a preceding asterisk.

**NEW VARIABLES**

**idfitexp: Fitness Expense Amount for Children**

The federal children's fitness tax credit was introduced in January 2007. This non-refundable tax credit allows parents and guardians of children under the age of 16 at the start of the year to claim up to \$500 per year of fitness expenses for each child. The total benefit is the amount claimed multiplied by the non-refundable tax rate FNTCR.



Since the rules for the federal fitness tax credit are the same as those for the Manitoba tax credit we use this database variable to calculate the total Manitoba fitness tax benefit using the Manitoba non-refundable tax rate MPNTCR.

This claim does not include benefits for disabled children or for the extension of the Manitoba benefit to children over the age of 16.

Source:

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

**ididive: Amount of Eligible Dividend Income**

The actual amount of eligible (large) dividends is imputed as a proportion of Gross Dividends (ididiv). For high income filers, it is derived by taking the taxable amount of eligible (large) dividends from the Greenbook and dividing by the federal eligible (large) dividend gross-up rate.

Source:

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

**ididvie: Amount of Other than Eligible Dividend Income**

The actual amount of other than eligible (small) dividends is imputed as a proportion of Gross Dividends (ididiv). For high income filers, it is derived by taking the taxable amount of other than eligible (small) dividends from the Greenbook and dividing by the federal other than eligible (small) dividend gross-up rate.

Source:

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

**idsprecpr: Children's Sport and Recreational Expense (prov)**

The Nova Scotia sport and recreational expenses for children tax credit was introduced in July 2005. This non-refundable tax credit allows parent's and guardian's of children under the age of 18 at the start of the year to claim up to \$150 per year in 2005 and \$500 per year starting in 2006 of fitness and non-fitness expenses for each child. The total benefit is the amount claimed multiplied by the non-refundable tax rate VPNTCR.

This claim does not include benefits for disabled children.

Source:

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

**imcstc: British Columbia Sales Tax Credit**

This is the value of the calculated British Columbia Sales Tax Credit, when CSTCFLAG is set to 1. This value is added to refundable provincial tax credits, imptc.

**imfamcgcl: Family Caregiver Claimed 0=no, 1=yes**

Beginning in 2011, the Family Caregiver Tax Credit (imfamcgtc) was introduced to

provide additional tax assistance to individuals who provide in-home care for relatives.

This variable represents a flag denoting that an individual has already been claimed for the enhanced Family Caregiver amount through the Spousal Tax Credit, Eligible Dependent Tax Credit or the Child Tax Credit.

See FAMCGTCFLG for a more detailed description of the Family Caregiver Tax Credit implementation.

**imfamcgtc: Family Caregiver Amount**

Beginning in 2011, the Family Caregiver Tax Credit (imfamcgtc) was introduced to provide additional tax assistance to individuals who provide in-home care for relatives. It was introduced as an enhanced credit amount to the existing dependency-related credits, namely the Spousal or Common-Law Partner Credit (immartxc), the Child Tax Credit (imchdtxc), the Eligible Dependent Tax Credit (immartxc), the Caregiver Credit (imcgtc) and the Infirm Dependent Credit (imothpe). Individuals eligible to claim the Family Caregiver amount will have an enhanced amount added to one of the existing tax credit amounts listed above as appropriate.

Note that this variable contains the enhanced amount which has already been added to one of the existing credits above. This variable has not been added to total tax credits as it is already added to the existing credits. This variable can be used to easily determine the impact of the enhanced credit when FAMCGTCFLG is activated.

See FAMCGTCFLG for a more detailed description of the Family Caregiver Tax Credit implementation.

**imfcgtcp: Family Caregiver potential amount through Caregivers Tax Credit**

This represents an individuals' potential value that may be claimed by a caregiver for the federal Family Caregiver Tax Credit as an enhanced amount for the Caregiver Tax Credit. It is only calculated when CGTCFLG is turned on and CGTCOPT is set to 3 and FAMCGTCFLG is set to 1.

See FAMCGTCFLG for a more detailed description of the Family Caregiver Tax Credit implementation.

**imfitexp: Fitness Tax Credit**

The federal fitness tax benefit is calculated by multiplying the fitness tax credit claim idfitexp by the federal non-refundable tax credit FNTCR, while ensuring that idfitexp does not exceed the maximum claim allowed.

**imfotax: Federal Other Taxes**

This variable represents the sum of other types of federal taxes comprised of EI Benefits Repaid (imuibr) and OAS repayments (imoasr). If users change the SACLAWOPT to 1, the value of the social assistance clawback amount (imsaclaw) will also be added to this variable.

**imigistop: GIS/SPA Top Up Amount**

This variable indicates the dollar amount of GIS top-up benefits received. This amount has already been added to imigis or imispa as appropriate, it is separated out for users to see the impact of the top-up. Enhanced benefits to GIS and SPA recipients were announced in the 2011 Federal Budget.

See GISTOPFLG for more detailed information.

**immcoltc: Manitoba Cost of Living Tax Credit**

This is the value of the calculated Manitoba Cost-of-Living Tax Credit. This value is added to refundable provincial tax credits, imptc.

**imncctc: Newfoundland Child Care Tax Credit**

This is the value of the non-refundable Newfoundland Child Care Tax Credit. Beginning in 2011, this non-refundable tax credit is available for deductible child care expenses incurred. Eligible expenses are those expenses allowable for deduction under the Federal Child Care Expenses deduction (imccea). This credit is in addition to the Federal one currently available, and is given to the person who also claims the Federal deduction.

The calculation of imncctc is activated by the flag NCCFLAG.

**imnstc: Newfoundland and Labrador Sales Tax Credit**

This is the value of the calculated Newfoundland Sales Tax Credit, when NSTCFLAG is set to 1. This value is added to refundable provincial tax credits, imptc.

**imooceb: Ontario Clean Energy Benefit**

The Ontario clean energy benefit is a proportion of each household's total spending on electricity (including taxes). This proportion is defined in OOCEBRATE.

**impfitexp: Provincial Fitness Tax Credit**

The provincial fitness tax benefit includes the Manitoba fitness tax benefit and the Nova Scotia sports and recreation tax benefit. Omitted from this modelled variable are the Manitoba non-fitness tax benefit started in January 2011, the Ontario activity tax credit started in January 2010 and the Saskatchewan active families benefit starting in January 2009. This is because the 2007 database does not have an appropriate variable needed to model these programs.

The Manitoba fitness tax benefit is calculated by multiplying the fitness tax credit

claim idfitexp by the Manitoba non-refundable tax credit MPNTCR, while ensuring that idfitexp does not exceed the maximum claim allowed.

The Nova Scotia sports and recreation tax benefit is calculated by multiplying the sports and recreation tax credit claim idsprecpr by the Nova Scotia non-refundable tax credit VPNTCR, while ensuring that idsprecpr does not exceed the maximum claim allowed.

This claim does not include benefits for disabled children or for the extension of the Manitoba benefit to children over the age of 16.

**importxc: Provincial Other Refundable Tax Credits**

This is the calculated value for other refundable provincial tax credits, not related to property and sales tax credits.

Nova Scotia

Pharmacare tax credit (impehtc)

Quebec

Quebec Housing Parent Tax Credit (imqhptc when QHPTCFLG = 1)

Quebec Natural Caregivers Tax Credit (imqncgtc when QRNCGFLG = 1)

Quebec Refundable Tax Credit for Medical Expenses (imqmedrc when QMRTCFLG = 1)

Quebec Refundable Child Care Expenses Tax Credit (imqccetc)

Quebec Work Premium (imqwrkpr when QWPFLAG = 1)

Quebec Adapted Work Premium for Disabled refundable tax credit (imqawrkpr when QAWPFLAG = 1)

Ontario

Ontario Taxpayer Dividend (imotxdv)

Provincial Political Contribution Tax Credit (impptc when OPTCFLAG = 1)

Manitoba

Manitoba Learning Tax Credit (immanltc)

Manitoba Cost of Living Tax Credit (immcoltc)

British Columbia

Provincial Political Contribution Tax Credit (impptc when CPTCREF = 1)

**impotax: Provincial Other Taxes**

This variable is the total of other types of Provincial Taxes. It is calculated as the sum of Quebec parental insurance plan premiums for paid workers (imqpipp) and Quebec parental insurance plan premiums for self-employed (imqpippse).

**impotran: Provincial Other Transfers**

This variable represents other types of transfers from the provincial government to individuals. It is calculated as the sum of Quebec Parental Insurance Plan calendar year benefits (imqipcbn), NS Direct Assistance Program (iminsda), Nova Scotia Taxpayer Refund (imnstxrf), Provincial Home Heating Fuel/Energy Rebate (impheatr), Alberta Resource Rebate Amount (imresreb), B.C. Climate Action Dividend (imclimdv), Ontario Senior Homeowners' Property Tax Grant (imoshtpg), Ontario Textbook and Technology Grant (imotxtgr), Ontario Clean Energy Benefit (imooceb) and the Other refundable provincial tax credits (importc – current value is 0).

**impstc: Provincial Property and Sales Tax Credits**

This is the calculated value for refundable provincial property and sales tax credits.

Newfoundland and Labrador

Newfoundland Sales Tax Credit (imnstc when NSTCFLAG = 1)

Nova Scotia

Affordable Living Tax Credit (imvaltc when VALTCFLG = 1)

Quebec

Quebec Property Tax Refund (imqpnr when QRTRFLAG = 1)

Quebec Sales Tax Credit (imqstr when QSTRFLAG = 1)

Quebec Solidarity Tax Credit (imqstc when QSTCFLAG = 1)

Ontario

Ontario Property and Sales Tax Credit (imopstc when OSPTCOPT = 1)

Ontario Property Tax Credit (imoprxc when OSPTCOPT = 2)

Ontario Sales Tax Credit (imostc when OSPTCOPT = 2)

Ontario Sales Tax Transition Benefit (imosttb when OSTTBFLG = 1)

Manitoba

Manitoba Property Tax Credit (impptxtc)

Saskatchewan

Saskatchewan Refundable Sales Tax Credit (imsstc when SSTCFLAG = 1)

Saskatchewan Refundable Low Income Tax Credit (imslitc when SLITCFLAG = 1)

British Columbia

British Columbia Sales Tax Credit (imcstc when CSTCFLAG = 1)

Climate Action Tax Credit (imcatc when CCATCFLG = 1)

British Columbia HST Low Income Tax Credit (imbchstc when CHSTCFLG = 1)

**imqewtc: Quebec Tax Credit for Experienced Workers**

This is the value of the non-refundable Quebec Tax Credit for Experienced Workers. Beginning in 2012, a portion of employment income (employment and self-employment income) will be exempt from income tax for eligible individuals.

The calculation of imqewtc is activated by the flag QEWFLAG.

**imvsrtxrf: Nova Scotia Seniors with GIS Tax Credit**

This is the value of the Nova Scotia Tax Refund for Seniors receiving GIS. The calculation of imvsrtxrf is activated by the flag VSENTRFLG.

**DELETED VARIABLES**

**\*imfoth: Federal other government income**

This variable was removed, its contents (imheatrl and imfecb) have been included in imfothtr - Federal other transfer income and refundable credits.

**Growth and Validation Guide**

**GROWTH UPDATES**

The most recent economic growth projections from the Parliamentary Budget Office are incorporated.

Weight files were updated to reflect new updates and projections.

## Online Documentation

The SPSD/M online documentation provides quick access to the full Documentation Guides. These online guides will only work with Windows 2000/XP. Vista and Windows 7 users will be able to use the SPSD/M once they download a file from the Microsoft website which will allow them to view the help system. See <http://go.microsoft.com/fwlink/?LinkID=82148>. The documentation can be found in the SPSM menu under Start, Programs.

If you are having any problems using the online documentation please contact us at (613) 951-3774.